

**COUNCIL FOR CATHOLIC MAINTAINED  
SCHOOLS**



**Protocol for the Payment of Travel  
& Subsistence Allowances**

November 2003

# **COUNCIL FOR CATHOLIC MAINTAINED SCHOOLS**

## **LOCAL GOVERNMENT – TRAVELLING & SUBSISTENCE ALLOWANCES**

### **Revised Travelling & Subsistence Allowances & Rules From April 2003**

#### **1.0 INTRODUCTION**

The Department of the Environment (DOE) has concluded a review of travelling and subsistence allowances for Local Government. Under this review the most significant change is that of Time and Manner of Submission of Claims. The Council wishes to provide a protocol to encompass previous guidance in respect of Travelling & Subsistence Allowances and the Councillors (Travelling and Subsistence Allowances) (Amendment) Regulations (NI) 2003.

#### **2.0 Rules with respect to payment of travelling and subsistence allowances**

2.1 Regulation 4 of Councillors (Travelling and Subsistence Allowances) (Amendment) Regulations (NI) 2003 requires that all claims for reimbursement of incidental expenses should be accompanied by official receipts. Staff should be informed that in normal circumstances reimbursement of expense will only occur if official receipts detailing expenditure are submitted, any credit card receipts must show expenditure detail.

2.2 Claimants must make the declaration that:

- (a) he/she has not and will not make any claim for allowances from any other body in respect of the approved duty to which the claim refers;
- (b) the amounts claimed are strictly in accordance with the regulations;
- (c) he/she actually paid for any fares or other expenditure claimed; and
- (d) he/she has necessarily incurred expenditure on travelling for the purpose of enabling performance of the approved duty.
- (e) travel allowances shall be paid only where the mileage claimed has been authorised by the claimant's senior officer.
- (f) officers shall have included and maintained in their policy of insurance a clause indemnifying the Council against all third party claims (including those concerning passengers) arising out of use of the vehicle on official business.

- (g) officers shall calculate their mileage claims in accordance with the example set out at Appendix 3.
- 2.3 Regulation 4 of Councillors (Travelling and Subsistence Allowances) (Amendment) Regulations (NI) 2003 requires that no claim should be submitted more than 3 months after the date on which the expenditure was incurred.
- 2.4 Current rates of Travelling Allowances are attached in Appendix 1.
- 2.5 Subsistence allowances will be payable to officers who are prevented by their official duties from taking a meal at their home, administrative centre or establishment where they normally take their meals and thereby incur additional expenditure. These payments will be subject to the following conditions:
- (a) Officers should attach the appropriate receipts to claims for subsistence.
  - (b) All subsistence claims should be authorized by the claimant's senior officer.
  - (c) An officer working away from base (ie their home, administrative centre or establishment where they normally take their meals) for a period of time which includes lunch time is eligible for subsistence up to the maximum of the current NJC lunchtime allowance.
  - (d) An officer working away from base after normal working hours is eligible for subsistence up to the maximum current NJC tea allowance.
  - (e) An officer working away from base after normal working hours where the work continues until after 8.30pm is eligible for subsistence up to the maximum current NJC evening meal allowance.
  - (f) Tea and evening meal allowance will not be paid in respect of the same evening's work except on Saturdays or Sundays.

Current rates of Subsistence Allowances are attached in Appendix 2.

A detailed copy of the updated Guidance Notes on Travelling and Subsistence Allowances and Councillors (Travelling and Subsistence Allowances) (Amendment) Regulations (NI) 2003 maybe obtained from the Finance & Procurement Officer, Corporate Services, CCMS, 160 High Street, Holywood, Co Down, BT18 9HT.

## APPENDIX 1

### MAXIMUM RATES OF TRAVELLING ALLOWANCES FROM 1 APRIL 2003

1. The maximum rates of travelling allowance for travel in the circumstances specified in paragraph 6(2) of Schedule 1 to the Local Government (Travelling and Subsistence Allowances to Councillors) (No 2) Regulations (Northern Ireland) 1973 shall be the rates in Column 2 of the following table in respect of the type of vehicle of the cc cylinder capacity indicated in Column 1.

TYPE OF VEHICLE		RATES
COLUMN 1		COLUMN 2
(i)	A pedal cycle.	<b>6.7p per mile</b>
(ii)	A solo motor cycle of cylinder capacity not exceeding 149cc.	<b>8.8p per mile</b>
(iii)	A solo motor cycle of cylinder capacity exceeding 149cc but not exceeding 499cc.	<b>12.7 per mile</b>
(iv)	A solo motor cycle exceeding 499cc cylinder capacity or a motor cycle with a side car.	<b>17.0 per mile</b>
(v)	A motor car or a tri-car of cylinder capacity not exceeding 450cc.	<b>17.0p per mile</b>
(vi)	A motor car or tri-car of cylinder capacity exceeding 450cc but not exceeding 999cc.	<b>36.4p per mile</b> <b>10.6p per mile*</b>
(vii)	A motor car or tri-car of cylinder capacity exceeding 999cc but not exceeding 1,199cc.	<b>40.2p per mile</b> <b>11.3p per mile*</b>
(viii)	A motor car or tri-car of cylinder capacity exceeding 1,199cc.	<b>49.9p per mile</b> <b>12.8p per mile*</b>

\* National Joint Council for Local Government Services - Casual Users rates after 8,500 miles.

2. The additional rates by which the rates per mile for travel by a councillor's private motor vehicle may be increased under paragraph 6(3)(a) of Schedule 1 to the Local Government (Travelling and Subsistence Allowance to Councillors) (No 2) Regulations (Northern Ireland) 1973 shall be not more than 3p per mile for the first passenger and 2p per mile for the second and subsequent passengers where the motor vehicle is being used in the circumstances specified in paragraph 6(2) of Schedule 1 of the above mentioned regulations.

3. In the case of an absence overnight from the usual place of residence, the total travelling allowance may be increased under paragraph 6(3)(c) of Schedule 1 to the Local Government (Travelling and Subsistence Allowance to Councillors) (No 2) Regulations (Northern Ireland) 1973, by any reasonable cost incurred for the overnight garaging of a motor vehicle, where the motor vehicle is being used in circumstances specified in paragraph 6(2) of Schedule 1 to the above-mentioned regulations.

## APPENDIX 2

### MAXIMUM RATES OF SUBSISTENCE ALLOWANCES FROM 1 APRIL 2003

1. The maximum rates of day and overnight allowances in the circumstances specified in paragraphs 2(1) and 7(1) of Schedule 2 to the Local Government (Travelling and Subsistence Allowances to Councillors) (No 2) Regulations (Northern Ireland) 1973 as amended, shall be the rates in Columns 2 and 3 of the following table in respect of the period/meal in Column 1.

PERIOD/MEAL		RATES	
COLUMN 1		COLUMN 2	COLUMN 3
i	An absence involving an overnight stay only, from the usual place of abode.	British Isles £  79.05	London* £  95.50
ii	Conditions for <b>BREAKFAST ALLOWANCE</b> : more than 4 hours away from the normal place of residence or, where the district council permits, a lesser period, before 11am.	9.00	9.00
iii	Conditions for <b>LUNCH ALLOWANCE</b> : more than 4 hours away from the normal place of residence or, where the district council permits, a lesser period, including the period between 12 noon and 2pm.	10.60	10.60
iv.	Conditions for <b>TEA ALLOWANCE</b> : more than 4 hours away from the normal place of residence or, where the district council permits, a lesser period, including the period between 3pm and 6pm.	3.70	3.70
v.	Conditions for <b>EVENING MEAL ALLOWANCE</b> : more than 4 hours away from the normal place of residence or, where the district council permits, a lesser period, ending after 7pm.	16.45	16.45
vi.	Sub-total Meals	39.75	39.75
vii.	Total Maximum Rates (absence of 24 hours)	118.80	135.25

\* London or any other place in the British Isles approved by the Department.

2. The total maximum rates determined above shall be reduced by the appropriate amount in respect of any meal allowance, for an absence overnight of a period less than twenty-four hours.
3. The rates determined above shall be reduced by the appropriate amount in respect of any meal provided free of charge by a district council or other body in respect of the meal or the period to which the allowance relates.
4. Where main meals (ie, breakfast, lunch or evening meal) are taken on trains during a period for which there is a day subsistence allowance, the **reasonable** cost of meals (including VAT), may be reimbursed in full over the periods specified below. In such circumstances, reimbursement for the reasonable cost of the meal would replace the day subsistence allowance for the appropriate meal period. There is no allowance equivalent to the tea allowance specified at 1 (iv). The limitations on reimbursement are:
  - i. for breakfast, an absence of more than 4 hours, or where the district council permits, a lesser period, before 11am;
  - ii. for lunch, an absence of more than 4 hours, or where the district council permits, a lesser period, including the period between 12 noon and 2pm;
  - iii. for evening meal, an absence of more than 4 hours, or where the district council permits, a lesser period, ending after 7pm.

**Calculation of business miles.**

Officers are not entitled to claim home to office mileage allowance.

When calculating the number of business miles to be claimed an officer should ascertain which is the shortest journey.

Some examples are outlined below for clarification:-

**Example One**

Officer lives in Belfast  
Officer's base is Holywood  
Officer is travelling from base to Omagh and back to base.  
Officer claims Holywood - Omagh - Holywood

**Example Two**

Officer lives in Belfast  
Officer's base is Holywood  
Officer is travelling from home to Newry on business and then back to Holywood base.  
Officer claims Belfast - Newry - Belfast  
(Belfast - Holywood is home to office travel)

**Example Three**

Officer lives in Belfast  
Officer's base is Holywood  
Officer is travelling from home to Bangor and back to home again.  
Officer claims Holywood - Bangor - Holywood

**Example Four**

Officer lives in Belfast  
Officer's base is Holywood  
Officer is travelling from home to Derry and back to home again.  
Officer claims Belfast - Derry - Belfast

In all instances it is the shorter distance that is claimed and **home to office mileage must be excluded.**

Attached is a mileage chart for use by officer's when completing travel claims