

MANAGERS' CHECKING PROCESS

To ensure compliance with the Council's Travel & Subsistence Policy and HMRC requirements, Managers must carefully review all employee travel and subsistence claims for accuracy before authorising them. This includes checking that the employee has the necessary receipts and VAT receipts for fuel and that the correct mileage and subsistence rates have been claimed.

Internal Audit will periodically review authorised travel & subsistence claim forms and receipts to ensure compliance with policy and procedures.

The [current mileage and subsistence rates](#) can be found on our website. The mileage rates have been set in line with HMRC advisory rates.

LINE MANAGER CHECKING PROCESS – MYVIEW CLAIMS

As outlined above, Managers are responsible for checking the accuracy and appropriateness of mileage and travel-related expense claims before authorising them. To support this process, a [guide](#) is available on our Employment Information Page – MyView Managers Guidance which explains how to review claims effectively. In addition, separate guidance is available to help Managers [authorise or reject](#) Travel and Subsistence Claim Forms within MyView.

LINE MANAGER CHECKING PROCESS – MANUAL CLAIMS

Aside from excess travel, manual claims forms should only be used in specific circumstances, for example when an employee no longer has access to MyView due to a change in post or leaving employment.

Currently, there are two types of manual claim forms in use:

- Single Status, Craft and Chief Officer Employees
- Teaching Employees

These forms contain very similar information, and these procedures can be used for both forms. The travel claim forms can be found on the [Travel & Subsistence](#) page on our website.

1. *Personal Details*

Check that the Calendar Month Ended date has been entered. Claims should be within three months of date of travel as late submissions can impact on Council budget planning and financial reporting.

Check that the claimant has entered their name, designation, team/strategic lead area and HQ, Base or School.

Check that the claimant has entered their employee number.

Check that the claimant has entered the make, model, registration number and engine capacity of their vehicle (make and model is not on all forms).

Check that the claimant has entered type of claim (Business/Training/Bicycle etc).

2. Calculation of Total Claim

Mileage Claimed the Current Month and Brought Forward Total

Check that from 1st April each year the accumulated mileage is reset to zero.

Check the brought forward mileage is the Total Accumulated Mileage from their previous months claim form. The year runs from 1 April each year until 31 March the following year.

Check that the correct rate is being claimed by checking the mileage running totals and amount claimed. (See [current mileage and subsistence rates](#)).

Check that the mileage “claimed this month” is the Total Mileage Claimed for the calendar month to which the claim relates.

Check that the totals for each different type of mileage has been entered in the corresponding boxes and carried forward, using the appropriate mileage rate for the type of travel they have been undertaking.

3. VAT

As part of the authorisation process for mileage and travel-related expense claims, managers must ensure that VAT information has been correctly recorded and supported by appropriate documentation. This is essential to ensure the Council remains compliant with VAT legislation.

When reviewing claims, managers should refer to [VAT Receipts](#) Guidance and then check the following:

- **Receipts:** Check that detailed VAT receipts for fuel purchases and other travel-related expenses are attached to the claim.
- **Brought Forward VAT:** Ensure this section is completed if the employee is carrying forward VAT from a previous claim (e.g. fuel purchased covering mileage across two claim periods).
- **Current VAT:** Verify that the total VAT amount entered matches the VAT shown on the attached fuel receipts.
- **Total VAT Balance Available:** Check that this is the sum of the brought forward VAT and current VAT.

- **Mileage VAT Calculation:** Confirm that the employee has correctly calculated the VAT based on the total mileage claimed and the VAT element provided.
- **Surplus VAT to Carry Forward:** Ensure the surplus VAT (if any) has been correctly calculated and does not exceed the two-month carry-forward limit.

4. *Journey Details*

Check that each line is completed in full.

Check any Continuation Sheet details and ensure it is attached to the claim form.

Check that the dates entered are working dates and that the journeys/expense did in fact take place.

Check that the period of absence has been inserted.

Check that the periods of absence do not overlap and all recordings of time are made in 24 hour clock, for example, 21.30 for 9.30pm.

Check that the full details of each journey, including start and finish locations, points of call, purpose of visit and details of subsistence and other expenses are entered.

Check that all unused lines have been short ruled out (Z).

Check the mileage for journeys for accuracy of miles are rounded down to the nearest mile for single journeys or the end of day total for multiple journeys.

Check that the mileage claimed is the lesser of:

- The actual miles travelled on the claimant's journey, and,
- The miles if the journey had started and finished at the claimant's normal place of work.

Example; an employee who is based in Perth, travels from home (Coupar Angus) to site (Pitlochry) and returns home to Coupar Angus and incurs 62 miles (actual mileage). The base (Perth) to site (Pitlochry) mileage return is 56 miles. The employee is only entitled to claim 56 miles.

Check that no mileage from home to work and work to home has been claimed, with the exception of attendance at evening meetings. This will be taxable.

If authorised to make business visits before either going to work or going home, the maximum an employee may claim is the **lesser of** the allowance payable for actual miles travelled or the allowance payable if the journey had started or ended at the employee's normal place of work.

Make sure the claim is for the previous calendar month only.

5. Declaration by Employees

Check employee has signed and dated the “Declaration by employee” section.

6. Declaration by Authorised Signatory

As line manager or authorised signatory, you will be responsible for checking and authorising the expenses if you agree that the claim is in accordance with the policy.

7. Public Transport

Claims should only be made where advance booking was not possible as expenses should be paid directly by the Council to minimise the cost to the employee.

Check that receipts are attached where necessary for bus/rail/air travel.

8. Car Parking

Check that parking fees claimed occurred during days when the claimant was required to use their vehicle for business visits.

Check that no normal parking fees are being claimed when parking at the claimant's normal place of work unless they used their car for business that day.

In accordance with HMRC requirements, expenditure cannot be reimbursed without supporting tickets and receipts. The only exceptions to this are:

- where underground tickets are not issued
- where no parking receipts are issued ie Ninewells Hospital and PRI.

Check that in these circumstances you are satisfied that the amount claimed is reasonable and the claimant has added, “no ticket issued, or ticket retained”.

9. Subsistence

Check that original VAT receipts support all subsistence claimed and that reimbursement is only made where actual additional expenditure has occurred.

Check that receipt details are legible and provide clear details of food purchased and are the maximum that can be claimed. Where expenses exceed the approved subsistence rates, the claim should be amended.

The [rates for subsistence](#) can be found within the Travel & Subsistence page on our website.

Debit or credit card receipts are not acceptable as they do not detail the items purchased.

Check that receipts are dated on the day a subsistence payment applies. HMRC states that claimants must have actually taken a meal to be entitled to reimbursement and, as proof of this, it is a requirement that they attach original receipts for all subsistence claims.

Check no claim has been made for alcohol, discretionary gratuities, personal communications and other personal items.

Amount of Exceptional Expenses

On occasion, employees may find themselves in a circumstance where expenditure above the approved subsistence rates is necessary. Such an example might be where, due to unforeseen circumstances, it is necessary to purchase a meal at a hotel and there is no reasonable alternative source of supply. The cost of the meal subject to the conditions below will be reimbursed.

Where accommodation costs are in excess of the current rates (£69 for complete 24 hours' absence) then the level of maximum reimbursement is set out below:

Breakfast - £10	Lunch - £10	Tea - £10	Evening Meal - £10
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Check that these exceptional circumstances have been authorised by your Strategic Lead. Under no circumstances will reimbursement be made from Petty Cash or through Purchase Ledger.

Summary

Check all parts of the form to ensure it is accurate and in line with procedures and sign for payment as an authorised signatory.

All claims must be signed by you as an authorised signatory for your Service, or audit control. The Payroll & Reward Team cannot accept any other signatories unless they have been advised in advance that they are authorised signatories.

Travel and Subsistence claims should be emailed to payrollandreward@pkc.gov.uk.

Unauthorised claim forms will be returned for authorisation and this will result in a delay in payment.

Any questions regarding these procedures should be addressed within your Service or by contacting the Payroll & Reward Team on 01738 475555 Option 3 or email payrollandreward@pkc.gov.uk