



ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE  
ADDRESSED TO THE FINANCIAL SECRETARY AND THE  
FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. (876) 922-8600-16

Website: <http://www.mof.gov.jm>

Email: [info@mof.gov.jm](mailto:info@mof.gov.jm)

**MINISTRY OF FINANCE AND THE PUBLIC SERVICE  
30 NATIONAL HEROES CIRCLE**

**P.O. BOX 512  
KINGSTON  
JAMAICA**

January 10, 2023

**Circular No. 8**

Cabinet Secretary  
Permanent Secretaries  
Heads of Departments and Agencies  
Chief Executive Officers of Public Bodies  
Chairmen of Boards

**Re: Mileage Claims and Reimbursement of Toll Charges Revised Financial Instructions**

Cabinet Secretary, Permanent Secretaries, Heads of Departments, Chief Executive Officers of Public Bodies and Executive Agencies and Chairmen of Boards are advised that Circular No.8 dated 20 May 2020 captioned "*Travelling Allowance and Reimbursement of Toll Charges Financial Instructions with effect from July 1, 2020*" is hereby rescinded and is replaced with the following with effect from January 1, 2023:

**5.15 - Travel Related Claims**

**5.15.1 Mileage Claims**

- (i) Mileage shall only be claimed for travel to perform official duties.
- (ii) Mileage is payable, at the prescribed rate, regardless of the mode of transport (taxi, motor car, motor bike) used for travel to perform official duties.
- (iii) Travel must be authorized by the designated senior officer, prior to travel for official duties, in order for a mileage claim to be payable. The Travel Pre-Authorization Form (Appendix 6) may be used for pre-authorization of travel.
- (iv) A mileage claim (submitted in respect of official mileage and toll charges) shall be done using the P6 - Mileage Claim Form (Appendix 1).

- (v) Mileage claims (mileage, toll, etc.) must be checked and signed by a designated senior officer, certifying that the trips for which the officer is claiming mileage were authorised for official duties and the mileage claimed is fair and reasonable.
- (vi) The officer and supervisor shall be held liable and subject to surcharge by the Financial Secretary for any claim for which it is found that the trip was not made or does not represent official duties.
- (vii) Notwithstanding (vi) above, the certifying officers in the Accounts Department shall be held liable and subject to surcharge by the Financial Secretary, for any claim paid where it is found that the mileage paid was inaccurate.
- (viii) Claim for mileage must be based on the most appropriate and direct route. Where an officer is unable to use the most appropriate and direct route, a written reason must accompany the claim or be stated on the claim form.
- (ix) Where an officer is required to travel in respect of official duties or to attend training courses, the claim for mileage must be from the point of departure being either residence or the official place of work, whichever is nearest to the destination, unless there is evidence that the officer reported to the official place of work prior to departure.
- (x) Mileage is not payable for travel between an officer's home and his place of work, except as provided for in subparagraph (ix) above and (xi) below.
- (xi) Mileage may be paid for travel between an officer's home and his place of work only in the following circumstances:
  - a) Where an officer is required to work on a public holiday or a scheduled day off and is not in receipt of sessional rates, overtime or honorarium; or
  - b) Where an officer whose normal workdays do not include weekends (Saturday/Sunday) is required to work on a weekend (Saturday/Sunday) and the officer is not in receipt of sessional rates, overtime or honorarium.
- (xii) Where mileage is paid in respect of (xi) above, the officer shall not be paid any other benefit related to travel (such as taxi allowance).

- (xiii) A mileage claim (mileage, toll, etc.) that is submitted in excess of three (3) months after actual travel requires the prior approval of the Permanent Secretary, Head of Department or Chief Executive Officer. This approval shall be subject to the recommendation of the Human Resource Management Division (HRMD) as to an acceptable reason for the delay in submission.
- (xiv) Accounting Officers shall submit to the Financial Secretary, a report showing all amounts paid for claims in excess of six (6) months of travel, attesting that amounts paid were within budgetary provisions. This report should be submitted ten days following the end of the second and fourth quarters, being twice per financial year. (See Report Template at Appendix 8).
- (xv) Accounting Officers may use the detailed report template, as seen at Appendix 4, for internal control and audit purposes, to maintain a record of officers who have submitted mileage claims in excess of six months after actual travel.

#### **5.15.2 Fully Maintained Motor Vehicles (Government Owned Vehicle/Self Owned Vehicle)**

- (i) Officers who are eligible for the assignment of a government-owned motor vehicle but elect to operate their own motor vehicle to perform official duties, shall be reimbursed by the Government for the costs of standard insurance coverage, registration fee, fitness fee and general servicing/maintenance (maximum twice per year) in accordance with the Government of Jamaica Revised Comprehensive Motor Vehicle Policy for the Public Sector and any related Circular.
- (ii) The costs at (i) above shall be paid by the eligible officer and the amounts reimbursed upon the submission of a receipt along with a copy of the relevant motor vehicle documents.
- (iii) Where an officer who is eligible for the assignment of a government-owned motor vehicle elects to use his own vehicle to perform official duties, fuel will be provided through the Government of Jamaica Advance Card System.

#### **5.15.3 Travel Register**

- (i) The Cabinet Secretary, Permanent Secretaries, Heads of Departments and Chief Executive Officers shall be required to maintain a Travel Register for recording all particulars in respect of mileage paid to each officer.
- (ii) The Travel Register (Appendix 3) shall be kept on a continuous basis and shall not be closed at the end of the financial year.



#### **5.15.4 Use of a Chauffeur**

- (i) An officer who is required to travel to perform official duties shall be eligible to make a claim for Chauffeurs' Allowance at the prescribed rate where the officer is unable to drive due to a disability or medical condition.
- (ii) The request for approval for use of a chauffeur must be submitted to the Human Resources Management Division of the relevant Ministry/Department/Agency along with a medical certificate attesting to the disability or medical condition of the officer.
- (iii) The prior approval of the Permanent Secretary, Head of Department, Chief Executive Officer or a designated senior officer must be obtained prior to the engagement of a chauffeur by an officer.
- (iv) The Chauffeurs' Allowance shall be paid to the Officer at the applicable rate following the appropriate submission, on a monthly basis, using the Travel Claim Form (see Appendix 1) and the Chauffeurs' Allowance Form (see Appendix 7).
- (v) The Chauffeurs' Allowance must not be paid where:
  - a) the officer no longer has a medical condition preventing him/her from driving; or
  - b) the officer embarks on vacation leave or any other leave of absence from work.

#### **5.16 Reimbursement of Toll Charges**

##### **5.16.1 Requests for Reimbursement**

- (i) Reimbursement of toll charges may be paid to Ministers of Government and public officers who are authorised to travel to perform official duties.
- (ii) Requests for reimbursement of toll charges must be made on the appropriate P6- Travel Claim Form (Appendix 1) or P8- Toll Charges Reimbursement Form (Appendix 2) and accompanied by the official toll receipt(s).
- (iii) The official toll receipt(s) must be signed by the Designated Senior Officer as to its validity. The certified toll receipt(s) should be copied and attached to the P6 or P8 Form.
- (iv) Claims for reimbursement of toll charges shall only be paid in respect of travel to perform official duties.

### **5.16.2 Toll Card (T-Card/ Transponders) for Government-owned Vehicles**

- (i) Toll accounts may be opened and T-Cards obtained only in respect of government-owned vehicles (including emergency, assigned, fleet) that will require regular journeys on toll roads.
- (ii) Permanent Secretaries, Chief Executive Officers and Heads of Departments or any appropriate officer to whom this function has been delegated must authorize the operation of all toll accounts.
- (iii) The Transport Manager must keep a T-Card Register (see Appendix 5) of all T-Cards/Transponders obtained. The account number that is printed on the card must be entered in the Register.
- (iv) The Transport Manager is responsible for the safe custody of all T-Cards obtained, and may be held accountable for the inappropriate use or loss of these cards if found culpable.
- (v) The Transport Manager must obtain a monthly statement for each T-Card. This statement along with the motor vehicle's Daily Assignment Record shall be used to prepare a monthly reconciliation report of the T-Card usage.
- (vi) Where there is any unauthorized journey, the T-Card charge(s) must be recovered from the driver responsible.

### **5.16.3 Toll Charges for Vehicles Used by Ministers and Security Detail**

- (i) Permanent Secretaries may establish toll budgets for each Minister to cover toll expenses.
- (ii) Transport Managers must obtain T-Cards for each Minister to be used for vehicles assigned to the Minister and his/her security.
- (iii) The T-Cards/Transponders shall be electronically encoded with information relating to the designated government-owned assigned vehicle. The account number that is printed on the card/transponder must be entered in the Toll Register.
- (iv) The toll budget to cover travel expenses of Ministers and their Security must be capped at a maximum of \$40,000.00 and \$32,000.00 respectively on a monthly basis. This is to ensure that cost containment, vehicle efficiency and effective control of Government expenditure are achieved.

- (v) Under no circumstance should a T-Card exceed its budgetary allocation.
- (vi) The T-Card operates as a debit card and not a credit card; therefore, Transport Managers must initiate timely deposits in keeping with the prescribed monthly limits. Where it becomes necessary for Ministers and their security to pay toll charges, reimbursement shall be made in keeping with 5.16.1 above.

#### **5.16.4 Damage and Loss of Cards**

- (i) Lost and damaged T-Cards must be reported immediately to:
  - (a) the Ministry responsible for finance in keeping with Financial Instruction 7.7 - Loss of Public Property; and
  - (b) the Toll Operator in order to effect the necessary cancellations and replacements.
- (ii) Where it is proven that the misplacement/loss or damage of the T-Card was due to negligence on the part of the custodian, the replacement cost must be borne by that individual.
- (iii) Where there is disposal of a vehicle by sale, in keeping with the Government of Jamaica Revised Comprehensive Motor Vehicle Policy for the Public Sector, the T-Card is to be cancelled as soon as it is agreed that the vehicle will no longer be used by the Entity.
- (iv) If there is a permanent change of the fleet vehicle used by the security detail, the card is to be cancelled with immediate effect and contact made in writing to the Toll Operator for balances to be transferred to a new card for the replaced vehicle.

Cabinet Secretary, Permanent Secretaries, Heads of Departments, Chief Executive Officers of Public Bodies and Executive Agencies and Chairmen of Boards, must ensure that this Circular is brought to the attention of all relevant officers within their Ministries/Departments/Agencies and Public Bodies.



Darlene Morrison CD  
Financial Secretary

## P6 - Mileage Claim Form

Organisation No.				Voucher Number			
<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> </div>				<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> </div>			
Ministry/Department							
Event Number Day	Fin Pat	Fund Source	Commitment Reqn No.	Accounting Period	Fiscal Year	Year	month
<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> </div>	<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> </div>	<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> </div>	<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> </div>	<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> </div>	20__/20__	<div style="display: flex; justify-content: space-around;"> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> <span style="width: 20px; height: 20px;"></span> </div>	

Name of Officer ..... Mode of Travel .....

Motorcar Actual Mileage ..... at ..... per km \$ .....  
 Or  
 Motorcycle Toll Charges \$ .....  
 Total \$ .....

*I hereby certify upon honour that I have, during the month of ....., performed the travelling set out overleaf. I further certify upon honour, that all travelling on private business or pleasure has been excluded from the total mileage making up this claim.*

.....  
Signature of Claimant

.....  
Date

*I hereby certify that I have examined this claim and found it to be for travelling on duty only, and the trips made and mileage incurred have been necessary for the proper performance of the officer's duties.*

.....  
Certifying Officer

.....  
Date

CLASSIFICATION	LINE NO 01	LINE NO. 02	LINE NO. 03
Function/Subfunction			
Programme/SubProg.			
Project/SubProject			
Activity/SubActivity			
Object/S1/S2			
Amount \$			
Amount in Words			
	Tax Registration Number (TRN)	CMTS Ref#/ Cheque No.	
	Total \$		

Voucher Processing Details	Authorisation ( Finance &Accounts Division/Branch/Unit )(Accountable Officers)
Officer's Signature	<p>I certify that this voucher has been properly prepared; the payee(s) entitled to the amount stated herein, that the rates and prices are fair and reasonable, the calculations are correct, according to regulations and contract, and that warrant funds are available.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>_____ Certifying Officer</p> <p>_____ Date</p> </div> <div style="width: 45%;"> <p>_____ Authorising Officer</p> <p>_____ Date</p> </div> </div>
Date	
Prepared by:	
Checked by:	
Posted by:	
Send to Treasury by:	









# P8 - Toll Charges Reimbursement Form

Ministry/Department

Fin Pat

Fund Source

Commitment Reqn No.

Period

Accounting  
Fiscal Year

Year

month

Day

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20\_\_/20\_\_

20					
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Name of Driver ..... Vehicle .....

*I certify upon honour that I paid the sum of \$ \_\_\_\_\_ for toll charges as per receipts attached in the pursuit of official duties whilst driving the above-named vehicle for trips listed overleaf.*

Signature of Claimant

Date

*I hereby certify that I have examined this claim and found the toll charges to be valid and arose entirely in the performance of official duties.*

Certifying Officer

Date

CLASSIFICATION	LINE NO 01	Paid By Cash
Function/Subfunction		Received the sum of
Programme/SubProg.		
Project/sub-Project		
Activity/Sub-Activity		\$
Object/S1/S2		being reimbursement of toll charges.
Amount \$		Signature _____ Date _____
Payee No.		Payee Name
Cheque No.		

## Voucher Processing Details

Checked by \_\_\_\_\_

Posted by \_\_\_\_\_

## Authorisation ( Finance &amp;Accounts Division/Branch/Unit) (Accountable Officers)

*I certify that this voucher has been properly prepared, the payee entitled to the amount stated herein, the calculations are correct, according to regulations and contract, and that funds are available.*

Certifying Officer

Authorising Officer

Date	From	To	Purpose/Remarks	Toll Charges
TOTAL \$				

## TRAVEL REGISTER

<b>NAME OF OFFICER:</b>							
<b>DEPARTMENT:</b>							
<b>MILEAGE PAYMENT RECORD</b>							
MONTH	Mode of Travel	Voucher Number	Mileage \$	Toll	Subsistence	Total \$	Remarks







## T-CARD REGISTER

MINISTRY/DEPARTMENT/AGENCY: \_\_\_\_\_

DATE PURCHASED	CARD NUMBER	PARTICULARS OF VEHICLE ASSIGNED		REMARKS
		TYPE OF VEHICLE	VEHICLE'S LICENCE PLATE NUMBER	

## TRAVEL PRE-AUTHORIZATION FORM

NAME OF OFFICER:	
POSITION/UNIT/ORGANIZATION:	

<p><b>CONDITIONS OF TRAVEL:</b></p> <ol style="list-style-type: none"> <li>1. Authorization must be sought on this form prior to travel.</li> <li>2. Mileage claims must be submitted within 30 days after completion of travel, in order to be reimbursable.</li> </ol>
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ITINERARY AND DATES				
DATE/TIME:	FROM:	TO:	ESTIMATED TRAVEL DISTANCE (KM) <small>[IF BY PERSONAL MOTOR VEHICLE, STATE SHORTEST DRIVING DISTANCE BETWEEN LOCATIONS]</small>	REASON FOR TRAVEL

Officer Name: \_\_\_\_\_ Supervisor Name: \_\_\_\_\_

Officer Signature: \_\_\_\_\_ Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

## CHAUFFERS' ALLOWANCE FORM

<b>Name of Chauffeur:</b>	
<b>Driver's Licence:</b>	
<b>Address of Chauffeur:</b>	
<b>Chauffeurs' Telephone Number(s):</b>	

I certify that during the month of ..... I provided chauffeur services for  
 ..... to assist him/her in performing his/her official duties.  
*Name of Officer*

I further certify upon honour, that all travelling on private business or pleasure by  
 ..... has been excluded from the days and  
*Name of Officer*

the official mileage noted overleaf.

<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <b>Signature of Chauffeur</b>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <b>Date</b>
<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <b>Signature of Travelling Officer</b>	<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <b>Date</b>





## BI-ANNUAL MILEAGE CLAIM SUMMARY REPORT

MINISTRY/DEPARTMENT AGENCY \_\_\_\_\_

FINANCIAL YEAR \_\_\_\_\_

QUARTER: ☐ 2      ☐ 4

BUDGETARY PROVISION MADE FOR OBJECT 22 (Mileage, toll, etc)	YEAR TO DATE EXPENDITURE ON OBJECT 22 (\$)	REMAINING BALANCE (\$)	NUMBER OF MILEAGE CLAIMS SUBMITTED FOR THE PERIOD	TOTAL MILEAGE CLAIMS SUBMITTED FOR THE PERIOD (\$)	NUMBER OF MILEAGE CLAIMS SUBMITTED IN EXCESS OF SIX (6) MONTHS	TOTAL MILEAGE CLAIMS SUBMITTED IN EXCESS OF SIX (6) MONTHS (\$)	REMARKS

*Report must be submitted semi-annually to the Financial Secretary ten days after the end of the second and fourth quarter of the financial year.*

\_\_\_\_\_  
Director of Finance/Principal Finance Officer\_\_\_\_\_  
Accounting Officer/Chief Executive Officer\_\_\_\_\_  
Date\_\_\_\_\_  
Date

