

CODE OF PRACTICE FOR THE CLAIMING AND CERTIFICATION OF TRAVELLING EXPENSES

GENERAL ISSUES

1. All claimants must submit their claim forms within three months of the last entry on the form to the Payroll Section. Failure to observe this deadline causes administrative delays, and any claims submitted later than three months after the date of the last entry will automatically be referred to Internal Audit.
1. All claims must be certified by an authorised signatory, usually your line manager. Under no circumstances will claim forms certified by the claimant be accepted for payment.
1. Supporting documentation must be submitted with your claim forms. This not only includes invoices, receipts etc but also log sheets and diary records where appropriate.
1. The following points should always be considered in respect of journeys :
 - (a) is the journey necessary - could it be avoided with a telephone call or letter?
 - (a) is another employee undertaking the same journey - can travel costs be shared?
 - (a) journeys to extreme points of the Island should only be made if genuinely unavoidable.
 - (a) can a Council-owned vehicle be used for the journey?
1. It is the responsibility of the authorising officer to ensure the claim is completed fully and correctly.
1. Rail travel should only be undertaken at standard class fare level.

TRAVEL

1. The Council will only reimburse legitimate business travel costs free of tax. "Business travel" is defined as any journey you make as an objective requirement of your duties of employment and the costs involved can include tolls, parking, ferries and subsistence (see below), but not parking fines.
1. Any travel between your home and your normal place of work (regardless of the circumstances) is ordinary commuting and not a business journey. The Council therefore requires you to deduct your ordinary commuting mileage from any business mileage claim made, and the expense claim forms are designed to allow this deduction to be made simply.

SUBSISTENCE

1. Reimbursement of actual expenditure up to the maximum subsistence allowance rates, which are determined from time to time, may be claimed if you are working more than 5 miles from your home and your normal place of work.
1. The subsistence allowance is not an entitlement, but the maximum figure which may be claimed and invoices, receipts etc must be submitted in support of any claim.

Form Number	Colour of Form	Description of Form
TS1	Green	Expenses Claim Public Transport and Mainland Travel (Non-Training)
TS2	White	Travelling Expenses Claim IW and Mainland Mileage (Non-Training)
TS3	Grey	Expenses Claim - Training Costs
TS4	Salmon	Lease Car Mileage Claim IW and Mainland Mileage (Non-Training)
TS5	Buff	Taxable Expenses Claim - Public Transport (Ordinary Commuting/Redeployment)
TS6	Yellow	Taxable Mileage Expenses Claim (Ordinary Commuting/Redeployment)
TS7	Blue	Interview Expenses Claim
TS8	Pink	Members' Expenses Claim
TS9	Peach	Which Claim Form Do I Complete?
TS10	White	IW Council Travel Allowances Policy
TS11	White	Code of Practice