<u>Guide to Completing the Travel and Subsistence Claim Form</u>

The Claim Form

Please visit PeopleAnytime, Pay, Travel and Subsistence page for the template Travel and Subsistence Claim Form along with an example of a completed claim form.

Authorisation

Travel and Subsistence claim form(s) must be signed by a senior officer, we cannot and will not make payment of unsigned claim forms.

For a travel and subsistence claim form to be accepted it must be:

1. Signed by the claimant.
2. Signed by the claimants authorised person.

This person must be senior to the claimant and authorised for travel and subsistence.

Please note that if multiple claim forms are needed all must be authorised.

Any claim forms which are not authorised will be returned and subsequently not processed.

The authorising officer should confirm that the claim is properly payable and arithmetically correct before signing.

Once the claim form/s have been authorised, please note that **<u>each individual claim form must be saved as a separate</u>** file.

These individually saved claim form/s can be attached to one e-mail and sent for processing by Business Support Team4, to the following e-mail address: - BusinessSupportTeam4@aberdeencity.gov.uk

Cost Centre

If you wish to charge a journey to a specific cost centre, then please complete this column and we will recharge.

If there is no entry in this column then the home cost centre will be used, payment will be charged to any cost centre provided in this column.

A full Cost Centre should be 11 digits, comprising of a 6 digit cost centre and 5 digit account code.

Mileage

For all journeys carried out in the performance of your duties the council will reimburse mileage via a Travel and Subsistence (T&S) claim form.

Process

- Complete the top section of the claim form, these are your details and must be completed, you should select either Motor bike or bicycle mileage at this point (if applicable).
- Fill in the 'Date' and 'Details of Journey' columns, these should contain details about the journey for which you are claiming mileage.
- Complete the column headed ‘Participant in ACC Leased Car Scheme (Y/N)’. This should be completed with a ‘Y’ where the employee is participating in the ACC Leased Car Scheme or completed with a ’N’ for all other employees.
- If you are **not** participating in the ACC Leased Car Scheme, please complete the 'Mileage' column.
- If you **are** participating in the ACC Leased Car Scheme, please **do not** complete the 'Mileage' column. The number of miles that are being claimed should be recorded in the column headed ‘Workplace Change Allowance / ACC Leased Car Mileage’.
- Add additional lines until all journeys are detailed.
- Add the values and complete the Total line.
- Attach VAT receipts.
- Sign and arrange for authorisation for your claim form. Claim forms should be submitted to comply with your departments timetable.

General Notes

All mileage claims should be accompanied by a VAT receipt, as HMRC rules will not allow us to pay a mileage claim form without one. Receipts are available when fuel is purchased.

As part of the council insurance policy your vehicle should be insured for business purposes, properly maintained and if appropriate have a MOT certificate. Evidence of this may be checked.

The mileage columns should also be completed for out of city mileage, although please use public transport where available.

As a general rule mileage is not taxable, the only types of taxable mileage are Workplace Change Allowance (please see section below) and mileage for those employees participating in the ACC Leased Car Mileage.

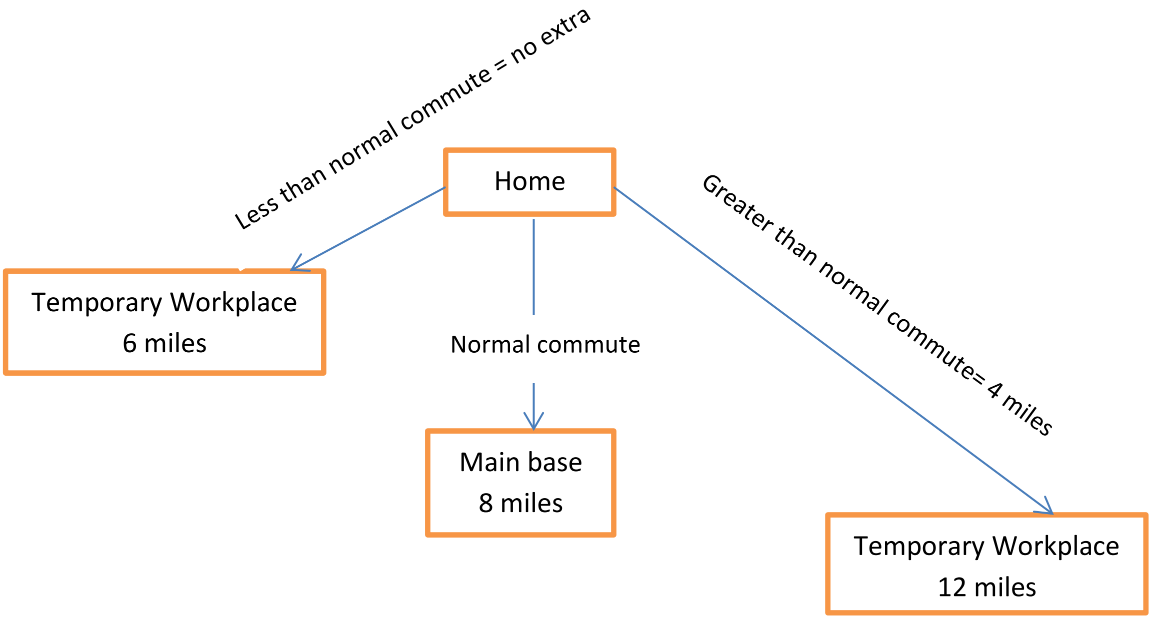
Please note that no payment is made for mileage from home to work or travel time associated with planned overtime working.

Triangulation

'Triangulation' is where an employee is going from their home to a temporary workplace (not their main base) and then on to their main base (or another workplace).

If the journey is *greater than* the distance to their main base/workplace then they are not entitled to the home to work distance but are entitled to the extra.

If the journey is *less than* the home to work distance no payment is made as no additional mileage is incurred.



Examples

1. The employee's main base is Kittybrewster and the distance from home to Kittybrewster is 8 Miles (this is the employee's normal commute).

   Example Journey: travelling from home to Torry Academy 12 Miles.

   In this example the employee would be entitled to claim 4 miles of additional travel. This is the journey of 12 miles minus the 8 miles of normal commuting.

2. The employee's main base is Kittybrewster and the distance from home to Kittybrewster is 8 miles (this is the employee's normal commute).

   Example Journey: travelling from home to temporary workplace is 5 miles then travel onto Kittybrewster which is a further 1 mile.

   In this example a stop is being made "on the way" to main workplace, as the distance travelled is less than the home to work distance no payment is made.

These items are recorded on a claim form, under section ‘Details of Journey’ with the mileage values entered into the column Mileage.

Passenger Miles

When carrying a council employee(s) (no payment will be made for non-council employees) as a passenger on a work journey, a payment of 5 pence per passenger per mile will be paid. This payment is not subject to tax or national insurance and is paid at the HMRC passenger rate.

Process

- Please complete the name of the passenger(s) in the ‘Details’ column. If this is not completed, then the Manager should not authorise the claim form. The form will be returned to the employee if passenger names are not completed.
- Please complete the 'Mileage' column for your journey and complete the 'Passenger Miles column for the number of miles for which a passenger is carried.
- If you have carried multiple passengers, then please multiply the number in the 'Passenger Miles' column by the number of passengers.

Examples

If you are carrying one passenger for 5 miles, then please enter 5 in the 'Passenger Miles' column and 5 in the 'Mileage' Column. You will receive payment of:

- 5 miles at mileage rate of 55 pence per mile = £2.75
- 5 Passenger miles at a rate of 5 pence per mile= £0.25
- Total Payment= £3.00

If you are carrying two passengers for 5 miles, then please enter 10 in the 'Passenger Miles' column and 5 in the 'Mileage' Column. You will receive payment of:

- 5 miles at mileage rate of 55 pence per mile = £2.75
- 10 Passenger miles at a rate of 5 pence per mile= £0.50
- Total Payment= £3.25

Workplace Change Allowance

Workplace Change Allowance is payable when an employee’s job is moved from one council location to another resulting in additional mileage/bus fares to and from home.

Only the **additional** amount of mileage/bus fares is payable with the maximum amount payable being the value of a monthly bus pass (current price £66.00). Under EP&M Guidelines Workplace Change Allowance is payable for 3 years.

Process

- Complete the top section of the claim form, these are your details and must be completed.
- Fill in the 'Details of Journey' column using the words 'Workplace Change Allowance'.
- Complete the 'Workplace Change Allowance' column, filing in either the 'Mileage' or 'Bus Fares' sub-columns depending on your method of travel.
- Add the values and complete the Total line.
- Attach receipts to your claim form.
- Sign and arrange for authorisation for your claim form.
- Claim form should be submitted to comply with your departments timetable.

Example

You have been moved from Kittybrewster to Marischal College as your main base.

- Home to Kittybrewster was 4 miles.
- Home to Marischal College is 7 miles.

Therefore, you are incurring an additional 3 miles of travel each trip. Only these 3 additional miles are claimable.

General Notes

Please note that under HMRC rules Workplace Change Allowance is taxable.

Please note that VAT receipts will be needed for mileage claims and receipts for example a copy bus pass or bus tickets will be needed for expense claims.

Importantly, for information, a bus pass for Workplace Change Allowance **cannot** be purchased through the councils Salary Sacrifice Scheme and claimed back on a travel claim form. This is against HMRC rules.

Expenses

The council will reimburse any expenditure incurred within the performance of your duties; expenses will only be reimbursed upon production of a receipt, which should be included with your T&S claim form.

The 'Hours of Absence' column should only be completed when subsistence is claimed, this is to allow payment of only the maximum meal allowance. Where a claim greater than the maximum amount is made only the maximum amount will be paid.

The maximum allowances are as follows:

- Breakfast: £8.00
- Lunch: £12.00
- Evening Meal: £25.00

Please note that any air/ rail/ accommodation should be booked through the Travel Team, telephone 01224 522323 and email travel@aberdeencity.gov.uk.

Process

- Complete the top section of the claim form, these are your details and must be completed.
- Fill in the 'Date' and 'Details of Journey' column.
- Complete the 'Other Expenses/Subsistence' column, if you are claiming for meals then complete the 'Hours of Absence' column.
- Sign and arrange for authorisation for your claim form.
- Claim form should be submitted to comply with your departments timetable.

If an Officer stays with family or friends instead of a hotel, they are entitled to a 24-hour rate of £25.00.