

MANAGERS' CHECKING PROCESS - MyView

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

The [current mileage and subsistence rates](#) can be found within the [Travel and Subsistence Toolkit](#) within eric, however, these change periodically and you should ensure you are referring to the current rates.

A [mileage ready reckoner](#) for miles between towns and cities can be found within the Travel & Subsistence Toolkit within eric. This will assist you with checking that mileage claimed is reasonable.

LINE MANAGER CHECKING PROCESS

1. *Car Mileage*

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

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.

Use the [Mileage Ready Reckoner](#) to check that the mileage claimed is reasonable. Check the mileage for journeys for accuracy of miles and 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 claimants journey, and,
- The miles if the journey had started and finished at the claimants 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 any mileage claimed from home to base and/or base to home is identified as taxable.

2. VAT Receipts

In order for the Council to comply with VAT legislation, detailed VAT receipts for all expenses including any fuel purchased for mileage must be retained by the employee.

Employees must retain proof of all expenditure and VAT receipts for a period of 7 years as this is a requirement by Her Majesty's Revenue & Customs and claims will be audited.

Managers should ensure that employees have all relevant documentation and VAT receipts – see summary on page 4.

3. 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 Employment and Payroll Services Team (475555).

4. Public Transport

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

Check that tickets and receipts are available where necessary.

Rail Travel

Check that rail tickets are appropriate to the journey claimed and tickets and receipts are retained by employee.

Bus Travel

Check that bus tickets are appropriate to the journey claimed and tickets and receipts are retained by employee.

Air Travel

Check that air travel invoice/email confirmations are appropriate to the journey claimed and tickets and receipts are retained by employee.

Car Parking

Check that expenditure on car parking, taxis and bridge tolls are appropriate and tickets and receipts are retained by employee.

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 i.e. Ninewells Hospital and PRI

Check that in these circumstances you are satisfied that the amount claimed is reasonable.

Expenses Summary

All original receipts should be retained to support the expenses claimed. Employees must retain proof of all expenditure and VAT receipts for a period of 7 years as this is a requirement by Her Majesty's Revenue & Customs and claims will be audited.

All receipt details should be legible and provide clear details of the product purchased.

Where expenses exceed the approved subsistence rates the claim should be rejected and the employee informed of the reason for rejection, see on-line guidance.

The rates for subsistence can be found within the Travel & Subsistence Toolkit.

Visa slips cannot be counted as receipts as they do not detail the items purchased.

Receipts should be 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 it is a requirement that original receipts for all expenses claims are retained.

No expenditure on tips and gratuities, alcoholic drinks, private telephone calls, videos or newspapers will be reimbursed.

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. In this case please claim on a paper form and submit to your Head of Service for approval.

Reimbursement will be made through Payroll and under no circumstances will reimbursement be made from Petty Cash or through Purchase Ledger.

Summary

Once an employee has completed and submitted a claim the manager will receive an email alert advising a claim has been received.

Managers should check all parts of the form to ensure it is accurate, in line with procedures, in accordance with policy and that the employee has the necessary tickets / receipts and VAT receipts for fuel. In particular, Managers should ensure that claims are for previous calendar months, ie that they do not go beyond the 30th/31st of the previous month. Claims should be authorised as quickly as possible to ensure payment is processed in the current salary month.

The manager can reject a claim if not satisfied and an email will be sent to the employee confirming the claim has been rejected.

If a claim is valid and the manager authorises it, the claim will automatically be processed for payment.

Managers should audit employee claims/receipts at least once a year.

When an employee leaves Council employment, the manager must obtain all car mileage/expenses claim summary sheets and receipts for that employee prior to the date of leaving. These should be forwarded to Employment Services for retention as per Her Majesty's Revenue & Customs requirements.

When the payroll is being processed the manager's authorisation panel will be removed from screen however once the payroll process has been completed this will be reinstated to the screen.

Any questions regarding these procedures can be addressed by contacting The Employment Services Team (475555) who can provide advice.