

MILEAGE SUBSISTENCE AND FIRST AID ALLOWANCES

Mileage

Employees entitled to claim mileage allowance will fall under one of the following categories:

- Essential Car User
- Non Essential Car User

Entitlement

	1.	2.
Essential	Monthly Payment	Lower Mileage Rate
Non-Essential	No Monthly Payment	Higher Mileage Rate

Example

Mileage Rate is calculated on the cc of the car. This may be restricted by contract. Present allowances (from April 2002) are:

cc	Essential User Annual Payment	Rate payable per mile	Non Essential User up to 8,500 miles
451-999	£657 pa	28.1p per mile	35.8p per mile
1000-1199	£735 pa	31.2p per mile	39.9p per mile
1200-1450	£945 pa	38.3p per mile	49.4p per mile
Above 1450	£945 pa	38.3p per mile	49.4p per mile

N.B - You may be liable to pay tax on mileage allowance claimed. The Inland Revenue normally deduct this by varying your tax code. National Insurance is also payable on the profit element of user mileage.

With effect from April 2002 the Inland Revenue has radically amended, but simplified, their methodology for calculating the amount of taxable benefit in mileage payments.

To enable Finance staff to calculate this for you from 2003 onwards, you need to record both the mileage claimed and the mileage covered – they may sometimes differ (see samples in Appendix 3).

You must have either third party or fully comprehensive insurance and your policy must specify that your car is used for business purposes. You will be requested periodically to produce evidence of your insurance policy and MOT certificate.

What are you entitled to claim mileage for?

- a) Trips, which are deemed to be relevant to the performance of your work during normal working hours. Clarification can be sought from your line manager.
- b) You can only claim business mileage; accordingly only additional mileage incurred en-route from work or home can be claimed.
- c) Officers above spine point 28 when undertaking overtime, for which remuneration is in the form of plain time in lieu, who make an additional journey to work may also claim mileage for the journey from home to work **or** from the Borough boundary to work, depending on whichever is the lesser.

Clarification of what contributes business mileage is provided in the illustrative samples contained in Appendix 3.

Travelling Allowance

Air Travel	Economy Class	All Officers
Rail Travel	1 st Class – in excess of 25 miles	All Officers
	2 nd Class – up to 25 miles	All Officers
Sea Travel	Standard Class	All Officers

Where costs are shared (e.g. taxi fares, petrol expenses) you are entitled to claim only for your share of the total cost.

Subsistence Allowance – as of 01.04.01

(A)			London / Dublin Rate
	Bed	£73.65	£89.00
	Breakfast	£ 8.20	£ 8.20
	Lunch	£ 9.70	£ 9.70
	Tea	£ 3.05	£ 3.05
	Dinner	£15.35	£15.35

The subsistence rates present MAXIMA – i.e. claims must be based on the above rates **OR** the actual outlay incurred whichever is lesser.

General Expenses

Employees are entitled to claim for expenses incurred in the performance of their duties. Among those most commonly claimed are:

- Car parking
- Subsistence (e.g. meals)
- Travel
- Small sundry items
- Hospitality

You are advised to check with your line manager in advance regarding eligibility of expenditure items.

Receipts must always accompany any claim for recompense. Failure to keep receipts may lead to a delay or non payment of your claim.

Where meals are provided as part of the conference or course package, or are provided free by way of hospitality, no claim may be made.

How do you claim for expenses?

Under normal circumstances all expenses are paid in arrears.

For mileage and general expenses, e.g. parking an expenses claim form (see appendix 1) should be completed. All receipts should be firmly attached to it.

For expenditure incurred while attending authorised courses and conferences a conference expenses form (see appendix 2) should be completed. All receipts should be firmly attached to it.

Claim forms should be signed by yourself and authorised by your line manager and Head of Department.

What can you claim for?

Travel

In instances where employees are attending conferences and courses (normally) outside Northern Ireland, employees may claim for boat, plane, train, bus, taxi fares. Where possible, arrangements should be made in advance with official orders being raised and expenditure invoiced to Council. Please note that normal purchasing procedures should be adhered to.

You are liable to be taxed on mileage claimed outside normal working hours for “home to work” purposes. Entitlements to claim return mileage in such circumstances, is limited to the following:

Home to work or from the Borough boundary to work, whichever distance is the lesser.

- Standard mileage to be claimed for the most frequent destinations is noted at Appendix 1A.
- Illustrative examples of business mileage are given at Appendix 3.

How do you claim?

Mileage claim forms (appendix 1) are available from the Department’s support staff. Or on the Public Drive of the Councils intranet system.

When do you claim?

Normally mileage claim sheets should be completed and submitted to your line manager at the end of each month. At the latest they should be submitted to Finance Department on the 3rd working day of the next month.

Method of Payment

Payment will be made in the following way.

- | | | |
|--|---|--|
| Essential User | - | Monthly car allowance will be included within your Salary and paid by BACS to your nominated account. |
| Essential/Non Essential User Mileage entitlement | - | This will be paid by BACS to your nominated account either at the next Payments run after receipt of your form or along with your salary one month in arrears. |

Changes to mileage/allowance rates payable will be notified to you as appropriate.

If you change your car the onus is on you to notify the Finance Department of the change and the new cc of your car.

If you use a different car during any month a separate mileage claim sheet should be completed for each vehicle with the appropriate details entered on to the claim sheets.

First Aid

Designated employees who hold current recognised First Aid qualifications are entitled to an enhancement. As at 1st April 2001 this payment was £10.00 per month. This additional amount will be included within your monthly salary / wages payment.

Any changes to the amount payable will be notified to you.

STANDARD MILEAGES FOR COMMON JOURNEYS

Steeple	-	Forum	-	Steeple	3
Steeple	-	Allen Park	-	Steeple	4
Steeple	-	Crumlin	-	Steeple	18
Steeple	-	Randalstown	-	Steeple	10
Steeple	-	Toomebridge	-	Steeple	22
Steeple	-	Templepatrick	-	Steeple	10
Steeple	-	Belfast City Hall	-	Steeple	36
Steeple	-	Antrim Enterprise Agency		Steeple	4
Steeple	-	Antrim Town	-	Steeple	3
Steeple	-	Ardmore	-	Steeple	20
Steeple	-	Armagh	-	Steeple	86
Steeple	-	Arts Council of N.I.	-	Steeple	44
Steeple	-	Ballyclare	-	Steeple	22
Steeple	-	Ballyearl	-	Steeple	27
Steeple	-	Ballymena Council Offices		Steeple	24
Steeple	-	Ballymena Enterprise Agency		Steeple	45
Steeple	-	Ballymoney	-	Steeple	62
Steeple	-	Banbridge	-	Steeple	70
Steeple	-	Bangor Castle	-	Steeple	60
Steeple	-	Belfast (centre)	-	Steeple	39
Steeple	-	Belfast International Airport		Steeple	12
Steeple	-	Bushmills	-	Steeple	80
Steeple	-	Carrickfergus	-	Steeple	45

Steeple	-	Castlereagh Borough Council	Steeple	50
Steeple	-	Chimney Corner Inn	Steeple	22
Steeple	-	Coleraine	Steeple	81
Steeple	-	Cookstown	Steeple	59
Steeple	-	Corrs Corner	Steeple	24
Steeple	-	Craigavon Civic Centre	Steeple	62
Steeple	-	Cranfield	Steeple	21
Steeple	-	Crumlin	Steeple	21
Steeple	-	Derry	Steeple	112
Steeple	-	Downpatrick	Steeple	88
Steeple	-	Dunadry Hotel	Steeple	8
Steeple	-	Duncrue	Steeple	35
Steeple	-	Dungannon council Offices	Steeple	90
Steeple	-	Enniskillen	Steeple	174
Steeple	-	Galgorm Manor	Steeple	26
Steeple	-	Greenmount	Steeple	6
Steeple	-	Hillsborough	Steeple	58
Steeple	-	Hilton	Steeple	12
Steeple	-	Kilkeel	Steeple	148
Steeple	-	Kings Hall	Steeple	43
Steeple	-	Larne	Steeple	46
Steeple	-	Limavady	Steeple	90
Steeple	-	Lisburn (centre)	Steeple	36

Steeple	-	Local Government Staff Commission	-	Steeple	36
Steeple	-	Lough Neagh Discovery Centre	-	Steeple	57
Steeple	-	Lough Shore	-	Steeple	5
Steeple	-	Magherafelt	-	Steeple	38
Steeple	-	Mallusk	-	Steeple	24
Steeple	-	Muckamore Community Centre	Steeple		6
Steeple	-	Newcastle	-	Steeple	104
Steeple	-	Newry	-	Steeple	92
Steeple	-	Northern Ireland Tourist Board	-	Steeple	39
Steeple	-	Nutts Corner M.S.C.	-	Steeple	20
Steeple	-	Odyssey	-	Steeple	36
Steeple	-	Omagh	-	Steeple	144
Steeple	-	Ordnance Survey	-	Steeple	44
Steeple	-	Parkgate	-	Steeple	13
Steeple	-	Peoples' Park	-	Steeple	28
Steeple	-	Pogues Entry	-	Steeple	3
Steeple	-	Portadown Town Hall	-	Steeple	69
Steeple	-	Portrush	-	Steeple	80
Steeple	-	Randalstown	-	Steeple	12
Steeple	-	Rathenraw	-	Steeple	4
Steeple	-	Six Mile Leisure Centre	-	Steeple	22
Steeple	-	Sports Council for N.I.	-	Steeple	46
Steeple	-	Stiles Community Centre	Steeple		2
Steeple	-	Stormont	-	Steeple	44

Steeple	-	Strabane	-	Steeple	121
Steeple	-	Taggarts	-	Steeple	46
Steeple	-	Technology Park	-	Steeple	4
Steeple	-	Toome	-	Steeple	23
Steeple	-	Tyrone Crystal	-	Steeple	94
Steeple	-	Ulster Folk & Transport Museum	-	Steeple	51
Steeple	-	University of Ulster	-	Steeple	37
Steeple	-	Valley Leisure Centre	-	Steeple	28
Steeple	-	Valuations & Lands Agency	-	Steeple	34
Steeple	-	Waterfront Hall	-	Steeple	37
Steeple	-	Youth Service, Antrim	-	Steeple	2

**ANTRIM BOROUGH COUNCIL
CONFERENCE EXPENSES CLAIM FORM
(To be completed by Councillors / Officers)**

Conference Title: _____
 Venue: _____
 Duration of Conference: _____
 Name of Claimant: _____ Post Title: _____
 Department: _____
 Departure details: Day: _____ Time: _____
 Return details: Day: _____ Time: _____

SECTION A Subsistence – Please tick the appropriate boxes.

		Paid by Myself	Included in Conference Fee	Paid by Council	Free of Charge (hospitality etc.)
	Accommodation / Hotel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Day 1	Breakfast	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Lunch	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Tea	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Dinner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Day 2	Breakfast	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Lunch	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Tea	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Dinner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Day 3	Breakfast	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Lunch	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Tea	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Dinner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Day 4	Breakfast	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Lunch	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Tea	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Dinner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Day 5	Breakfast	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Lunch	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Tea	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Dinner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

POLICIES AND PROCEDURES
ALLOWANCES
Expenses

(A) Subsistence – Please ensure that your have completed Section A above and attach all receipts, invoices etc.

	£*
Sub Total (A)	

Please note that items asterisked * will be entered by Finance Staff.

(B) Travelling Expenses – Please attach receipts, ticket counterfoils etc.

Transport – Air: Sea: Train: Taxi	Date	Details of Journey	Cost £
Sub Total (B)			

(C) Mileage

Date	Details of Journey	c.c. of Car	Mileage	Rate (p) *	Allowance £*

Please not that items asterisked * will be entered by Finance Staff

(D) Other Expenses

Date	Details of Expenditure	Cost £
Sub Total (D)		

I certify that the details given above are to the best of my knowledge correct and that the expenses have been properly incurred and I hereby claim the amount show. I further certify that I have not and will not claim expenses from any other sources in respect of this conference.

Signed: _____

Date: _____

EXAMPLES OF BUSINESS MILEAGE

The illustrative examples relate to an officer living in Belfast and based at the Steeple

Example 1

An officer based in the Antrim Forum attends a meeting at the Steeple and subsequently returns to the Forum.

This is the most straightforward scenario. Clearly the entire return journey (3 miles) constitutes business mileage and should be claimed in full.

Example 2

The Officer leaves home and drives directly to a meeting in Ballymena. The business mileage is Steeple to Ballymena (return) **not Belfast to Ballymena return.**

The mileage from Belfast to Antrim constitutes the normal “home to work” journey and should not be claimed. Nonetheless, both the claimable business mileage and the total mileage covered need to be shown on the claims form since the Inland Revenue allows the latter to be taken into account in the calculation of taxable benefit.

Example 3

The Officer leaves home and drives to a meeting at Dunadry – i.e. en route to Antrim. The meeting lasts all day and the Officer returns home thereafter.

It is possible to argue that no business mileage is claimable, since the mileage incurred is less than the normal daily “home to office” return journey. Nonetheless Council operates a system applied in the majority of organisations – namely that a claim based on the lesser of 2 journeys be allowed; the two journeys being:

- (i) Steeple to Dunadry return;
- (ii) Home to Dunadry return.

Example 4

The Officer drives directly from home to a seminar in Bangor and returns home at 5.00 p.m. on conclusion of the seminar. In this instance the journey is undertaken to a destination in the opposite direction to Antrim.

In common with most organisations Council applies the principle of paying mileage based on the lesser or two journeys, namely:

- (i) Home to Bangor return;
- (ii) Antrim to Bangor return.

Thus in this scenario the entire mileage actually incurred (home to Bangor return) is allowed.

Example 5

The Officer goes home at 5.00 p.m. but returns to attend a meeting at Clotworthy at 8.00 p.m., i.e. outside normal working hours.

The above scenario was addressed by the Council's Joint consultative Committee in conjunction with the arrangements for remuneration of overtime working. The procedures are as follows:-

- (i) Where the employee is paid overtime for the additional work outside normal working hours (i.e. employees at point 28 or below), the mileage incurred is normal "home to work" mileage and hence is not allowable.
- (ii) Where the additional hours are remunerated by paying time in lieu (i.e. employees above point 28), Council will pay mileage based on the return journey from home to Clotworthy **OR** from the Borough Boundary to Clotworthy whichever distance is the **lesser**. The mileage payment in these circumstances is taxable.
- (iii) Where the additional hours are remunerated neither by overtime nor by time in lieu, the entire mileage is allowable, but will be subject to tax as a "home to work" journey.

Example 6

In the morning the officer drives from home to a meeting at Craigavon. At lunchtime he drives from Craigavon to Steeple, works in his office to 5pm, and then drives home to Belfast.

The business mileage is calculated by subtracting the normal home to office mileage (return) from the total mileage actually covered.

Total mileage covered	87
Less normal home to work mileage (return)	<u>46</u>
Business mileage claimed	<u>41</u>