

MANAGERS' CHECKING PROCESS

This checking process should ensure that you check for accuracy in travel and subsistence expenses claimed, in line with the agreed Travel & Subsistence Policy and requirements of the Council and HMRC.

Internal Audit will periodically audit Travel & Subsistence claim forms and receipts to ensure these rules and procedures are being followed. This will reduce the number of occasions when Travel & Subsistence forms are returned because of errors.

The [current mileage and subsistence rates](#) can be found on our website. However, these change periodically and you should ensure you are referring to the current rates.

There are currently four Travel & Subsistence forms being used, namely:

- Single Status, Teachers & Craft Employees' Online Form
- Single Status & Craft Employees' Manual Form
- Chief Officers' Manual Form
- Supply Teachers' Manual Form

However, these forms contain very similar information and these procedures can be used for all forms. The travel claim forms can be found on the [Travel & Subsistence](#) page on our website. Employees are encouraged to access the travel claim form online where possible.

LINE MANAGER CHECKING PROCESS

1. *Personal Details*

Check that the Calendar Month Ended date has been entered. If the claim is more than 3 months old, approval must be sought from your Head of Service.

Check that the claimant has entered their name, designation, Service 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; Lease; Bicycle).

Check that the claimant has entered their home address in order that you can verify mileage from home and from base and where the lesser of calculation is used or taxable mileage or allowances are paid (not on all forms).

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

This section records the VAT (Value Added Tax) element of the mileage claim. In order for the Council to comply with VAT legislation, detailed VAT receipts for all expenses including any fuel purchased for mileage must be attached.

Check the brought forward mileage section - this should only be completed where fuel has been purchased that covers mileage on the last claim and this claim. This may be the value noted on the last claim.

Check the total of the VAT is what is shown on all of the attached fuel receipts.

Check the total number of miles that are being claimed this month is shown as “Total mileage claimed” ie multiply the miles by the VAT factor (shown in box) and this should be the value.

Check the surplus VAT amount which is being carried forward to the next claim, ie subtract “the total mileage claimed x VAT balance from “the total VAT balance available”. This is the amount which can be carried forward to the next claim.

Check any VAT receipts to ensure total of the VAT shown on receipts are entered correctly. (See [VAT Receipts](#)).

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 where the lesser of calculation will apply.

Check that mileage claimed from home to base and/or base to home is identified in order for the Payroll & Reward Team to identify as a taxable expense.

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. Lease Cars

Check that employees have not claimed any home to base and/or base to mileage as there are significant implications for their tax code.

For further advice on this, contact the Payroll & Reward Team on 01738 475555, extension 3.

Public Transport

Check that the arrangements and bookings were made in advance using the Council's credit card payment procedure where possible.

Check that receipts are attached where necessary.

Rail Travel

Check that rail tickets are attached to the claim.

Bus Travel

Check that bus tickets are attached to the claim.

Air Travel

Check that air travel invoice/email confirmation is attached and appropriate to the journey claimed.

Car Parking

Check that expenditure on car parking, taxis and bridge tolls are recorded including tickets and receipts where available.

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:

- bridge tolls;
- 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".

SUBSISTENCE CLAIMS

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.

Visa slips cannot be counted as receipts 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 that no expenditure on tips and gratuities, alcoholic drinks, private telephone calls, videos or newspapers is being claimed.

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 Executive Director or the Chief Executive/Depute Chief Executive.

Reimbursement will be made through the Payroll & Reward Team using claims forms. 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.

Check that any changes made by either the employee or you as authorised signatory are initialed.

Check what the deadlines and procedures are for submission.

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 extension 3, or Human Resources who can provide advice.