

Northern Ireland Civil Service (NICS) Travel and Subsistence Policy

Frequently Asked Questions

Index

Background

- [1. What does the NICS Travel and Subsistence \(T&S\) Policy cover?](#)
- [2. What changes have been made to the T&S policy?](#)
- [3. When does the revised T&S policy come into effect?](#)
- [4. Where can I go for advice and guidance on the T&S policy?](#)
- [5. What is the Guiding Principle in the T&S policy?](#)
- [6. What is meant by “efficient and economic travel” and do I need to consider environmental or sustainability issues?](#)

Claims for Travel and Subsistence Allowances (Chapter 9.01, Section 3)

- [7. How do I claim travel and subsistence?](#)
- [8. What form\(s\) do I use to claim T&S allowances?](#)
- [9. When should I submit claims for travel and subsistence?](#)
- [10. Who approves my claim\(s\) for travel and subsistence?](#)
- [11. Am I entitled to claim for travel and subsistence if I have to attend an OHS appointment?](#)

12. Am I entitled to claim for travel and subsistence if I have to attend a promotion / selection board as a candidate?

13. Am I entitled to claim for travel and subsistence if I have to attend a promotion / selection board as a panel member?

14. Am I entitled to claim for travel and subsistence if I am required by management to attend a meeting while on sick absence?

15. Am I entitled to claim for travel and subsistence if I attend an appointment with the NICS Welfare Service?

16. Am I entitled to claim for travel and subsistence if I have to attend a disciplinary hearing?

17. What happens if I knowingly claim allowances I am not entitled to?

Means of Travel (Chapter 9.01, Section 4)

18. What means of travel can I use for work-related travel?

19. How do I claim for travel costs if I use public transport?

20. What do I do if I have to travel by air or sea to Great Britain?

21. What do I do if I have to use rail travel (i) within Northern Ireland or (ii) to and from the Republic of Ireland or (iii) within GB?

22. When am I allowed to book a taxi while on official business?

23. When can I book a hire car while on official business?

24. What is an “official vehicle”?

[25. Can I use a bicycle for work-related travel?](#)

[26. Can I use a public hire bicycle for work-related travel?](#)

Motor Vehicle Insurance (Chapter 9.01, Section 5)

[27. What motor vehicle insurance do I need to be able to claim for work-related mileage?](#)

[28. Do I need fully comprehensive insurance or third party fire and theft insurance cover to claim for work-related mileage?](#)

[29. Can I use a vehicle for official travel if I am insured as a named driver?](#)

Motor Mileage Allowances (Chapter 9.01, Section 6)

[30. What is motor mileage allowance and how do I claim for it?](#)

[31. Can I claim motor mileage allowance for my normal home to permanent workplace commute?](#)

[32. I normally travel to work by public transport and have a season / weekly / monthly ticket or a 60+/senior \(65+\) Smart Pass. If I have to use my vehicle for work-related travel what allowances can I claim?](#)

[33 Under what other circumstances can I claim for my home to permanent workplace commute?](#)

[34. What are the current motor mileage allowance rates?](#)

[35. Are there any plans to increase the rates of motor mileage allowances?](#)

36. When is the Standard Rate of Motor Mileage Allowance paid?

37. I travel to multiple workplaces throughout the working week, how can I keep track of all the journeys I make while also recording if they are taxable or not?

38. Am I entitled to claim for motor mileage allowance if I have to attend an OHS appointment?

39. Am I entitled to claim for motor mileage allowance if I have to attend a promotion / selection board as a candidate?

40. Am I entitled to claim for motor mileage allowance if I have to attend a promotion / selection board as a panel member?

41. Am I entitled to claim for motor mileage allowance if I am required by management to attend a meeting while on sick absence?

42. Am I entitled to claim for motor mileage allowance if I attend an appointment with the NICS Welfare Service?

43. Am I entitled to claim for motor mileage allowance if I have to attend a disciplinary hearing?

44. When should I claim the Public Transport (PTR) of mileage allowance?

45. Can I claim for passengers carried in my vehicle when I am on official duty?

46. Can I claim for equipment carried in my car on official travel?

47. Can I claim for parking fees related to work-related travel?

48. Can I claim for tolls and ferry fees incurred while travelling for work?

[49. Can I claim for motor mileage allowance for travel to and from the place of study while completing essential qualifications?](#)

[50. Can I claim for motor mileage allowance for travel in connection with the Assistance to Study scheme?](#)

Lesser Of Rule (Chapter 9.01, Section 6)

[51. What is the lesser of rule?](#)

[52. How do I calculate the lesser of mileage?](#)

[53. What is Substantial Ordinary Commuting?](#)

Excess Fares Allowances (Chapter 9.01, Section 7)

[54. Under what circumstances can I claim for excess fares allowance?](#)

[55. How do I make the initial claim for excess fares allowance?](#)

[56. Who approves my initial claim for excess fares allowance?](#)

[57. How are excess fares calculated if I use a multi journey ticket, public transport or a combination of private car and public transport on my daily commute?](#)

[58. Who calculates my initial claim for excess fares allowance?](#)

[59. Once the rate of excess fares has been calculated, how often should I submit claims for excess fares allowance?](#)

[60. How long is excess fares allowance paid for?](#)

[61. What happens if I move to another workplace within a period of entitlement to excess fares allowance?](#)

[62. In what circumstances can excess fares allowance be paid as a lump sum?](#)

[63. Can I claim excess fares allowance if I have a Senior 60+ / Senior 65+ Smart Pass?](#)

[64. How are excess fares allowance affected by sick absence?](#)

[65. How is excess fares allowance affected by annual leave?](#)

[66. How is excess fares allowance affected by maternity leave?](#)

[67. How is excess fares allowance affected by a career break?](#)

[68. How do I claim mileage when in receipt of excess fares?](#)

Travel from Home to Permanent Station (Chapter 9.01, Section 9)

[69. What travelling expenses am I entitled to claim for attendance outside normal working hours for overtime?](#)

[70. What travelling expenses am I entitled to claim for callout or when I am required to stay exceptionally late at the permanent workplace?](#)

[71. What am I entitled to claim if my journey to work is affected by serious transport disruption?](#)

Detached Duty

[72. What is detached duty?](#)

[73. What allowances can be claimed while on detached duty?](#)

[74. What happens if my period of detached duty exceeds the 30 day limit for the payment of day / night subsistence \(as defined in FAQs 112 – 123\)?](#)

[75. Do I have a second permanent workplace \(SPWP\)?](#)

[76. Is my home a permanent workplace?](#)

Travel Between Homes at the Permanent and Temporary Stations (Chapter 9.01, Section 11)

[77. What am I entitled to claim when travelling between homes at permanent and temporary stations?](#)

Subsistence Allowances (Chapter 9.01, Section 12)

Day Subsistence

[78. When can I claim for day subsistence?](#)

[79. What are the day subsistence ceiling rate limits?](#)

[80. When is day subsistence not payable?](#)

[81. Are there any plans to increase the day subsistence ceiling rates?](#)

[82. Who is responsible for determining if a day subsistence claim is valid?](#)

[83. Are receipts required for all day subsistence claims, over 5, 10 and 12 hours?](#)

[84. If no additional expense has been incurred but an officer has been out of the permanent workplace for 5, 10 or 12 hours, can they still claim for day subsistence?](#)

[85. Can I produce receipts for eatable / drinkable food-related items bought days in advance to support a claim for day subsistence?](#)

86. If a staff member fails to provide a receipt for day subsistence, do they still get reimbursed?

87. What constitutes a receipt?

88. What happens if I pay using a contactless card and a receipt is not issued?

89. If I pay using a mobile phone or other method and a receipt is not issued, how do I provide evidence of the purchase of a main meal?

90. Can non-food-items be claimed as part of day subsistence?

91. Can I still claim for day subsistence if I am out of the permanent workplace for over 5 and / or 10 hours, but I eat my own packed lunch?

92. How do non-industrial staff claim day subsistence?

93. How do industrial staff claim day subsistence?

94. For how long can I claim day subsistence?

Night Subsistence

95. What is night subsistence?

96. What are the night subsistence rates?

97. Who is responsible for determining if a night subsistence claim is valid?

98. Are receipts required for all night subsistence claims?

99. If no additional expense has been incurred but an officer has been on a work related absence of 24 hours or more, can they still claim for night subsistence?

100. Can I produce receipts for eatable / drinkable food-related items bought days in advance to support a claim for overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00?

101. If a staff member fails to provide a receipt for overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00, do they still get reimbursed?

102. What constitutes a receipt?

103. What happens if I pay using a contactless card and a receipt is not issued?

104. If I pay using a mobile phone or other method and a receipt is not issued, how do I provide evidence of the purchase of a main meal?

105. Can non-food-items be claimed as part of overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00?

106. Can I still claim for overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00 if I am out of the permanent workplace but I eat my own packed lunch?

107. How do non-industrial staff claim overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00?

108. How do industrial staff claim overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00?

109. For how long can I claim night subsistence and overnight meal allowance?

110. In what circumstances can the limits for night subsistence for accommodation be exceeded?

111. What allowances are payable in addition to night subsistence for a work related overnight absence of 24 hours?

The 30 Day Limit for Day Subsistence

112. For how many days can I claim day subsistence?

113. What constitutes a fresh start to the 30 working day period?

114. If I exhaust my entitlement to day subsistence, how do I re-qualify?

115. If I attend the same detached duty station every Monday, for how many days am I entitled to claim day subsistence?

116. If I attend one detached duty station every Monday and a different detached duty station every Wednesday, for how many days am I entitled to claim day subsistence?

The 30 Night Limit for Night Subsistence

117. For how many nights can I claim night subsistence?

118. What constitutes a fresh start to the 30 working day period?

119. If I exhaust my entitlement to night subsistence, how do I re-qualify?

120. If, for example, I attend the same detached duty station every Monday and Tuesday, for how many nights am I entitled to claim night subsistence?

121. If, for example, I attend one detached duty station every Monday and Tuesday and a different detached duty station every Wednesday and Thursday, for how many nights am I entitled to claim night subsistence?

Accommodation Allowance

[122. When can I claim for accommodation allowance?](#)

[123. What is the rate for accommodation allowance?](#)

Grossing Up

[124. If the policy says that the allowance is taxable and will be grossed up, what does this mean?](#)

[125. If the policy says that the allowance is taxable and will be grossed up, how do I claim the allowance?](#)

[126. Do I need to do any calculations before entering the amount I want to claim on the form?](#)

[127. Will this affect my taxable earnings total?](#)

[128. The policy says that some mileage is now taxable and will be grossed up. How do I claim this?](#)

Authorising Officers (Chapter 9.01, Section 3.2)

[129. What is the role of the authorising officer?](#)

[130. What grade should the authorising officer be?](#)

[131. What happens if I knowingly authorise claims where there is no entitlement?](#)

Northern Ireland Civil Service (NICS) Travel and Subsistence Policy

Frequently Asked Questions

Questions and Answers

Background

1. What does the NICS Travel and Subsistence (T&S) Policy cover?

The Travel and Subsistence policy covers payment of motor mileage allowance, subsistence and other allowances paid to meet the expense associated with work-related travel within Northern Ireland, Great Britain and the Republic of Ireland.

[<Back to Top>](#)

2. What changes have been made to the T&S policy?

A new mileage policy has been introduced which sets out how mileage entitlement should be calculated and claimed using the 'lesser of' rule. Attention must also be paid to the existing Sections in the policy on taxability of mileage claims. This change was introduced for the whole of the Northern Ireland Civil Service with effect from 1 June 2022.

Day subsistence, overnight meal allowance and overnight accommodation (London and ROI) ceiling rates were increased with effect from 1 February 2024.

[<Back to Top>](#)

3. When does the revised T&S policy come into effect?

The T&S policy has been revised to include the new subsistence rates with effect from 1 February 2024.

[<Back to Top>](#)

4. Where can I go for advice and guidance on the T&S policy?

These FAQs are designed to deal with the most common queries staff and authorising officers (See FAQs 129 to 131) might have about the policy and its use. Any other queries should be directed to TandS@finance-ni.gov.uk.

[<Back to Top>](#)

5. What is the Guiding Principle in the T&S policy?

Reimbursement is not appropriate when additional expense has not been incurred. This is in line with many of the governing principles of the Northern Ireland Civil Service, not least the NICS Code of Ethics which requires that we all “make sure that public money is used properly and efficiently.”

[<Back to Top>](#)

6. What is meant by “efficient and economic travel” and do I need to consider environmental or sustainability issues?

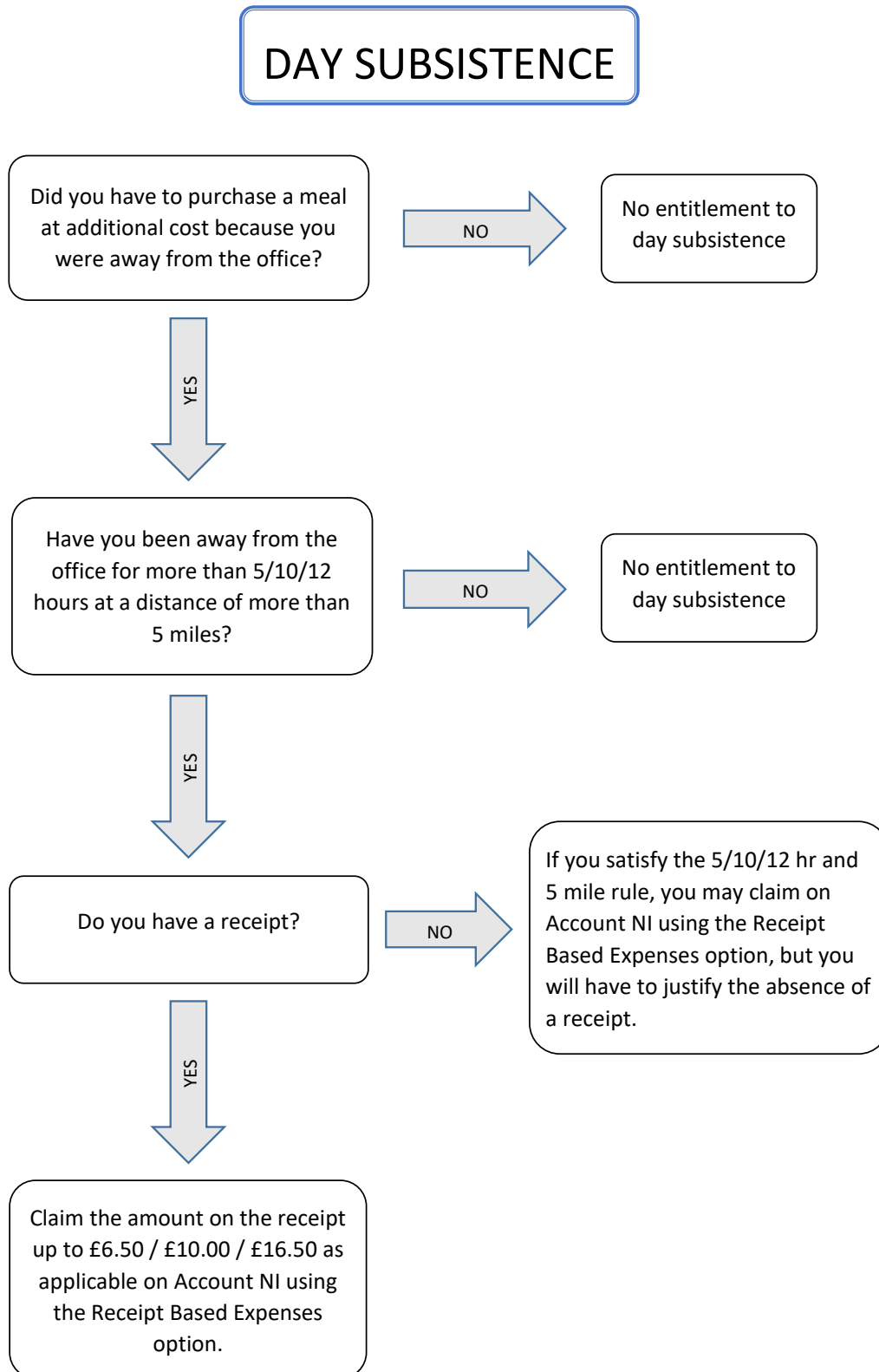
When travelling on official business, staff must make use of the most economical form of travel taking account of both the cost of travel and subsistence and the best use of official time. Staff and their managers are expected to recognise their obligations to consider value for public money including consideration of whether the trip is necessary at all and could properly be replaced by use of technology. Staff and managers should also consider the safety and wellbeing of employees and the environmental impact of their travel in deciding whether and how to travel for work.

[<Back to Top>](#)

Claims for Travel and Subsistence Allowances

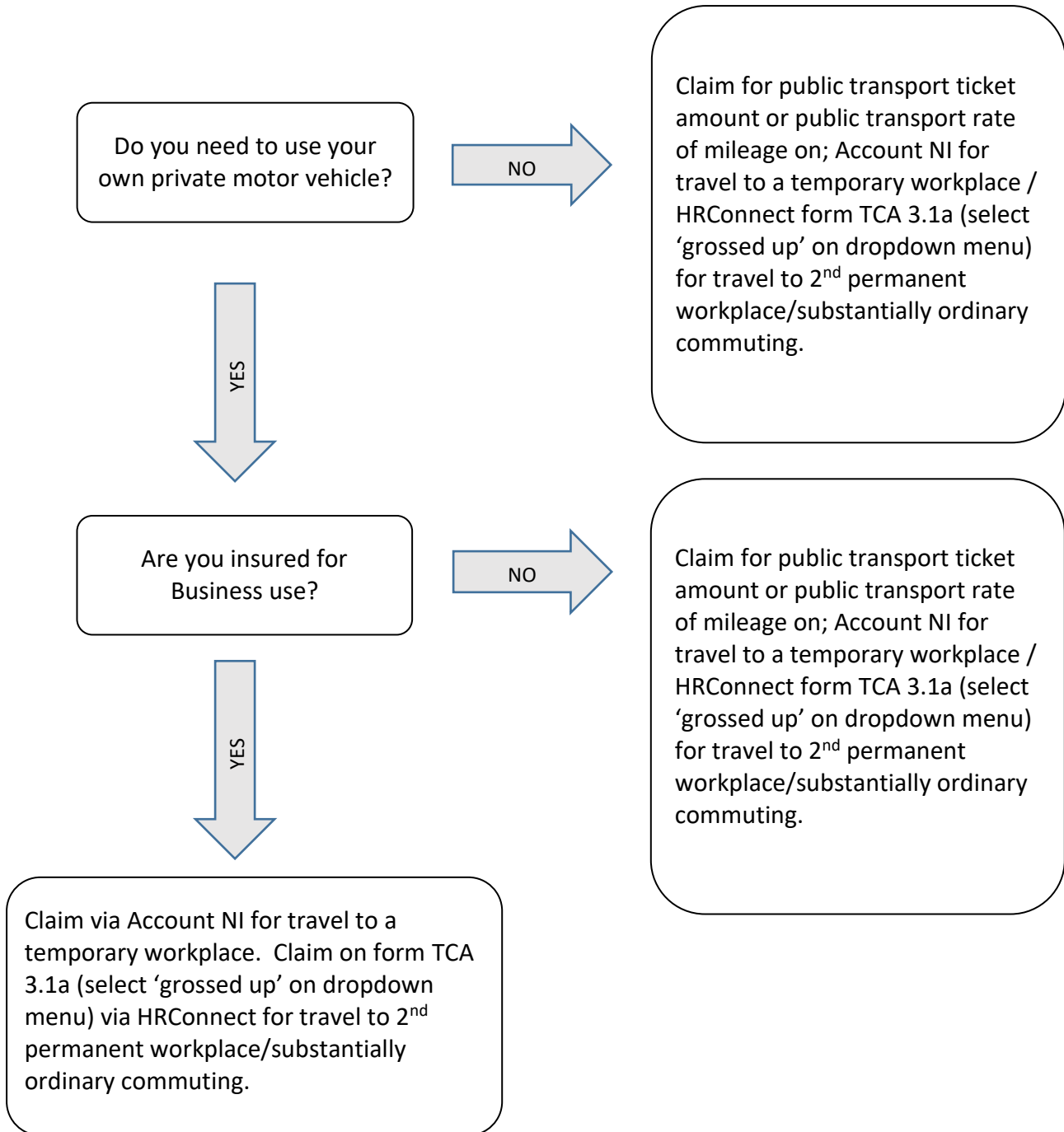
(Chapter 9.01, Section 3)

7. How do I claim travel and subsistence?



Non Industrial Staff Travel for Business

If you need to travel to a location other than your permanent workplace for business:



[<Back to Top>](#)

8. What form(s) do I use to claim T&S allowances?

See table at [T&S FAQs - Annex 1](#)

[<Back to Top>](#)

9. When should I submit claims for travel and subsistence?

Claims should be submitted:

- a. at monthly intervals if you travel frequently, (in other words at least one journey a week);
- b. no later than 3 months after the date of travel.

[<Back to Top>](#)

10. Who approves my claim(s) for travel and subsistence?

Claims for travel and subsistence is subject to the approval of the authorising officer (see FAQs 129 to 131). Your authorising officer is a person of SO or above (or EO1 if in SSA) in your line management chain. The authorising officer must always be a higher grade than you.

[<Back to Top>](#)

11. Am I entitled to claim for travel and subsistence if I have to attend an OHS appointment?

Yes. Travel and subsistence may be claimed for attendance at OHS appointments.

[<Back to Top>](#)

12. Am I entitled to claim for travel and subsistence if I have to attend a promotion / selection board as a candidate?

No. Travel and subsistence may not be claimed for attendance at Departmental selection boards or promotion boards.

[<Back to Top>](#)

13. Am I entitled to claim for travel and subsistence if I have to attend a promotion / selection board as a panel member?

Yes. Travel and subsistence may be claimed for attendance at Departmental selection boards and promotion boards as a panel member.

[<Back to Top>](#)

14. Am I entitled to claim for travel and subsistence if I am required by management to attend a meeting while on sick absence?

Yes. Travel and subsistence may be claimed if you are required by management to attend a meeting while on sick absence. You should claim any expenses on the [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) form via HR Connect.

[<Back to Top>](#)

15. Am I entitled to claim for travel and subsistence if I attend an appointment with the NICS Welfare Service?

Yes. Motor mileage allowance may be claimed if you are required to attend a Welfare appointment. You should claim any expenses on the [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) form via HR Connect.

[<Back to Top>](#)

16. Am I entitled to claim for travel and subsistence if I have to attend a disciplinary hearing?

Yes. Travel and subsistence may be claimed if you are required to attend a disciplinary hearing. You should claim any expenses on the [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) form via HR Connect.

[<Back to Top>](#)

17. What happens if I knowingly claim allowances I am not entitled to?

If you knowingly claim for allowances or mileage you are not entitled to, you are committing fraud and will be subject to disciplinary action.

[<Back to Top>](#)

Means of Travel (Chapter 9.01, Section 4)

18. What means of travel can I use for work-related travel?

The normal means of travel within Northern Ireland, Great Britain and the Republic of Ireland are:

- public transport;
- private hire taxi
- officially provided transport;
- privately owned motor vehicles;
- locally hired self-drive cars;
- privately owned and locally hired pedal cycles;
- Air and sea travel where appropriate.

[<Back to Top>](#)

19. How do I claim for travel costs if I use public transport?

You need to submit your receipt for the ticket via Account NI.

[<Back to Top>](#)

20. What do I do if I have to travel by air or sea to Great Britain?

All air travel should be booked through your Department's Travel Desk.

1. **Department of Finance - Travel Contact Information**
E-mail: travel.deskcs@finance-ni.gov.uk
2. **Department for Communities - Travel Contact Information**
E-mail: BusinessTravelBookings@communities-ni.gov.uk
3. **DAERA - Travel Contact Information**
E-mail: TravelSection@DAERA-ni.gov.uk
4. **Department for Education - Travel Contact Information**
E-mail: DEtravelbookers@education-ni.gov.uk
5. **Department for Infrastructure - Travel Contact Information**
E-mail: travelbookingofficer@infrastructure-ni.gov.uk

6. Department for Economy - Staff Travel Contact Information

E-mail: staff.travel@economy-ni.gov.uk

7. Department of Health - Travel Contact Information

E-mail: ManagementServices.Unit@health-ni.gov.uk

8. The Executive Office - Travel Contact Information

E-mail: teotravelunit@executiveoffice-ni.gov.uk

9. Department of Justice - Travel Contact Information

E-mail: traveldeskt@justice-ni.x.gsi.gov.uk

[<Back to Top>](#)

21. What do I do if I have to use rail travel (i) within Northern Ireland or (ii) to and from the Republic of Ireland or (iii) within GB?

- (i) As with all public transport, ticket costs are refunded via Account NI on submission of the relevant receipt;
- (ii) Rail travel to and from the Republic of Ireland should, as far as possible, be booked through your Department's Travel Desk to take advantage of any savings available through advance or bulk purchase of tickets;
- (iii) Rail travel within GB should, as far as possible, be booked through your Department's Travel Desk.

[<Back to Top>](#)

22. When am I allowed to book a taxi while on official business?

Taxis must only be used in exceptional circumstances. Before considering the use of a taxi, staff must take into consideration all alternative travel options e.g. the use and sharing of a private vehicle. Taxi fares may be reimbursed only on the production of the relevant receipt.

Examples of exceptional circumstances include:

- a. when there is no other suitable method of travel;
- b. when heavy luggage is necessarily being carried for official travel;
- c. where the saving of official time is important.

[<Back to Top>](#)

23. When can I book a hire car while on official business?

At the discretion of the Head of Branch, the Department may meet all the costs of short-term car hire. Prior approval must be obtained from the Head of Branch beforehand. The motor vehicle insurance for the hire car must contain a clause specifically permitting the holder to use the vehicle in connection with the business of the employing department.

[<Back to Top>](#)

24. What is an “official vehicle”?

An “official vehicle” is a vehicle provided to you by your Department to undertake travel while on official business.

[<Back to Top>](#)

25. Can I use a bicycle for work-related travel?

Yes. Mileage allowance is payable at £0.20 per mile.

[<Back to Top>](#)

26. Can I use a public hire bicycle for work-related travel?

Yes. Mileage allowance is payable at £0.20 per mile. You are responsible for any and all costs associated with the hire of the bicycle.

[<Back to Top>](#)

Motor Vehicle Insurance (Chapter 9.01, Section 5)

27. What motor vehicle insurance do I need to be able to claim for work-related mileage?

The motor vehicle insurance must contain a clause specifically permitting the holder to use the vehicle in connection with the business of the employing department, including commuting to and from your place of work.

[<Back to Top>](#)

28. Do I need fully comprehensive insurance or third party fire and theft insurance cover to claim for work-related mileage?

There is no requirement to have fully comprehensive insurance, but your motor vehicle insurance must contain a clause specifically permitting the holder to use the vehicle in connection with the business of the employing department, including commuting to and from their place of work.

[<Back to Top>](#)

29. Can I use a vehicle for official travel if I am insured as a named driver?

If using a vehicle for official travel as a “named driver”, the motor vehicle insurance must contain a clause specifically permitting you as the “named driver” to use the vehicle in connection with the business of the employing department.

[<Back to Top>](#)

Motor Mileage Allowances (Chapter 9.01, Section 6)

30. What is motor mileage allowance and how do I claim for it?

Motor mileage allowance is payable for official travel undertaken in your vehicle (or a vehicle in which you are named driver for the purposes of motor vehicle insurance). It can be claimed through Account NI (where non-taxable) or through HR Connect (where taxable).

[<Back to Top>](#)

31. Can I claim motor mileage allowance for my normal home to permanent workplace commute?

It is generally your responsibility to bear the costs of daily travel between home and permanent workplace. There are certain exceptions to this – see Section 9.1 of the [T&S policy](#).

[<Back to Top>](#)

32. I normally travel to work by public transport and have a season / weekly / monthly ticket or a 60+/senior (65+) Smart Pass. If I have to use my vehicle for work-related travel what allowances can I claim?

- motor mileage allowance for your home to permanent workplace commute as this is an additional cost;
- motor mileage allowance for work related travel;
- car parking if appropriate;
- subsistence if appropriate.

[<Back to Top>](#)

33. Under what other circumstances can I claim for my home to permanent workplace commute?

Motor mileage allowance can be claimed for your home to permanent workplace commute when:

- a. an additional attendance outside normal working hours is required and you need to use your car to attend and the use of public transport is not practical;
- b. you are required to stay very late at the permanent workplace until the use of public transport is not practical;
- c. you are travelling when public transport is disrupted (public transport rate applies); or
- d. when you have a valid public transport season ticket but need to use your vehicle for work.

[<Back to Top>](#)

34. What are the current motor mileage allowance rates?

The current motor mileage allowance rates are:

- cars, all engine capacities up to 10,000 miles 45p per mile, over 10,000 miles 25p per mile;
- motor cycles unlimited mileage – 24p per mile;
- Public Transport Rate – 25.7p per mile;
- pedal cycle – 20p per mile.

[<Back to Top>](#)

35. Are there any plans to increase the rates of motor mileage allowances?

There are no immediate plans to increase the current motor mileage allowance rates. You will be notified of any changes.

[<Back to Top>](#)

36. When is the Standard Rate of Motor Mileage Allowance paid?

The standard rate of motor mileage allowance is payable if you:

- are driving your own private motor vehicle;
- fulfil the insurance requirements of Section 5 of the T&S policy; and
- are using the vehicle for a journey which the Department recognises as appropriate for official travel by private motor vehicle because it is clearly in the public interest for the vehicle to be used (see Section 2.2 of the T&S policy).

[<Back to Top>](#)

37. I travel to multiple workplaces throughout the working week, how can I keep track of all the journeys I make while also recording if they are taxable or not?

It remains up to employees to decide if they would rather keep paper records or digital records of their journeys, but there are several free smart phone applications that create clear records automatically, saving you time in the process. Use an Internet search for "free car mileage tracker app uk". Free mileage apps can also be installed on NICS-supplied smart phones.

[<Back to Top>](#)

38. Am I entitled to claim for motor mileage allowance if I have to attend an OHS appointment?

Yes. Motor mileage allowance may be claimed for attendance at OHS appointment.

[<Back to Top>](#)

39. Am I entitled to claim for motor mileage allowance if I have to attend a promotion / selection board as a candidate?

No. Motor mileage allowance may not be claimed for attendance at Departmental selection boards or promotion boards.

[<Back to Top>](#)

40. Am I entitled to claim for motor mileage allowance if I have to attend a promotion / selection board as a panel member?

Yes. Motor mileage allowance may be claimed for attendance at Departmental selection boards and promotion boards as a panel member.

[<Back to Top>](#)

41. Am I entitled to claim for motor mileage allowance if I am required by management to attend a meeting while on sick absence?

Yes. Motor mileage allowance may be claimed if I am required by management to attend a meeting while on sick absence. You should claim any expenses on the [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) form via HR Connect.

[<Back to Top>](#)

42. Am I entitled to claim for motor mileage allowance if I attend an appointment with the NICS Welfare Service?

Yes. Motor mileage allowance may be claimed if you are required to attend a Welfare appointment. You should claim any expenses on the [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) form via HR Connect.

[<Back to Top>](#)

43. Am I entitled to claim for motor mileage allowance if I have to attend a disciplinary hearing?

Yes. Motor mileage allowance may be claimed if you are required to attend a disciplinary hearing. You should claim any expenses on the [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) form via HR Connect.

[<Back to Top>](#)

44. When should I claim the Public Transport Rate (PTR) of mileage allowance?

The Public Transport Rate (PTR) of motor mileage allowance is payable if you:

- are driving your own private motor vehicle;
- are using your private motor vehicle for a journey when a more cost effective means of travel is available (e.g. where public transport is available and no car parking charges would be incurred).
- satisfy the insurance requirements of Section 5 of the T&S policy.

[<Back to Top>](#)

45. Can I claim for passengers carried in my vehicle when I am on official duty?

Yes. A mileage rate of 5p per mile can be claimed for each passenger carried on official business.

[<Back to Top>](#)

46. Can I claim for equipment carried in my car on official travel?

Reimbursement is not appropriate if the equipment could have been carried in the boot or luggage rack. Where the equipment is necessarily carried elsewhere in your car, a supplement of 2p per mile can be claimed for the relevant distance the equipment is carried.

[<Back to Top>](#)

47. Can I claim for parking fees related to work-related travel?

Yes. Parking costs necessarily incurred as part of work-related travel can be claimed via Account NI on submission of the relevant receipt.

[<Back to Top>](#)

48. Can I claim for tolls and ferry fees incurred while travelling for work?

Yes. Tolls and ferry fees can be claimed while travelling on official business but must be accompanied by the relevant receipt(s).

[<Back to Top>](#)

49. Can I claim for motor mileage allowance for travel to and from the place of study while completing essential qualifications?

Yes. Motor mileage allowance can be claimed while travelling to complete essential qualifications ([Chapter 5.02 Assistance to Study - Essential Qualifications](#)).

[<Back to Top>](#)

50. Can I claim for motor mileage allowance for travel in connection with the Assistance to Study scheme?

Yes. Travel to undertake a course under the Assistance to Study scheme is payable at Public Transport Rate and liable to Tax and NIC (claimed through HR Connect). 75% of travel costs to compulsory residential training can be paid at Public Transport Rate, also liable to Tax and NIC.

[<Back to Top>](#)

Lesser Of Rule (Chapter 9.01, Section 6)

51. What is the lesser of rule?

The “lesser of rule” applies when you travel on official business using your private motor vehicle to somewhere other than your permanent workplace: Your official journey may start at either home or your permanent work place.

[<Back to Top>](#)

52. How do I calculate mileage according to the lesser of rule?

The mileage you may be entitled to receive is limited to the lesser of either:

- your home to place visited; or
- the mileage you would have incurred if your journey had begun from your permanent workplace, to the place visited, by the shortest practicable route.

See Section 6.5b of the [Travel and Subsistence policy](#).

[<Back to Top>](#)

53. What is Substantial Ordinary Commuting (SOC – See [T&S policy](#), Annex 2, Section 10.1)?

HMRC rules state that sometimes an employee may travel to a temporary workplace without that journey being significantly different from the employee’s ordinary commuting journey. A journey that is for practical purposes substantially the same as the employee’s ordinary commuting journey is treated as if it were also ordinary commuting. If such a journey qualifies for mileage, then it is liable to Tax and NIC and must be claimed through HRConnect. (See table at [Annex 1](#) of these FAQs on how to claim)

[<Back to Top>](#)

Excess Fares Allowances (Chapter 9.01, Section 7)

54. Under what circumstances can I claim for excess fares allowance?

You are entitled to apply for excess fares allowances if:

- you are compulsorily transferred and you do not qualify for removal expenses, or;
- you qualify for removal expenses and opt not to move home; and
- incur an additional cost for travel to and from work.

[<Back to Top>](#)

55. How do I make the initial claim for excess fares allowance?

The excess fares application form is available on HR Connect ([HRConnect Excess Fares Initial Claim Form](#)).

[<Back to Top>](#)

56. Who approves my initial claim for excess fares allowance?

It is for the authorising officer to assess the claim for excess fares and make a decision. It is entirely their responsibility to determine eligibility and approve subsequent excess fares claims, ensuring that claims are not made when excess fares are not payable (e.g. periods of sick leave, annual leave, detached duty).

[<Back to Top>](#)

57. How are excess fares calculated if I use a multi journey ticket, public transport or a combination of private car and public transport on my daily commute?

Excess fares are calculated on the basis of the difference in cost between the actual method of travelling to the old station (private vehicle / public transport) and the most cost effective method of travel to the new station.

[<Back to Top>](#)

58. Who calculates my initial claim for excess fares allowance?

HR Connect verifies that the application for excess fares has been authorised and submitted on time, and then calculates the rate of excess fares payable.

[<Back to Top>](#)

59. Once the rate of excess fares has been calculated, how often should I submit claims for excess fares allowance?

Claims for excess fares should be submitted monthly for monthly paid staff or weekly for weekly paid staff via timecard on the HRConnect Portal.

[<Back to Top>](#)

60. How long is excess fares allowance paid for?

Excess fares are normally paid for a period of three years.

[<Back to Top>](#)

61. What happens if I move to another workplace within a period of entitlement to excess fares allowance?

If you are in receipt of excess fares and are compulsorily transferred you may qualify for a complete new cycle of excess fares allowances under the normal rules. This will include a recalculation of your excess fares allowances entitlements for the new three year cycle.

[<Back to Top>](#)

62. In what circumstances can excess fares allowance be paid as a lump sum?

The authorising officer has discretion to authorise payment of excess fares as a lump sum if there is a clear need to do so, for example if you need to buy a car to make the journey to the new place of work.

[<Back to Top>](#)

63. Can I claim excess fares allowance if I have a Senior 60+ / Senior 65+ Smart Pass?

You may claim excess fares, however your claim may not be allowed if public transport is deemed to be the most reasonable and cost effective method of travel to your new permanent station. This is because you have a senior citizens rail / bus card which allows you free travel and no additional (excess) cost would be incurred.

[<Back to Top>](#)

64. How are excess fares allowance affected by sick absence?

Excess fares allowance is not payable during any periods of sick absence. Additionally, the period of entitlement to excess fares allowance is not extended by any period of sick absence.

[<Back to Top>](#)

65. How is excess fares allowance affected by annual leave?

Excess fares allowance cannot be claimed for periods of annual leave. The period of entitlement to excess fares allowance is not extended by any period of annual leave.

[<Back to Top>](#)

66. How is excess fares allowance affected by maternity leave?

Excess fares allowance is not paid during periods of maternity leave. The duration of the payment of excess fares will, however, be extended by any period of maternity leave occurring within the period of your entitlement.

[<Back to Top>](#)

67. How is excess fares allowance affected by a career break?

You are not eligible to apply for Excess Fares Allowance if you are returning from a career break. If you are awarded excess fares, take a career break and return to the same work location, you are eligible to claim excess fares until the end of the three year period of the original award.

[<Back to Top>](#)

68. How do I claim mileage when in receipt of excess fares?

Excess Fares Allowance (EFA) can only be claimed for non-stop journeys directly between your home and your permanent workplace - either full (return journey) or half (single journey) EFA is claimed via HRConnect. If you are required to attend a temporary workplace en route to/from your permanent workplace, when leaving from or going to your home, EFA should be disregarded for that journey and the Lesser Of rule should be used to calculate any mileage entitlement.

If travelling between temporary workplaces, the “lesser of” rule need not be applied, and full travel costs may be claimed.

[T&S FAQs - Annex 2](#) provides worked examples of claiming mileage while in receipt of EFA.

[<Back to Top>](#)

Travel from Home to Permanent Station (Chapter 9.01, Section 9)

69. What travelling expenses am I entitled to claim for attendance outside normal working hours for overtime?

The cost of travel from home to permanent workplace will only be reimbursed if you travel to or from work outside normal working hours for overtime. ('Home' means 'the place where you normally live when working at your permanent workplace, or the place where you normally garage or park your vehicle overnight when working at your permanent workplace' as defined in Annex 2 of the T&S policy.)

The reimbursement will be subject to Tax and NIC which will be deducted from the claim and will not be grossed up by the NICS. (Use form [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) and select '**TAXABLE**' from the drop down menu.) If the journey could reasonably have been made by using public transport at a lower cost, you may be paid:

- i. actual public transport fares incurred unless a season ticket is used; or
- ii. if a private motor vehicle is used, the PTR of mileage allowance.

[<Back to Top>](#)

70. What travelling expenses am I entitled to claim for callout or when I am required to stay exceptionally late at my workplace?

If public transport has ceased to run or is severely restricted, the additional cost of travel between home and permanent workplace will be reimbursed. The reimbursement will be subject to Tax and NIC which will be deducted from the claim and will not be grossed up by the NICS (use form [PR-TCA 3.1a Payroll – Detached Duty Expenses](#)).

[<Back to Top>](#)

71. What am I entitled to claim if my journey to work is affected by serious transport disruption?

You are entitled to claim for reasonable additional expenses incurred travelling to and from work during serious transport disruption. If you normally travel by:

- Public Transport – reasonable additional travelling expenses. Special mileage allowance and parking fees (on production of receipts) are payable if you necessarily use your private motor vehicle;
- Private Vehicle - special mileage allowance and parking fees (on production of receipts) payable for any excess distance travelled.

Any expenses payable will be subject to Tax and NIC which will be grossed up by the NICS.

[<Back to Top>](#)

Detached Duty

72. What is detached duty?

Detached duty is any period of duty at another workplace other than your permanent station and other than on permanent transfer ([T&S policy](#) - Annex 2, Section 4). This may be for as short a period as 1 day.

Periods of secondment are not classed as detached duty.

[<Back to Top>](#)

73. What allowances can be claimed while on detached duty?

While on detached duty, you may be entitled to claim for:

- Travelling expenses to and from the Detached Duty station;
- Relevant Subsistence Allowances (Section 12 of the [T&S policy](#));

[<Back to Top>](#)

74. What happens if my period of detached duty exceeds the 30 day limit for the payment of day / night subsistence (as defined in FAQs 112 – 123)?

In the event of the period of detached duty exceeding 30 days, you will then be entitled to claim accommodation allowance (Section 12.6 of the [T&S policy](#)).

[<Back to Top>](#)

75. Do I have a second permanent workplace (SPWP)?

For NICS purposes you do not have a second permanent workplace. However HMRC rules state that if you meet certain rules you may technically be classed as having a SPWP for Tax purposes. Each case will be decided on its facts (See HMRC Page [EIM32140](#) & the [T&S policy](#), Annex 2, Section 3c.). This means that if you have a SPWP under HMRC rules, any travel costs you may be eligible to claim from the NICS are taxable. Travel to a SPWP under HMRC rules is liable to Tax and NIC and will be grossed up (see FAQs 124 - 128) and claimed through HRConnect.

[<Back to Top>](#)

76. Is my home a permanent workplace?

No, your permanent workplace remains the building notified to you when you took up your current post.

[<Back to Top>](#)

Travel Between Homes at the Permanent and Temporary Stations (Chapter 9.01, Section 11)

77. What am I entitled to claim when travelling between homes at permanent and temporary stations?

If you are on detached duty to a temporary workplace you may be reimbursed the full cost of travel between your homes at the permanent and temporary stations:

- i. at the weekend; or
- ii. on annual leave other than at the weekend.

Liability to Tax and NIC will be dependent on individual circumstances. Please refer to [T&S policy](#) Annex 2, "Definitions".

[<Back to Top>](#)

Subsistence Allowances (Chapter 9.01, Section 12)

Day Subsistence

78. When can I claim for day subsistence?

You are eligible to claim for Day Subsistence Allowance when you are:

- absent for more than 5 hours or more than 10 hours or more than 12 hours; and
- more than 5 miles from your duty station; and
- necessarily purchase a meal (or meals) at greater cost than if you had been at your permanent station. Reimbursement will be on a receipted actuals basis.

[<Back to Top>](#)

79. What are the day subsistence ceiling rate limits?

The day subsistence ceiling limits are:

- a. More than 5 hours - £6.50;
- b. More than 10 Hours - £10.00;
- c. More than 12 hours - £16.50 (5 hour rate +10 hour rate).

This means that you may claim for receipted actuals up to a maximum of the relevant ceiling limit listed above. If the amount purchased is below the ceiling limit, you may only claim for the actual amount on the receipt. If the amount purchased is above the ceiling limit, you may only claim up to the ceiling limit.

[<Back to Top>](#)

80. When is day subsistence not payable?

Day subsistence is not payable:

- a. if there is no additional expense incurred;
- b. if the place visited is less than five miles from your permanent station;
- c. if you have been out of your permanent workplace for less than 5 hours;
- d. if you take a packed lunch;
- e. when you are claiming night subsistence;
- f. when you are in receipt of accommodation allowance;
- g. if you are provided with meals at public expense;
- h. if you take your meals at home.

[<Back to Top>](#)

81. Are there any plans to increase the day subsistence ceiling rates?

There are no plans to increase the day subsistence ceiling rates in the immediate future. You will be notified of any changes.

[<Back to Top>](#)

82. Who is responsible for determining if a day subsistence claim is valid?

The authorising officer is responsible for determining if a day subsistence claim is valid.

[<Back to Top>](#)

83. Are receipts required for all day subsistence claims, over 5, 10 and 12 hours?

Yes. Receipts are required for **all** day subsistence claims.

[<Back to Top>](#)

84. If no additional expense has been incurred but an officer has been out of the permanent workplace for 5, 10 or 12 hours, can they still claim for day subsistence?

No. Day subsistence can only be claimed if additional expense has been incurred and a receipt provided.

[<Back to Top>](#)

85. Can I produce receipts for eatable / drinkable food-related items bought days in advance to support a claim for day subsistence?

HMRC does not accept that day subsistence can include the cost of a packed lunch prepared at home from items purchased as part of the employee's ordinary domestic shopping arrangements, or other food brought from home. Day subsistence is payable, on production of a supporting receipt, as reimbursement of the extra cost of necessarily purchasing a meal while on official business.

[<Back to Top>](#)

86. If a staff member fails to provide a receipt for day subsistence, do they still get reimbursed?

The authorising officer must be satisfied that the expense has actually been incurred, and a written explanation why a receipt was not obtained must be provided. Only exceptionally and if the authorising officer is satisfied will the claim be authorised.

[<Back to Top>](#)

87. What constitutes a receipt?

Where possible the receipt must be itemised (and not just a total amount) to show that food related items have been purchased. If this is not possible, the Authorising Officer must be satisfied that the claim is valid.

[<Back to Top>](#)

88. What happens if I pay using a contactless card and a receipt is not issued?

If paying using a contactless card, you should request a receipt to support your claim for day subsistence.

[<Back to Top>](#)

89. If I pay using a mobile phone or other method and a receipt is not issued, how do I provide evidence of the purchase of a main meal?

The authorising officer must be satisfied that the expense has actually been incurred and a written explanation why a receipt was not obtained must be provided.

[<Back to Top>](#)

90. Can non-food-items be claimed as part of day subsistence?

Day subsistence can only be claimed for food or non-alcoholic drink items.

[<Back to Top>](#)

91. Can I still claim for day subsistence if I am out of the permanent workplace for over 5 and / or 10 hours, but I eat my own packed lunch?

No, day subsistence can only be claimed for the additional expense incurred for purchasing a meal when on official business away from the workplace.

[<Back to Top>](#)

92. How do non-industrial staff claim day subsistence?

Day subsistence claims are submitted through Account NI using the receipt-based expenses option. All supporting receipts should be scanned prior to submitting the claim to the approver, as with the current procedure for other receipt-based expenses such as car-parking claims.

[<Back to Top>](#)

93. How do industrial staff claim day subsistence?

Industrial staff should submit their receipt to their line managers or through a data input clerk to be authorised by the line manager.

[<Back to Top>](#)

94. For how long can I claim day subsistence?

Day subsistence is payable for a maximum of 30 working days. See FAQs 112 – 116.

[<Back to Top>](#)

Night Subsistence

95. What is night subsistence?

Night subsistence allowance covers a work related overnight absence of 24 hours.

[<Back to Top>](#)

96. What are the night subsistence rates?

Hotel Accommodation Central London / Republic of Ireland - £150.

Hotel Accommodation Elsewhere in GB and NI - £100.

Officers staying with friends / relatives - £25.

Officers can also claim up to a maximum of £25.00 to cover lunch and dinner.

Supporting receipts must be provided.

[<Back to Top>](#)

97. Who is responsible for determining if a night subsistence claim is valid?

The authorising officer is responsible for determining if a night subsistence claim is valid.

[<Back to Top>](#)

98. Are receipts required for all night subsistence claims?

Hotel accommodation is normally provided through Travel Bookers, if however this is not possible, receipts will be required. Receipts are required for overnight meal allowance claims for the cost of lunch and dinner up to the limit of £25.00.

[<Back to Top>](#)

99. If no additional expense has been incurred but an officer has been on a work related absence of 24 hours or more, can they still claim for overnight meal allowance in relation to night subsistence?

No. Night subsistence can only be claimed if additional expense has been incurred.

[<Back to Top>](#)

100. Can I produce receipts for eatable / drinkable food-related items bought days in advance to support a claim for overnight meal allowance in relation to night subsistence up to the limit of £25.00?

Overnight meal allowance in relation to night subsistence cannot include the cost of a packed lunch prepared at home from items purchased as part of the employee's ordinary domestic shopping arrangements, or other food brought from home. Overnight meal allowance in relation to night subsistence is payable, on production of a supporting receipt, as reimbursement of the extra cost of necessarily purchasing a meal or meals while on official business.

[<Back to Top>](#)

101. If a staff member fails to provide a receipt for overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00, do they still get reimbursed?

The authorising officer must be satisfied that the expense has actually been incurred, and a written explanation why a receipt was not obtained must be provided. Only exceptionally and if the Authorising Officer is satisfied will the claim be authorised.

[<Back to Top>](#)

102. What constitutes a receipt?

Where possible the receipt must be itemised (and not just a total amount) to show that food related items have been purchased. If this is not possible, the Authorising Officer must be satisfied that the claim is valid.

[<Back to Top>](#)

103. What happens if I pay using a contactless card and a receipt is not issued?

If paying using a contactless card, you should request a receipt to support your claim for overnight meal allowance in relation to night subsistence.

[<Back to Top>](#)

104. If I pay using a mobile phone or other method and a receipt is not issued, how do I provide evidence of the purchase of a main meal?

The authorising officer must be satisfied that the expense has actually been incurred and a written explanation why a receipt was not obtained must be provided.

[<Back to Top>](#)

105. Can non-food-items be claimed as part of meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00?

Night subsistence can only be claimed for food or non-alcoholic drink items.

[<Back to Top>](#)

106. Can I still claim for overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00 if I am out of the permanent workplace but I eat my own packed lunch?

No, night subsistence can only be claimed for the additional expense incurred for purchasing a meal when on official business away from the workplace.

[<Back to Top>](#)

107. How do non-industrial staff claim overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00?

Night subsistence claims are submitted through Account NI using the receipt-based expenses option. All supporting receipts should be scanned prior to submitting the claim to the approver, as with the current procedure for other receipt-based expenses such as car-parking claims.

[<Back to Top>](#)

108. How do industrial staff claim overnight meal allowance in relation to night subsistence for the cost of lunch and dinner up to the limit of £25.00?

Industrial staff should submit their receipt to their line managers or through a data input clerk to be authorised by the line manager.

[<Back to Top>](#)

109. For how long can I claim night subsistence and overnight meal allowance?

Night subsistence is payable for a maximum of 30 working days. See FAQs 117 – 121.

[<Back to Top>](#)

110. In what circumstances can the limits for night subsistence for accommodation be exceeded?

The Departmental Travel Desk is responsible for the booking of hotel accommodation. If suitable hotel accommodation cannot be found within the normal limits for night subsistence, the limits may be exceeded. Prior authorisation from line management is required.

[<Back to Top>](#)

111. What allowances are payable for a work related overnight absence of 24 hours?

- A personal allowance of up to a maximum of £5.00 can be claimed for personal expenses such as laundry or telephone calls home, for all overnight absences for which subsistence is payable;
- An allowance of up to a maximum of £10.00 per night is payable when on an overseas residential training course and not in receipt of subsistence allowance.

[<Back to Top>](#)

The 30 Day Limit for Day Subsistence

112. For how many days can I claim day subsistence?

Day subsistence is payable for a maximum of 30 working days at the same location. Days which do not attract day subsistence are not included in the calculation of the 30 day period.

[<Back to Top>](#)

113. What constitutes a fresh start to the 30 working day period?

A break of more than ten consecutive working days entitles you to a fresh start to the 30 working day period. Annual leave, flexi-leave, special leave, shared parental leave, unpaid leave, or sick absence does not count towards a break in attendance.

[<Back to Top>](#)

114. If I exhaust my entitlement to day subsistence, how do I re-qualify?

Once an entitlement of 30 working days day subsistence allowance has been exhausted, a break in attendance of at least 3 months is necessary to qualify for a fresh start at the same location.

[<Back to Top>](#)

115. If I attend the same detached duty station every Monday, for how many days am I entitled to claim day subsistence?

In this case, you will be entitled to claim day subsistence for 30 working Mondays.

[<Back to Top>](#)

116. If I attend one detached duty station every Monday and a different detached duty station every Wednesday, for how many days am I entitled to claim day subsistence?

In this case, you will be entitled to claim day subsistence for 30 working Mondays and for 30 working Wednesdays.

[<Back to Top>](#)

The 30 Night Limit for Night Subsistence

117. For how many nights can I claim night subsistence?

Night subsistence is payable for a maximum of 30 working days at the same location. Nights which do not attract night subsistence are not included in the calculation of the 30 night period.

[<Back to Top>](#)

118. What constitutes a fresh start to the 30 working day period?

A break of more than ten consecutive working days entitles you to a fresh start to the 30 working day period. Annual leave, flexi-leave, special leave, shared parental leave, unpaid leave, or sick absence does not count towards a break in attendance.

[<Back to Top>](#)

119. If I exhaust my entitlement to night subsistence, how do I re-qualify?

Once an entitlement of 30 nights night subsistence allowance has been exhausted, a break in attendance of at least 3 months is necessary to qualify for a fresh start at the same location.

[<Back to Top>](#)

120. If, for example, I attend the same detached duty station every Monday and Tuesday, for how many nights am I entitled to claim night subsistence?

In this case, you will be entitled to claim night subsistence for 30 nights.

[<Back to Top>](#)

121. If, for example, I attend one detached duty station every Monday and Tuesday and a different detached duty station every Wednesday and Thursday, for how many nights am I entitled to claim night subsistence?

In this case, you will be entitled to claim night subsistence for 30 nights for Mondays/Tuesdays and for 30 nights for Wednesdays/Thursdays.

[<Back to Top>](#)

Accommodation Allowance

122. When can I claim for accommodation allowance?

Once you have exhausted your entitlement to night subsistence while on detached duty you may be paid accommodation allowance.

[<Back to Top>](#)

123. What is the rate for accommodation allowance?

The rates for accommodation allowance are:

- a. Central London - £38.82 per night;
- b. Elsewhere in GB and NI - £31.00 per night.

[<Back to Top>](#)

Grossing Up

124. If the policy says that the allowance is taxable and will be grossed up, what does this mean?

This means that the allowance is liable to Tax and NIC, but NICS will pay the Tax and NIC liability on your behalf. A calculation will be performed to ensure you receive the full amount due.

[<Back to Top>](#)

125. If the policy says that the allowance is taxable and will be grossed up, how do I claim the allowance?

You will need to claim this on the form [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) and select 'grossed up' from the dropdown menu. You **must not** claim any taxable allowances through Account NI.

[<Back to Top>](#)

126. Do I need to do any calculations before entering the amount I want to claim on the form?

No, just put the amount you want to claim on the form and any necessary calculations will be done for you.

[<Back to Top>](#)

127. Will this affect my taxable earnings total?

Yes, as these allowances and payments are considered by HMRC to be liable to Tax and NIC then they count as taxable earnings.

[<Back to Top>](#)

128. The policy says that some mileage is now taxable and will be grossed up. How do I claim this?

Claims for mileage that is taxable and grossed up should be made using the [PR-TCA 3.1a Payroll – Detached Duty Expenses](#) form

[<Back to Top>](#)

Authorising Officers (Chapter 9.01, Section 3.2)

129. What is the role of the authorising officer?

The Authorising Officer is responsible for ensuring that any travel and subsistence is claimed correctly and in accordance with the T&S policy. The Authorising Officer must always implement their responsibilities effectively; to manage public money in line with their Departmental anti-fraud policy. As such, Authorising Officers should certify that to the best of their knowledge:

- the claim is correct and complies with the policies set out in the NICS HR Handbook;
- an entitlement exists and all expenses claimed have been actually and necessarily incurred and supported by receipts where appropriate;

- the official duty in question has been arranged so that the minimum of expense is incurred;
- the claim is being made by the appropriate method (either via AccountNI or via payroll) depending on the liability for Tax and NIC.
- when claiming mileage, the justification for the submitted claim fully sets out the full circumstances of the claim so that it can be checked should there be any later query or audit on the claim.

[<Back to Top>](#)

130. What grade should the authorising officer be?

The authorising officer should be a minimum of Staff Officer Grade (or, if working in the SSA, a minimum of EO1 grade) and should at all times be a higher grade than the claimant.

[<Back to Top>](#)

131. What happens if I knowingly authorise claims where there is no entitlement?

If you knowingly authorise a claim for allowances where there is no entitlement, you may be committing fraud and could be subject to disciplinary action.

[<Back to Top>](#)

T&S Allowances and How to Claim

Allowance	Rate	How to Claim	Policy Reference / Section	Tax Liability
Excess Fares Allowance – Initial Claim	Daily rate based on individual circumstances	HRConnect: Excess Fares Initial Claim Form	7.0	Taxable
Excess Fares Allowance	Daily rate based on individual circumstances	HRConnect: Time Card Entry	7.0	Taxable
Overtime - Additional Expenses Incurred on Additional Attendance or Late Working	Dependent on individual circumstances	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	Annex 4 Part xii	Taxable
Travel and Subs while working at a Temporary Workplace	Dependent on individual circumstances	Account NI	Annex 2, Section 3b.	Nil
Travel for Ordinary Commuting	Dependent on individual circumstances	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	Annex 2, Section 8.	Taxable

T&S Allowances and How to Claim

Allowance	Rate	How to Claim	Policy Reference / Section	Tax Liability
Travel and Subs for Substantially Ordinary Commuting	Dependent on individual circumstances	HR Connect: PR-TCA 3.1a Payroll – Detached Duty Expenses	Annex 2, Section 9.	Taxable, but paid by the Department
Day Subsistence Allowance	Over 5 Hours £6.50 Over 10 Hours £10.00 Over 12 hours + breakfast purchased £16.50	Account NI / HR Connect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.4 Annex 4 Part i	Refer to policy
Night Subsistence Allowance / Hotel Accommodation	Dependent on individual circumstances up to stated limits	Travel Bookers	12.5 Annex 4 Part ii	Refer to policy
Overnight Meal Allowance	Up to £25.00	Account NI / HR Connect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.5 Annex 4 Part ii	Refer to policy

T&S Allowances and How to Claim

Allowance	Rate	How to Claim	Policy Reference / Section	Tax Liability
Personal Expenses	Up to £5.00 per night	Account NI	12.5b Annex 4 Part ii	Nil
Staying with Friends and Family	£25.00 per night	HR Connect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.3b	Taxable, but tax paid by Department
Travelling outside the UK / Ireland	Check the Worldwide Subsistence Rates	Account NI	9.05 Postings Outside of the UK (Policy) – Chapter 2 – Section 2.2	Nil
Staff who work late at night	£3.25 per night	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.10a	Taxable
Travel to more than one Permanent Workplace (HMRC Definition)	Dependent on individual circumstances	HR Connect: PR-TCA 3.1a Payroll – Detached Duty Expenses	Annex 2, Section 1c.	Taxable, but paid by the Department

T&S Allowances and How to Claim

Allowance	Rate	How to Claim	Policy Reference / Section	Tax Liability
Accommodation Allowance	Dependent on individual circumstances, up to stated limits	Account NI / HR Connect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.6 Annex 4 Part iii	Refer to policy
Reimbursement of Rent paid for Family Accommodation at Detached Duty Station	Dependent on individual circumstances	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.7	Taxable
Reimbursement of Expenses Associated with Attendance at Investitures and Royal Garden Parties	Dependent on individual circumstances	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.8	Taxable, but Tax paid by Department
Overseas Residential Training Course	£10.00 per night	Account NI	12.9 Annex 4 Part xi	Nil
Staff who sleep at the workplace either before or after early or late duties respectively	£3.25 per meal	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.10a	Taxable

T&S Allowances and How to Claim

Allowance	Rate	How to Claim	Policy Reference / Section	Tax Liability
Staff who sleep at the workplace but are disqualified for on-call or stand-by allowance	£7.60 per night	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.10a Annex 4 Part vi	Taxable
Staff who work late at night in addition to ordinary day duty and are obliged to sleep at the workplace	£10.90 per night	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	12.10a	Taxable
Travelling Expenses for Essential Qualifications	Normal T&S Rates	Account NI / HR Connect: PR-TCA 3.1a Payroll – Detached Duty Expenses	6.15	Refer to policy
Travelling Expenses for Assistance to Study Scheme	Public Transport Rate 25.7p per mile	HRConnect: PR-TCA 3.1a Payroll – Detached Duty Expenses	6.16	Taxable

[<Back to Top>](#)

CLAIMING MILEAGE WHEN IN RECEIPT OF EXCESS FARES ALLOWANCE

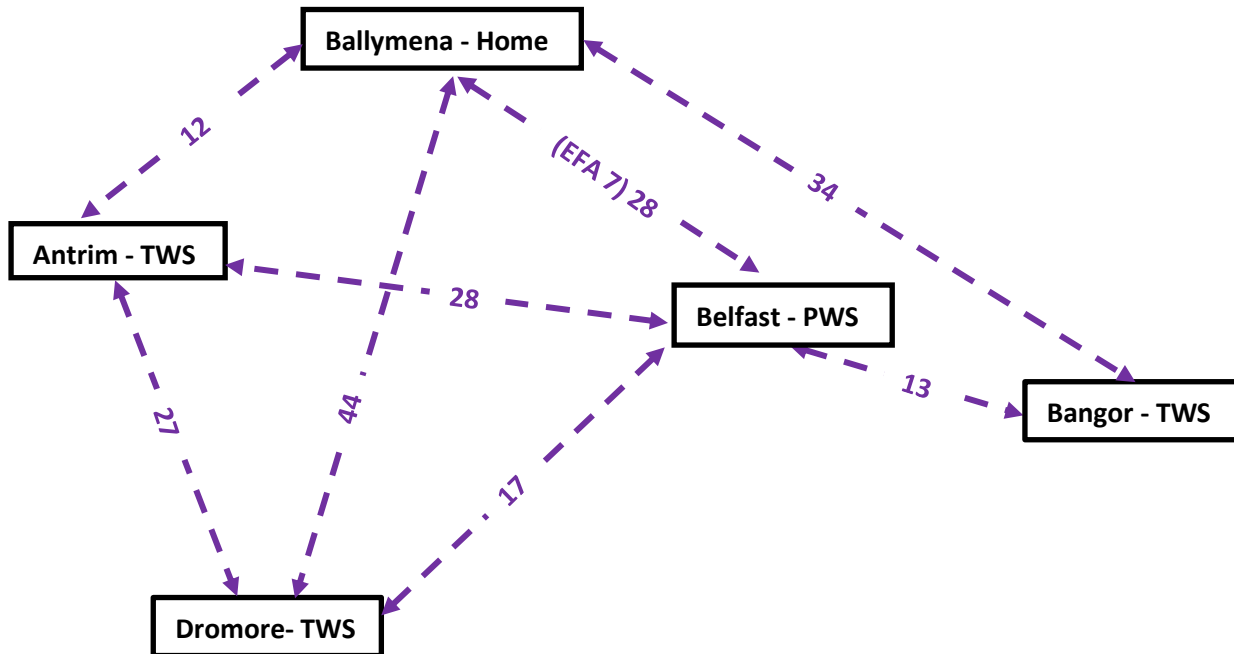
EXAMPLE: Home is Ballymena. Old Permanent Workplace was Larne. Excess Fares awarded to travel to New Permanent Workplace (PWS) in Belfast and Officer requires their private vehicle to carry out the duties of their post.

Ballymena to Larne – 21 miles

Ballymena to Belfast – 28 miles

Excess Fares entitlement is 7 miles one way. Excess Fares entitlement return journey is 14 miles from home (Ballymena) to new place of work (Belfast).

NB: All mileages are for example only; the exact location is required to be used to calculate entitlement.



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Scenario 1 –

Requested to attend a meeting in Bangor, did not go to Belfast PWS.

Entitlement –

- 1) The lesser of rule will apply in these circumstances. Mileage between either Ballymena to Bangor (34 miles) or Belfast to Bangor (13 miles).
- 2) EFA cannot be claimed

Scenario 2 -

Required to attend a site visit in Antrim for 2 hour site visit but must attend the permanent workplace in the afternoon.

Entitlement –

- 1) Mileage between either Ballymena to Antrim (12 miles) or Belfast to Antrim (28 miles), the lesser journey.
- 2) Half excess fares on the return journey from Belfast to Ballymena

Scenario 3 –

Required to go to Antrim for a site visit, after which they must attend a conference in Dromore before returning Home.

Entitlement -

- 1) Mileage between either Ballymena to Antrim (12 miles) or Belfast to Antrim (28 miles), the lesser journey.
- 2) Full mileage from Antrim to Dromore (27 miles)
- 3) Mileage between either Dromore to Ballymena (44 miles) or Dromore to Belfast (17 miles), the lesser journey.
- 4) EFA cannot be claimed.

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Scenario 4 –

Attend permanent workplace in Belfast, then required to attend a meeting in Antrim in the afternoon before returning Home.

Entitlement –

- 1) Half excess fares for travelling directly to permanent workplace
- 2) Mileage between either Belfast to Antrim (28 miles) or Ballymena to Antrim (12 miles), the lesser journey.

[<Back to Top>](#)