

**27. TRAVELLING, SUBSISTENCE AND FINANCIAL LOSS ALLOWANCES**

**27.1 ESTABLISHMENT OF ARRANGEMENTS**

The Head of Finance shall establish arrangements including a timetable to ensure the proper timeous payment of claims for travel, subsistence and financial loss allowances necessarily incurred in the carrying out of duties on behalf of the Council. In exceptional circumstances where a representative of the Council may be substantially out of pocket whilst carrying out official duties an appropriate cash advance may be considered by the relevant Officer, at third tier or above, and made available.

**27.2 CLAIMS PROCEDURES**

All claims for payment of car allowances, subsistence allowances, travelling and incidental expenses shall be completed in accordance with Personnel Advisory Bulletins 6, 9 and 37 and any other guidance as may be issued from time to time by the Head of Corporate Planning & Human Resources or the Head of Finance.

All claims shall be submitted, duly certified and in a form approved by the Head of Finance, and made up to a specified day of each month. The names of officers authorised to sign such records shall be sent to the Head of Finance by each Chief Officer together with specimen signatures and shall be amended on the occasion of any change. Completed forms will be submitted to the Head of Finance in the form prescribed and in accordance with the agreed timetable.

**27.3 CERTIFICATION OF CLAIMS**

The certification by or on behalf of the Chief Officer shall be taken to mean that the authorising officer is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Council. In particular each Chief Officer shall ensure that all claims make proper distinction between taxable/non-taxable elements and that the prescribed appropriate rate (e.g. for mileage) has been used.

Certification should be by signature or an electronic authorisation route approved by the Head of Finance.

**27.4 EXPIRY PERIOD FOR CLAIMS**

Employees' claims submitted more than 3 months after the expenses were incurred will be paid only with the express approval of the Head of Finance.

**For clarification or any queries in respect of this section please contact  
Gillian Woodcock on extension 6170**