

Kilkenny County Council

Internal Audit Report No. ■ **Review of Travel and Expenses Payments**

Date: 11th September 2018

Report Distribution

Management Team

Audit Committee Members

Local Government Auditor

Introduction

Kilkenny County Council pays travel and expenses payments to staff who incur costs in the performance of their duties. The rates for travel and subsistence payments are set out in Departmental circulars. Payments of expenses are subject to compliance with Revenue legislation and guidelines. Most travel expenses are not taxable under these rules. However, there are some expenses that are subject to tax deduction in line with this legislation and guidelines.

Objectives

The objective of the audit is to provide reasonable assurance that travel and expenses payments are paid in accordance with Department circulars and that sufficient systems and controls are in place.

Approach

Internal Audit spoke with staff processing travel and expense claims. Travel and expense claimed in Q3 2017 were examined. Kilkenny County Councils Travel & Expenses Policy was assessed for its effectiveness.

Scope & Limitations of scope

Internal Audit examined travel and expenses claims between the period 1st July to 30th September 2017 (totalling 190 claims);

Audit Risk

- Incorrect rates being used to calculate claims.
- Insufficient back up documentation included with application.
- Claims for payment with no proper authorisation.
- Fraudulent claims being made.
- Travel expenditure not being managed.

Co-operation of Management and staff

Internal Audit received full co-operation from Council Management and staff throughout the course of this review and would like to thank them for their assistance.

*Summary of Findings **

Findings

1. Formal policy in place but not being fully complied with.
2. Less than 10% of staff account for 44% of expenses.
3. Travel expenses paid without valid insurance certificate indemnifying council.
4. Information on travel system relating to staffs own vehicles not being updated.
5. Expenses not being claimed in a timely manner.

** This summary should not be read in isolation but in conjunction with control weakness in certain areas identified and detailed below.*

Findings & Recommendations

<i>Finding</i>	<i>Implication</i>	<i>Recommendation</i>	<i>Management Action Plan</i>
<ul style="list-style-type: none"> • Kilkenny County have a formal policy in place for Travel & Expenses. This was prepared in Jan 2018. (Appendix 2). This policy has not been circulated to staff. • Kilkenny County Council spent €1,187,094 on travel and subsistence expenses in 2017. There has been an increase of 9% in expenses since 2014 (Appendix 1). This would be in line with similar increases experienced in other local authorities and is mainly as a result of increases in the rates payable for mileage. • Some of the €1,187,094 would be recoupable from agencies such as Irish Water. • Internal Audit compared travel and subsistence expenditure in five neighbouring local authorities. Kilkenny have the highest expenses paid per wholtime equivalent (WTE) with €2,301 per WTE in 2017 (Appendix 1). It is accepted that other factors such as geographical size and area office locations would impact on travel and subsistence expenses. • 455 staff received expenses in 2017 ranging from the lowest amount received of €10 to the 	<ul style="list-style-type: none"> • Travel and subsistence expenses are increasing with an increase of approx €100k since 2014. 	<ul style="list-style-type: none"> • Travel Expenses policy should be circulated to all staff. Training should be provided to managers to ensure policy is being complied with. • Expenses should be frequently monitored. The travel expenses policy requires quarterly financial reports to the Management Team which should include details of top travel claimants in each Dept. • Managers should ensure that staff use public transport where available and having regard to work requirements. This should be included in policy. 	<p><i>Travel policy will be circulated to all staff once adopted</i></p> <p><i>At present expenses are reviewed annually at Management Team – arrangements will be made to carry this out quarterly in the future</i></p> <p><i>A reminder will issue to all staff and approvers with regard to the use of public transport</i></p>

<i>Finding</i>	<i>Implication</i>	<i>Recommendation</i>	<i>Management Action Plan</i>
<p>highest of €18,736.</p> <ul style="list-style-type: none"> • 26 staff received expenses of over €10k in 2017. The 50 staff who received the largest amounts account for over 44% of the total, receiving €519k between them. Internal Audit accepts that some roles will incur high travel costs due to the nature of the work. • Of the 50 highest paid staff; <ul style="list-style-type: none"> ○ 27 work in Water Services receiving expenses of €306k in 2017. ○ 13 work in Area Offices receiving €126k. ○ 4 work in Housing Dept. receiving €41k ○ 3 work in Fire Services receiving €26k ○ 1 works in Parks Dept. receiving €9k ○ 1 works with LGMA receiving €11k • All mileage and subsistence claims are processed on an IT system developed by the LGMA. • Claims are allocated to a specific job code and must be authorised by an approver before payment can issue. 	<ul style="list-style-type: none"> • Small number of staff account for large percentage of costs. • Certain departments are incurring high expenses due to nature of service provided. 	<ul style="list-style-type: none"> • Management should examine if hiring/purchasing council vehicles would be more cost effective for staff who incur high travel expenses due to the nature of their work. 	<p><i>An exercise will be carried out in 2019 to examine the economic benefits of Council owned/leased vehicles. This matter will be considered separately by Irish Water.</i></p>

<i>Finding</i>	<i>Implication</i>	<i>Recommendation</i>	<i>Management Action Plan</i>
<p>Internal Audit examined travel expenses claimed between the period 1st July to 30th September 2017 (totalling 190 claims);</p> <ul style="list-style-type: none"> • 13 staff members are claiming travel expenses without a vehicle registration number. A further 11 vehicles have been sold by employees post claim period and their new (replacement) vehicle is currently not updated on the system: <p><i>Travel Expenses Policies and Procedures</i></p> <p><i>-Section 4.1 Approval for Travel.</i></p> <ul style="list-style-type: none"> ○ <i>In order to be approved for the payment of travel expenses the car registration certificate or motor tax certificate confirming the cubic capacity of the vehicle being used for travel must be attached and submitted to the Finance Department.</i> <p><i>- Section 3.1 Responsibility of Claimant;</i></p> <ul style="list-style-type: none"> ○ <i>Notify Finance Department where change of vehicle details need to be updated.</i> 	<ul style="list-style-type: none"> • Kilkeny County Council staff not adhering to the Travel Expenses Policies and Procedures. • Potential incorrect payment of cubic capacity mileage claims. 	<ul style="list-style-type: none"> • All staff documentation should be updated immediately in line with the requirements of the Travel Expenses Policies and Procedures. 	<p><i>A full review of documentation from staff claiming travel expenses will be undertaken to include registration, tax cert, declaration of use and insurances.</i></p>

<i>Finding</i>	<i>Implication</i>	<i>Recommendation</i>	<i>Management Action Plan</i>
<ul style="list-style-type: none"> • 65 out of 179 employees had not submitted a current cert of insurance when making a claim. <p><i>Travel Expenses Policies and Procedures</i> -Section 3.0 Key Principles state that the following key principles apply to all employees who claim travel and subsistence expenses:</p> <ul style="list-style-type: none"> ○ All employees approved for travel and claiming travel/subsistence expenses must have the appropriate Insurance for "business purposes" indemnifying the Council against any claims for the loss or damage incurred during the use of the vehicle for official business. ○ Travel claims cannot be paid where a valid insurance certificate has not been submitted to the Finance Department. <p>- Section 3.1 Responsibility of Claimant;</p> <ul style="list-style-type: none"> ○ Proactively submit valid insurance certificates to Finance Department in advance of expiry dates. ○ Complete the "Declaration of Use" form as per Appendix 1 in relation to use of own car from official business purposes. 	<ul style="list-style-type: none"> • Kilkenny County Council may not be indemnified against any claims for loss or damage incurred during the use of private registered vehicles for official business. 	<ul style="list-style-type: none"> • Claims should not be processed without the submission of a valid cert of insurance as per Part 1 - Travel within Ireland - Section 3.0 - Travel Expenses Policies and Procedures. • Managers should ensure that staff complete the "Declaration of Use" form before travel is undertaken. 	<p><i>As above</i></p> <p><i>As above</i></p>

<i>Finding</i>	<i>Implication</i>	<i>Recommendation</i>	<i>Management Action Plan</i>
<ul style="list-style-type: none"> • Staff are not completing an “Approval for Travel & Subsistence Form”. <i>- Section 4.1 of the Travel Expenses Policies and Procedures</i> • An Administrative officer approved travel for an employee of equal grade. <i>- Section 3.2 of the Travel Expenses Policies and Procedures</i> <ul style="list-style-type: none"> ○ <i>The Approver should normally be the Line Manager and at a grade above the Claimant.</i> 	<ul style="list-style-type: none"> • Expenses are incurred without adequate approval. 	<ul style="list-style-type: none"> • An “Approval for Travel and Subsistence Form” must be completed by the claimant and signed by the approver. • As per Section 3.2 of the Travel Expenses Policies and Procedures, the Approver should be the Line Manager and at a grade above the Claimant. 	<p><i>As above</i></p> <p><i>In general expenses are approved by line managers. There are occasions for example during annual leave where it is necessary for alternative staff to approve the leave. This individual circumstance will be reviewed.</i></p>

<i>Finding</i>	<i>Implication</i>	<i>Recommendation</i>	<i>Management Action Plan</i>
<ul style="list-style-type: none"> • From the 1st January 2018 to 31st August 2018, 13 claims were processed for travel expenses for period equal to or greater than 3 months; <ul style="list-style-type: none"> - 4 employees - 3 months travel (€1,807.71,€1,196.69,€2,564.72, €1,368.57, €763.16) - 4 employees - 4 months travel (€402,€1,111.38, €2,999.51, €249.03) - 2 employees - 7 months travel (€2,448.16, €1,076.86) - 1 employee - 5 months travel (€366.40) - 1 employee - 11 months travel (€176.90) <p><i>-Section 4.6 of the Travel Expenses Policies and Procedures - Time Limit on Claims:</i></p> <ul style="list-style-type: none"> ○ <i>Claims for travel and subsistence should be made on a calendar month basis and submitted in the month following that in which was undertaken.</i> ○ <i>The only exception is in the case where an employee, whose cumulative three monthly claims would not exceed €400.00. In such case claims should be submitted at least on a quarterly basis.</i> 	<ul style="list-style-type: none"> • Possible budget and cashflow implications. • Potential errors in claim due to length of time between date of expense and date claim. 	<ul style="list-style-type: none"> • Claims should be made in line with the Travel Expenses Policies and Procedures, best practice should be that claims are submitted monthly. • Employees should be made aware of the policy and procedures when making a claim outside the exception stated in Part 1 - Travel within Ireland - Section 4.6 Time Limit of Claims. 	<p><i>This will be notified to staff when issuing the Policy and Procedure.</i></p>

<i>Finding</i>	<i>Implication</i>	<i>Recommendation</i>	<i>Management Action Plan</i>
<ul style="list-style-type: none"> • 32 staff members failed to update their registration details prior to making a claim (vehicles claimed for had been sold prior to claim approval). <p>- - <i>Section 4.1 of the Travel Expenses Policies and Procedures - Approval for Travel</i></p> <ul style="list-style-type: none"> ○ <i>(3) In order to be approved for the payment of travel expenses the car registration certificate or motor tax certificate confirming the cubic capacity of the vehicle being used for travel must be attached and submitted to the Finance Department.</i> ○ <i>(4) A standard "Declaration of Use" form (Appendix 2) must also be completed by claimant and submitted to Payroll Section.</i> 	<ul style="list-style-type: none"> • Potential incorrect cubic capacity mileage claims processed. 	<ul style="list-style-type: none"> • Employees should be made aware of their responsibility as a claimant and the importance of notifying finance of any amendments which may affect their claim. 	<p><i>Will be included in letter to staff.</i></p>

This report has been considered and approved by the Management Team of Kilkenny County Council.

Appendix 1

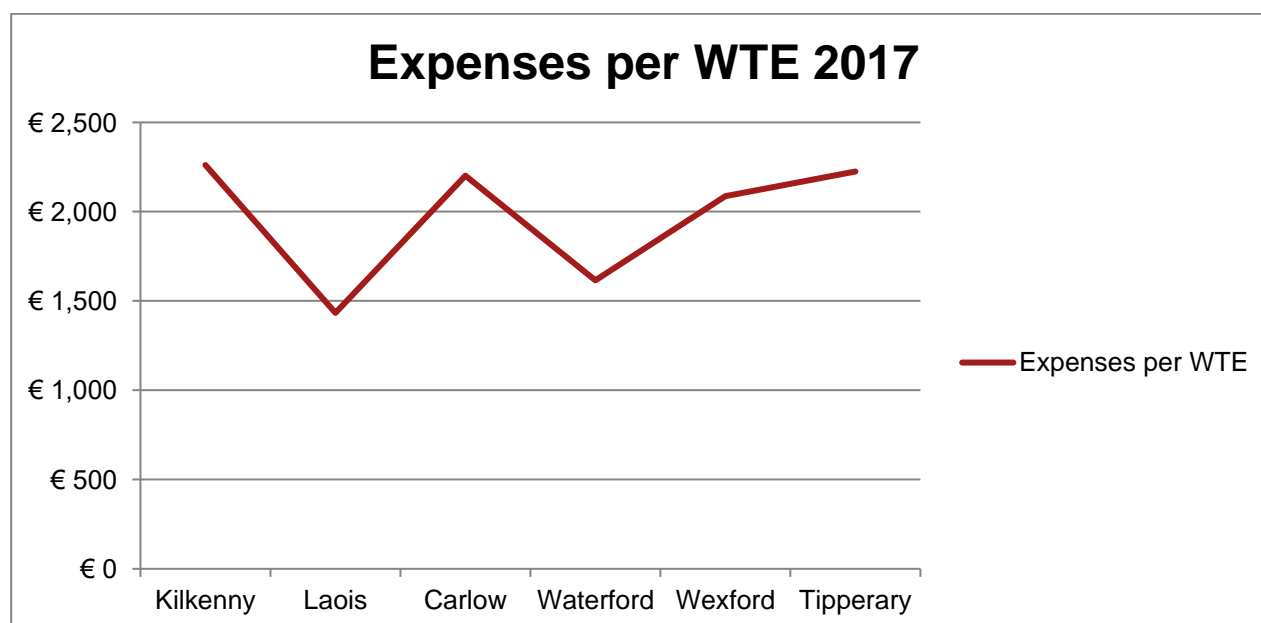
Kilkenny Travel and Subsistence Expenses 2014-2017

Year	Travel & Subsistence	Annual % Increase
2017	€1,187,094	7%
2016	€1,112,501	-1%
2015	€1,122,067	3%
2014	€1,090,555	

Comparison with other local authorities

Year	Kilkenny	Laois	Carlow	Waterford	Wexford	Tipperary
2017	€1,187,094	€591,939	€568,000	€1,234,167	€1,549,968	€2,240,575
2016	€1,112,501	€590,336	€563,632	€1,162,058	€1,422,069	€1,978,904
2015	€1,122,067	€577,871	€572,123	€1,139,388	€1,313,118	€2,004,065
2014	€1,090,555	€572,384	€516,052	€1,135,599	€1,332,186	€1,955,835
staff wte - 2017	516	401	264	764	730	990
expenses per WTE - 2017	€2,301	€1,476	€2,152	€1,615	€2,123	€2,263

Expenses figures from Appendix 1 – Annual Financial Statements
 WTE No.'s from Department of Public Expenditure & Reform – Databank 2017



Appendix 2

Kilkenny County Council

Travel Expenses

Policies and Procedures

8th January 2018

Version

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1.0 Introduction

Kilkenny County Council's travel and expenses policy applies to all employees of the Council who are required to travel on official business in connection with their employment. Travel and subsistence payments provide for the reimbursement of costs that are incurred "wholly, exclusively and necessarily" in the performance of the duties of employment.

Circulars in relation to current approved rates for travel expenses and subsistence allowances, both domestic and international, are available on the Council's intranet [here](#).

This document deals with both local and international travel under two headings as follows:

Part 1 - Travel within Ireland

Part 2 - International Travel

It is essential that all employees travelling on Council business are familiar with, and adhere to the policy and the procedures as outlined in this document, for claiming reimbursement of travel expenses.

2.0 Purpose of Policy

The travel policy has been framed having regard to the following:

- The efficient conduct of Council business
- The circulars issued by the Department of Housing, Planning and Local Government in relation to travel, mileage and subsistence rates
- Revenue Commissioners requirements in relation to expenses paid to employees.

PART 1 - TRAVEL WITHIN IRELAND

3.0 Key Principles

The following key principles apply to all employees who claim travel and subsistence expenses:

- Employees must be authorized for travel by a formal decision of the Chief Executive or the relevant Director of Service
- Travel on official business should be carried out in the most efficient and cost effective manner possible. The use of public transport or car-sharing of journeys should be used where appropriate
- Each employee is accountable to ensure that only valid, reasonable and necessary expenses are incurred and that any unnecessary expenditure or extravagance is avoided
- All claims for reimbursement of travel and subsistence expenses must be submitted on line, clearly presented, fully vouched and properly authorised
- Claims for travel and subsistence expenses should be made in a timely manner and at a minimum, within 30 days of such travel
- Employees who claim travel expenses must retain appropriate records (log/diary) that are a consistent and accurate account of the travel undertaken and the reason(s) for such travel. These records must be retained by the employee for audit purposes
- All employees approved for travel and claiming travel/subsistence expenses must have the appropriate Insurance for “business purposes”, indemnifying the Council against any claims for loss or damage incurred during the use of the vehicle for official business.
- Travel claims cannot be paid where a valid insurance certificate has not been submitted to the Finance Department
- It is the employees responsibility to ensure they have a valid and up to date driving license, motor tax certificate and NCT certificate
- Travel expenses will be paid on the basis of the appropriate public sector rate per kilometer for the engine size/cc of the car.
- “Normal Place of Work” is the place where the employee normally performs the duties of the office or employment

Having regard to the key principles as outlined above, the following are the main responsibilities of the Claimant and Approver respectively:

3.1 Responsibility of Claimant:

It is the responsibility of the claimant to:

- Adhere to the key principles of this policy document as outlined in paragraph 3.0 above
- Plan and structure travelling duties so as to reduce the total amount of travel to the minimum consistent with efficiency
- Calculate travel distances when starting or ending at a home address based on the lesser distance between home and the location of the meeting/event or Headquarters and the location of meeting/event.

- Proactively submit valid insurance certificates to Finance Department in advance of expiry dates.
- Notify Finance Department where change of vehicle details need to be updated.
- Complete the “Declaration for Use” form as per Appendix 1 in relation to use of own car for official business purposes

3.2 Responsibility of Approver:

The Approver should normally be the Line Manager and at a grade above the Claimant and it is their responsibility to:

- Ensure that all claims submitted for approval are a full and accurate record of the travel undertaken by the claimant.
- Ensure that all claimants have planned and coordinated travel in a cost effective manner, using the most appropriate method of travel, to ensure most beneficial use of time and resources.
- To ensure appropriate segregation of duties
- To ensure that travel undertaken to conferences/events etc. outside the County has been authorised in advance by a Director of Services.

4.0 Mileage & Subsistence Expenses

Claims for travel and subsistence expenses, undertaken throughout Ireland, must be made online through the “My Area Portal” on the Council’s intranet. Payments are made directly to the claimant’s bank account through the Agresso Financial management System.

4.1 Approval for Travel

In order to be approved for payment of travel expenses undertaken on official business, the following documentation must be submitted to Finance Department;

1. Approval for Travel & Subsistence Expenses Form (Appendix 1) containing Vehicle, Road Tax, insurance and NCT details. The form must be authorised by the relevant Director of Service
2. A current insurance certificate confirming cover for business use and an indemnity to Kilkenny County Council in the “classes of persons whose liability is covered under the policy” section must be attached to the form.
3. The car registration certificate or motor tax certificate confirming the cubic capacity of the vehicle being used for travel must also be attached to the form.
4. A standard “Declaration of Use” form (Appendix 2) must also be completed by claimant and submitted to Payroll Section

The approvals for travel should be reviewed on a Departmental basis annually

4.2 Mileage and Subsistence Rates

The rates payable for kilometres travelled by employees of Kilkenny County Council are covered by Department of Housing Planning and Local Government Circulars which are available on intranet (refer paragraph 1.0). The current rates are equivalent to Civil Service Rates and are therefore non-taxable. Rates are payable at the band corresponding to the claimant's car details as submitted and as held on the Council's Payroll system.

4.3 Subsistence Rates

Subsistence payments are paid for travel in accordance with rates as specified in circulars issued by the Department of Housing Planning and Local Government.

- 5 Hour subsistence may be claimed for business journeys out of the office for 5 hours or more where the distance travelled is more than 8km from your place of work and where meals are not provided.
- 10 Hour subsistence may be claimed for business journeys out of the office for 10 hours or more where the distance travelled is more than 8km from your place of work and where meals are not provided.
- If it is less expensive to return to base for lunch than claim subsistence, then the former should apply
- Overnight subsistence may be claimed for business journeys where the distance travelled is more than 100km from your place of work **and** overnight stay is necessary **and** the hotel/meal expenses are being paid for directly by the claimant.
- Overnight subsistence rate should be reduced by the appropriate 5 or 10 hour subsistence rate where hotel expenses are being paid for directly by the claimant but some/all meals are provided.

Please also refer to paragraph 10.2

4.4 Vouched Expenses

Vouched expenses relating to travel may be claimed on production of valid receipt of expenditure. Examples of vouched expenses are toll road charges, car parking, train/bus tickets and meals.

Receipts for meals should not exceed the 5 hour or 10 hour (relevant to length of business journey) subsistence rates.

In the case of claims for tolls, depending on the method of payment (tag, subscription), it is often not possible to produce a receipt for a journey until the end of a month. In these cases, where the journey is relevant to the toll being claimed, vouched expenses for the toll fee will be paid without a receipt provided there is a covering note from claimant with relevant details duly signed and dated.

No reimbursement will be made for parking fines or clamping fees

4.5 Travel To/From Home Address

Where a business journey commences or ends at the employee's home address, the "lesser-of rule" applies. The journey claimed should be the lesser-of home to the temporary place of work or Headquarters to the temporary place of work.

While it is not normal practice to reimburse travel expenses to employees travelling from home to work and work to home, there are a number of exceptions in respect of staff who regularly carry out work after normal working hours. In these cases authorisation to travel to/from a home address should be detailed in the employees approval form authorising travel.

Where travel is undertaken directly to/from a home address and the lesser-of rule does not apply, the value of the total journey will be paid as a taxable amount through the Payroll system as detailed in the Revenue Statement of Practice SP – IT/2/07.

4.6 Time Limit on Claims

Claims for travel and subsistence expenses should be made on a calendar month basis and submitted in the month following that in which the travel was undertaken i.e. July travel claim should be submitted during the period 1st August to 31st August.

The only exception is in the case where an employee, whose cumulative three monthly claims would not exceed €400. In such case claims should be submitted at least on a quarterly basis.

5.0 Travel/Subsistence outside County (within Ireland)

Approval for Travel outside the County where an overnight stay is required (e.g. conferences/seminars etc.) should be approved in advance by the Director of Service. In terms of claiming subsistence expenses for overnight stays, the cheaper of overnight subsistence/return travel should be claimed.

Where overnight subsistence is claimed the “reduced” overnight rate will apply if an employee is detained in excess of seven subsequent nights.

6.0 Responsibility of Finance Department

The Finance Department is responsible for:

- Retention of all documentation in relation to employees approved for travel. This includes
 - the completed Travel Approval Form
 - the “Declaration for Use” form
 - Insurance Certificate
 - Car registration certificate or motor tax certificate
- Investigation of large or inconsistent claims in conjunction with the claimants Director of Services and/or Human Resources Department.
- Payment of valid claims in a timely manner
- Review of expenditure in relation to travel/subsistence costs – in this context, quarterly financial reports to the Management team should include details of top travel claimants in each Department
- Ensuring the online travel claims system meets the requirements of the Revenue Commissioners in relation to compliance with Tax Legislation/Revenue Circulars for travel and subsistence costs

7.0 Submission of False or Exaggerated claims

The submission of false or exaggerated expenses claim is a serious matter which may lead to disciplinary action being taken by the Council

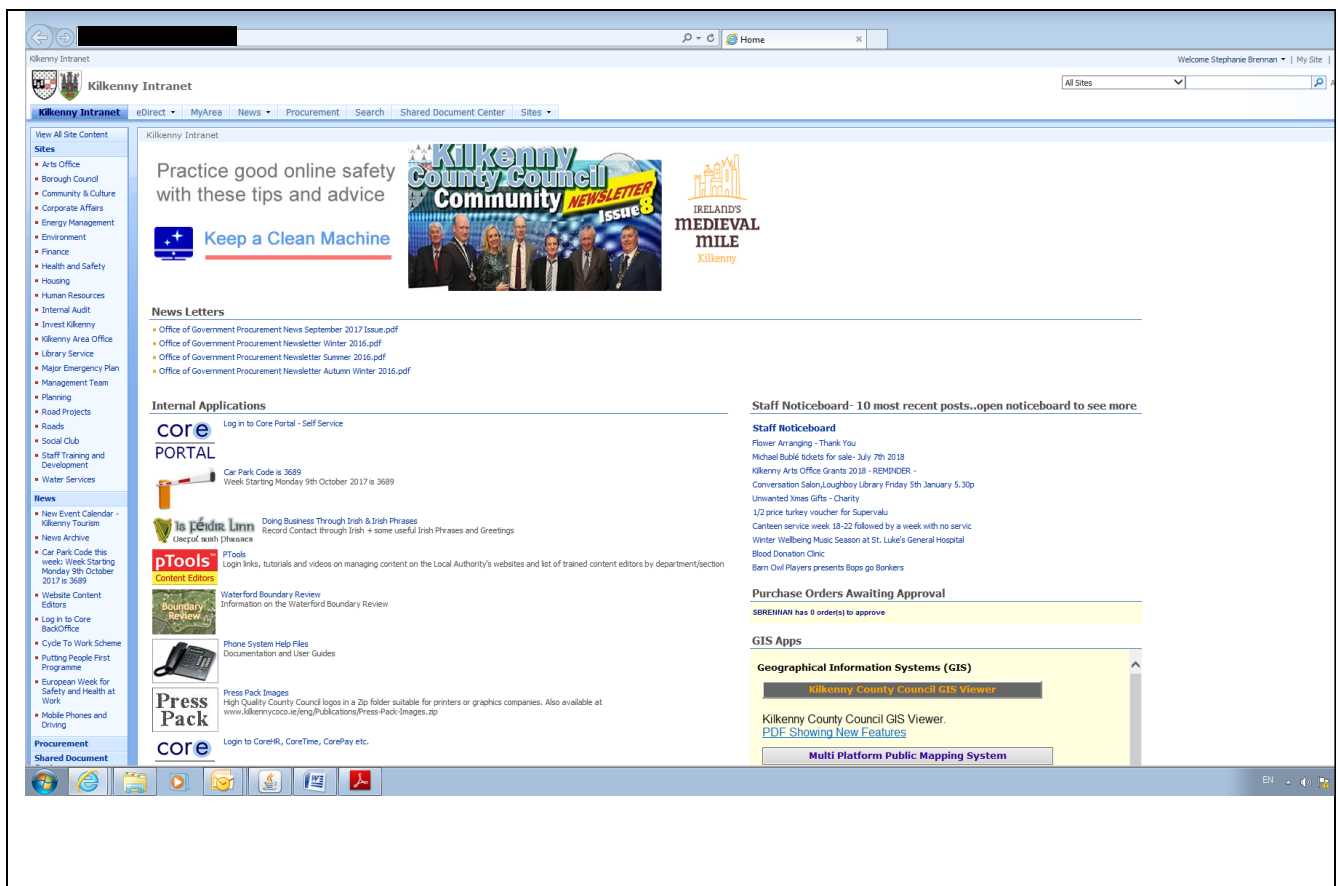
8.0 Review of Travel Expenditure

Each Director of Service should review expenditure on travel expenses on a six monthly basis with a view to determining if improvements or efficiencies can be made within their respective directorates in this respect.

9.0 Procedure for claiming travel/subsistence expenses

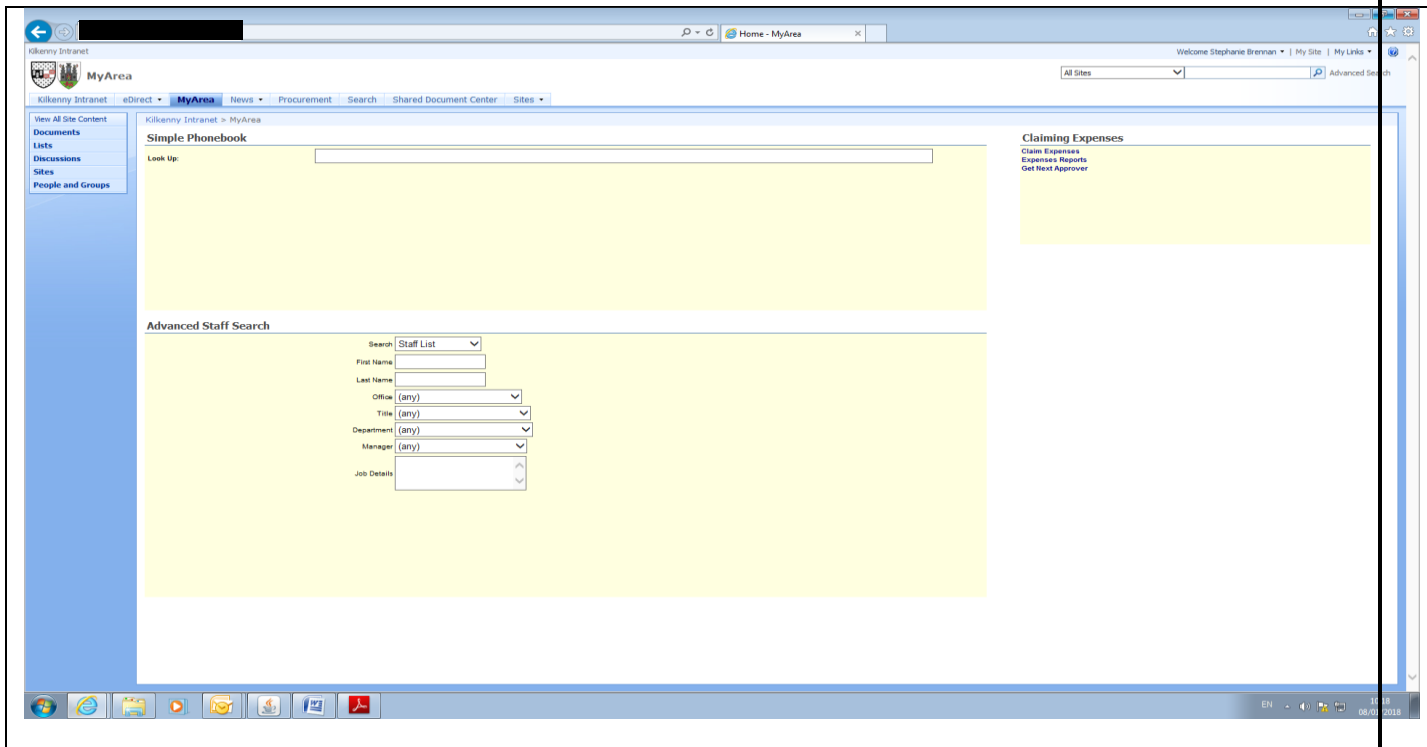
Claims for travel and subsistence expenses, undertaken throughout Ireland, must be made online through the “My Area Portal” on the Council’s intranet. The process is explained as follows with relevant screen shots as appropriate.

Firstly, launch Internet Explorer Browser.Ink. Click on Internet explorer icon on your desktop. The following screen will open.



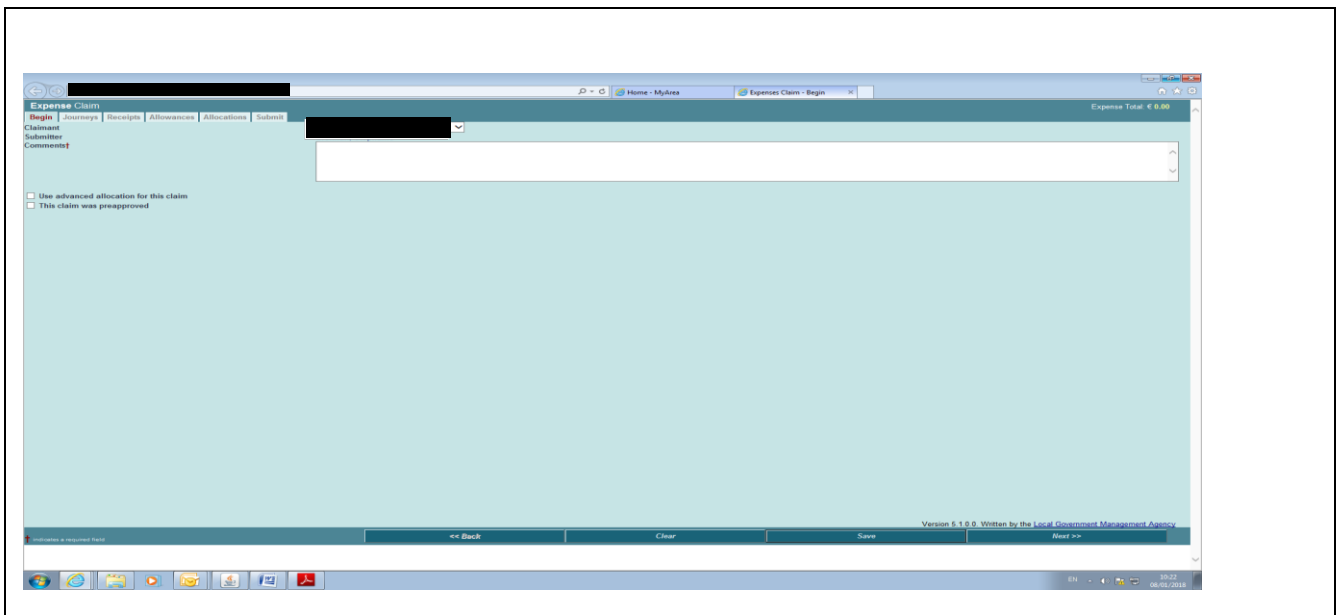
This is Kilkenny County Council’s Intranet Home Page. Click on “my area” - this is the third option from the left at the top of the screen.

On the following screen, click on “claim expenses” - this is the first option on the right under “claiming expenses”.



You are now able to begin imputing your travel expenses claim. Some sections may not apply to a particular claim, therefore you will not need to use these screens. You can simply bypass these screens and click on the sections that are relevant to you. Expenses Claim is broken down into sections 1-5;

Section 1 - Basic Details



The “claimant name” should be your own. In “**description**”, enter a general description of your claim e.g. “travel for Sept., 2017”.

Section 2 – Travel Details

The screenshot shows a web browser window with the URL <http://kk-genapps/aintranet/ClaimingExpenses/JourneysTab.aspx>. The page title is "Journey Details". The form includes the following elements:

- Navigation:** Back, Home - MyArea, Expenses Claim - Journey D...
- Form Type:** Preset Journey, Custom Journey (AA Route Planned)
- Training Related:**
- Starts:** 7 January 2018 at 09:00
- Ends:** 7 January 2018 at 12:00
- From:** Ballymaget
- To:** Castlesomer
- Claim Travel:** Car (Rate Used: 1001 - 9999, 0.4479, Kilometers before this journey: 0)
- Claim Subsistence:** Rate table:

Subsistence Rate - A	Overnight	10 hrs	5 hrs
Claim	0	0	0
Deduct	0	0	0

Subsistence Total €0.00
- Additional Details:** Document: [Browse]
- Summary:** Kilometers Total €0.00, Journey Total €0.00
- Buttons:** Add To Claim, Cancel

Each journey travelled must be entered separately for the monthly claim and a mileage amount together with a brief description of duties must be entered. You can enter as many journeys as required at this stage. You need to enter a separate journey for each days travel.

There are two different journey types either “**preset**” or “**custom**”. In most cases you must click on custom and type in your destinations. You must then enter the mileage. It will not be calculated automatically as it would using a custom journey. You can click the return button to claim the return miles. You also have the option of removing journeys by clicking “**remove journey**” icon. Subsistence Rate will appear automatically once you tick the “**claim subsistence**”. You must enter the dates and times relevant for each journey and the amount due is calculated automatically.

Section 3 – Receipts

Receipt Details

Expense Total: € 8.96

Date: 7 January 2018

Type: Bus

Amount: € 0.00

Document: Browse...

Training Related

Additional Details

Indicates a required field

Add To Claim Cancel

Use this section to claim receipts. Click on the drop down arrow to choose from receipt types. Type in your description. You can by-pass any of these sections if they do not apply to you, simply click on the sections that are relevant. Click “next” when you have entered all your claim details to proceed further with your claim.

Section 4 – Job Codes

Expense Claim

Expense Total: € 8.96

Begin Journeys Receipts Allowances Allocations Submit

Job Code	Description	Amount	Action
TRAV AND INCIDENTAL EXP - FINANCE	NO OPERATION	€8.96 (100%)	Edit Remove

Allocated: € 8.96

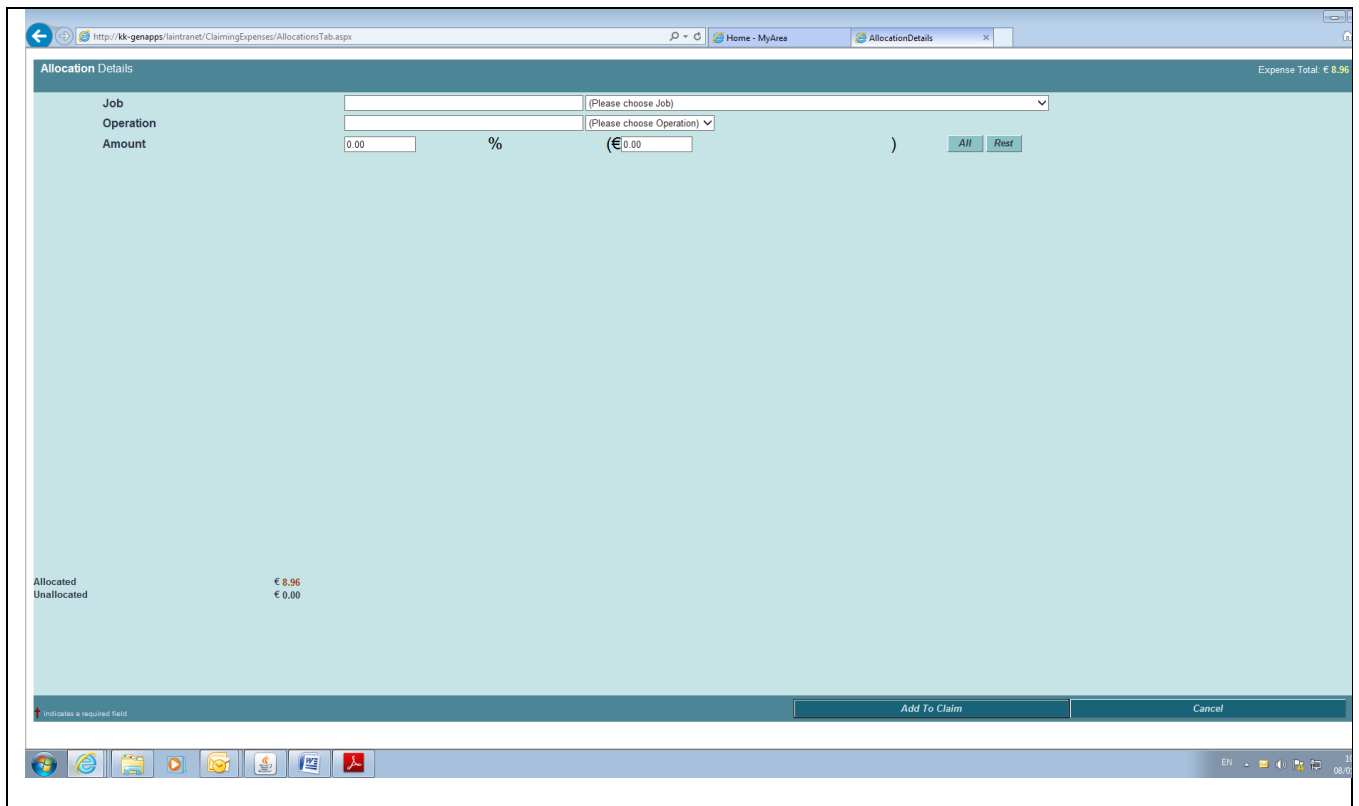
Unallocated: € 0.00

Add allocation Re-Distribute

Indicates a required field

<< Back Clear Save Next >>

The allocation of expenses by default is predefined to preset Job Codes. However should you need to add a Job Code then click the “add allocation” box in order to assign the different amounts to the correct job codes.



The allocation screen will open up as above. You must choose your job code from the drop down list beside “**job code**”.

NB : You must ensure to select the appropriate sub-analysis category to ensure the amount is allocated correctly.

When entering the amount, you can either enter a monetary amount, a percentage of your total claim or the total amount of your claim. If your expenses claim needs to be broken down into a number of different codes, you will need to enter numerous allocations. When you have allocated the total expenses claim (you will see the total figure in the allocated box at the top of the allocations screen), you must click on the “**add to claim**” icon – then click “**next**”

Section 5 – Summary of Expenses Claim

Expense Claim

Begin | Journeys | Receipts | Allowances | Allocations | **Submit**

Expense Viewer

Expense Details

Expense Claim Date: 08 January, 2018
 Submitted By: ██████████
 Total Amount Claimed: €8.96
 Expense Incurred On: 07 January, 2018
 Details: DDSFA
 Pre-Approval: (None)
 Status: **Not Submitted**
 Dept when claimed: HR/Payroll Superannuation Project
 Expense Exported On: (No Export Date)

Cost Breakdown

Kilometers Claim

Date	From	To	KM	Car	Rate	Total
07 January, 2018	Ballyragget	Castlecomer	20(custom)	1501 - 9999	0.4479	€8.96

WARNING: There is no insurance certificate registered for this journey.

Allocation Details

Job	Operation	Product	Expense Account	Sub Analysis	Amount
TRAV AND INCIDENTAL EXP - FINANCE	NO OPERATION	T.n.S. (EXP016)	EXP016	(MILEAGE)	€8.96 (100%)

Kilometers: 8.96 (20 KM)
 Allowances: 0.00
 Subsistence: 0.00
 Receipts: 0.00

Expense Total: **8.96**

By Submitting this Expense, I undertake that
 - I hold a Valid insurance Certificate, which indemnifies the Council
 - I hold a Valid Full Driving Licence
 - The Vehicle for which I am claiming travel expenses is Currently Taxed

[Submit This](#)

Indicates a required field. << Back Clear Save Next >>

A summary of your expenses claim will be shown as above. You must ensure at this stage that the amounts to be claimed are correct. Check that the total amount is correct and that the description entered accurately explains your travel claim. You must check that your expenses are correctly allocated to the correct job codes and that all amounts are accurate at this stage. If you are happy that your claim is accurate you can proceed to claim the expense by clicking the **“submit this expense”** button.

If there are any changes you need to make, you can click on the **“back”** button and go back to make the relevant changes. You will note that at this point the status of your claim is **“not submitted”**.

View Expense

Expense Details

Expense ID: 23126
 Expense Claim Date: 08 January, 2018
 Submitted By: ██████████
 Total Amount Claimed: €8.96
 Expense Incurred On: 07 January, 2018
 Details: DDSFA
 Pre-Approval: (None)
 Status: **In Progress**
 Dept when claimed: HR/Payroll Superannuation Project
 Expense Exported On: (No Export Date)

Approvals

Claimant Manager: **Waiting**

Cost Breakdown

Kilometers Claim

Date	From	To	KM	Car	Rate	Total
07 January, 2018	Ballyragget	Castlecomer	20(custom)	1501 - 9999	0.4479	€8.96

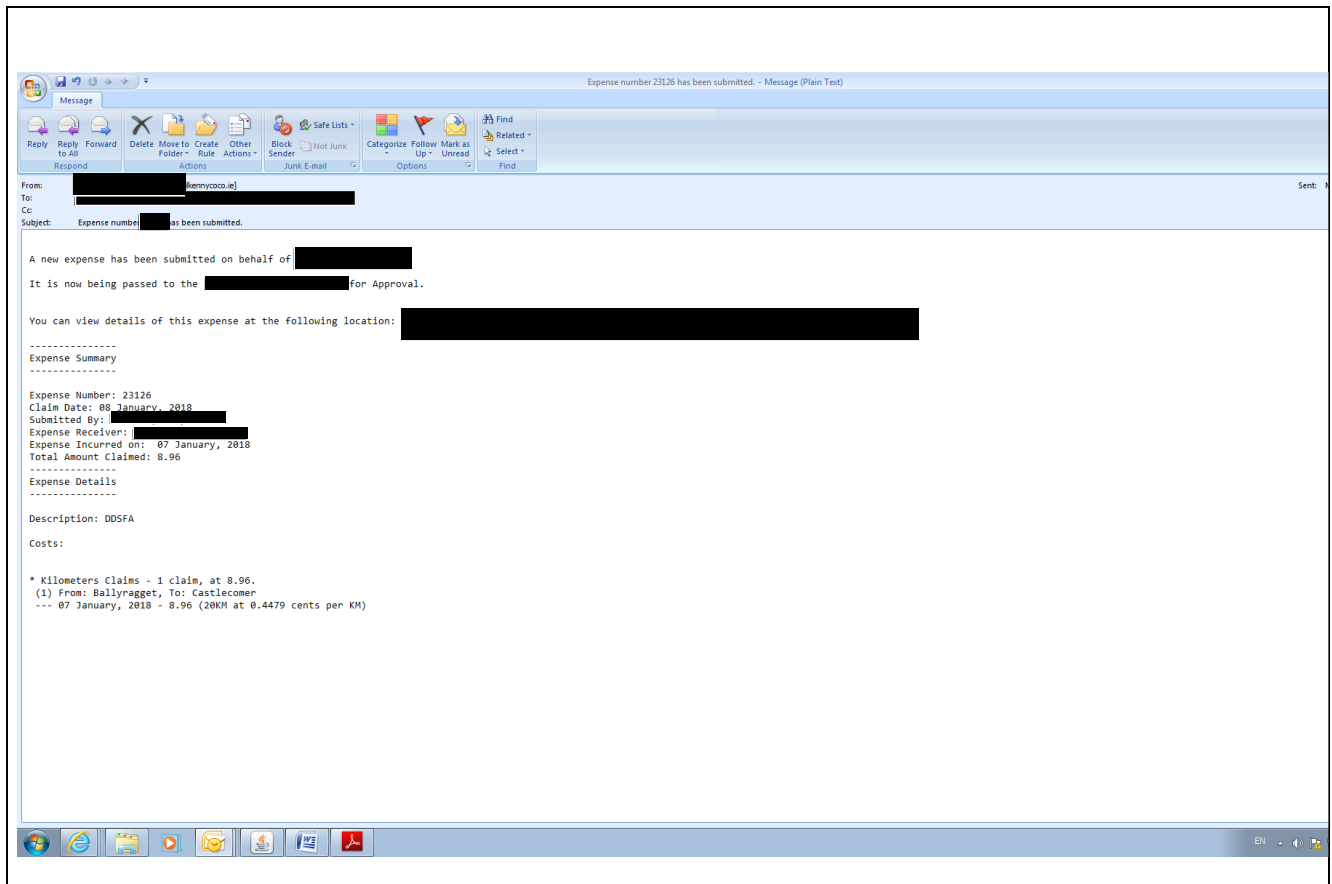
WARNING: There is no insurance certificate registered for this journey.

Allocation Details

Job	Operation	Product	Expense Account	Sub Analysis	Amount
TRAV AND INCIDENTAL EXP - FINANCE	NO OPERATION	T.n.S. (EXP016)	EXP016	(MILEAGE)	€8.96 (100%)

[New Expense](#) [Print](#)

The screen above appears when you have claimed your expense. You will note that the status of your claim has now changed to **“in progress”**. Your line manager has now been sent an e-mail to let him know that an expense claim is due for approval. The expense is now waiting for his approval. You will also be automatically sent a mail informing you that the expense has been submitted and again gives you the details of your claim. (see below)



When your line manager has approved your expenses claim, you will again receive an e-mail telling you that your claim is ready for payment. Finance Section will then export the travel expenses into the Agresso system and payment will be made to you through your bank account. You will note also that the intranet address is given on the e-mail to show you where to view your claim on the system.

PART 2 – INTERNATIONAL TRAVEL

10.0 Procurement of travel and accommodation

Procurement of travel and accommodation should be carried out at all times in accordance with the Council's procurement policy and procedures.

10.1 Approval Process

International travel must be approved by the Director of Service. Where travel is being undertaken by Director of Service, approval of the Chief Executive is required. Such approvals should be documented in advance of any travel. It is the responsibility of the Approvers to ensure that only essential travel is undertaken and that the number travelling is kept to a minimum consistent with the business of the Council

10.2 Subsistence Entitlements

Current rates for subsistence when travelling to countries outside Ireland are covered by Circular 01/2010 and are available from Finance Department. Each country has an individual overnight, conference, 10 hour and 5 hour subsistence rate. The subsistence allowance rate appropriate to any twenty four hours is the overnight rate appropriate to the place where the night is spent. Subsistence is not payable where the cost was not incurred or where the accommodation and/or meals are provided free of charge.

If a conference/event is booked outside the State and flights are paid for, but hotel accommodation and meals are not included / paid for in advance, staff should claim the overnight rate for that Country.

If a conference/event is booked outside the State and hotel and flights are included / paid for in advance but meals are not paid for, staff should claim the appropriate conference rate.

If a conference/event is booked outside the State and the hotel, all meals and flights are included in the Conference fee or are paid for in advance, staff are not entitled to any subsistence payment.

Summary of claim entitlements

Items covered by Conference fee or paid for in advance	Subsistence claimable
<ul style="list-style-type: none"> ➤ Flight only 	<p>"Overnight Rate"</p> <p>(Covers the cost of hotel and 3 meals.)*</p>
<ul style="list-style-type: none"> ➤ Flight ➤ Hotel accommodation 	<p>"Conference Rate"</p> <p>(Covers the cost of 3 meals)*</p>
<ul style="list-style-type: none"> ➤ Flights ➤ Hotel accommodation ➤ All meals 	<p>No subsistence claimable in this case.</p>
<ul style="list-style-type: none"> • If 1 meal (lunch or dinner) is provided free at Conference please deduct a 5 hour sub from the claim. • If 2 meals (lunch and dinner) are provided free at Conference please deduct a10 hour sub from the claim. 	

10.3 Other claimable expenses

One or two, 5 hour or 10 hour allowances, as applicable, may be claimed in relation to the time spent traveling to and from the conference venue. Taxi allowances can be claimed, only if absolutely necessary to access the event (i.e. if public transport is not available or is not cost effective). Any other "out of pocket" expenses may be paid at the discretion of the relevant Director of Services provided original receipts are available

10.4 Claiming Travel/Subsistence

Claims should be submitted as soon as possible after the date of the Travel or of incurring the expenditure and, at a minimum, within the following calendar of incurring the expenditure. Claims should be supported by documentation confirming the purpose of the travel (e.g. conference programmes, delegate lists, agendas, itineraries etc.

10.5 Method of Payment

Payment of International Travel Claims is made through Accounts Payable on a weekly basis (payment credited to bank account on Friday of each week).

Appendix 1

Declaration for Use of own motor vehicle

Those who need to use their own motor vehicle while on official Council business must sign the following declaration

DECLARATION:

I hereby acknowledge that the official permission granted to me to use my private motor vehicle on official business is subject, while the vehicle is so used, to any relevant regulations made from time to time and, in particular, to the condition that the premiums in respect of the insurance of my motor vehicle will be regularly paid by me to a vehicle insurer for purposes of the Road Traffic Acts.

I am aware that the Council does not regard itself as liable for any loss or damage of any description resulting from the use of the vehicle on official business, whether the risk is or is not covered by my policy of insurance.

I further confirm that I am not prohibited from driving due to any legal constraints imposed by the judicial system

Vehicle Registration _____	Current	Insurer

Signature: _____	Date: _____
Name Printed: _____	Department: _____

This form should be attached to the Travel Approval Form and submitted to Finance Department.

Appendix 2

Travel Approval Form

To be completed by Applicant

Name _____ Department _____	
Headquarters _____ Grade/Position _____	
Car Registration _____	Make/Model _____ Engine Size _____
Tax Cert to _____	NCT to _____ Insured to _____
Name of Insurer _____	
Is KCC indemnified on Policy _____ Estimated annual Km _____ KM	
Reason for request for travel approval: _____ _____	
I have read and understand the Council's policy and procedures in relation to travel expenses and undertake to abide by them.	
Signed _____ Print Name _____ Date _____	

To be completed by Approver (Director of Service)

I am satisfied that _____ should be authorised for travel with effect from _____ . The estimated annual KM approved is _____ KM.	
Additional observations (if applicable) _____ _____	
Signed _____ Date _____	
Director of Services	

