



Northern Ireland  
Assembly

## SECTION 9

# TRAVEL AND SUBSISTENCE POLICY

### 1. INTRODUCTION

- 1.1. This document sets out the policy of the Assembly Commission ('the Commission') for travel undertaken by staff on official Assembly business. It outlines the arrangements for organising travel and accommodation when staff are required to work away from Parliament Buildings, and sets out the rules which govern the payment of the associated expenses that are **necessarily** incurred by staff. In doing so, it establishes a coherent framework for the administration of such payments.
- 1.2. A number of other policies refer to the reimbursement of appropriate travel and subsistence expenses and a list of relevant or associated policies is given at paragraph 9.
- 1.3. While this policy covers the travel arrangements for all staff including those travelling on Assembly Committee visits or trips, it may be helpful to note that any cost incurred by Members during such travel is a matter for Members and as such, reimbursements should not be sought by staff on behalf of Members under the scope of this policy.
- 1.4. The key aims of this policy are:
  - 1.4.1. to set out the Commission's approach to facilitating travel;
  - 1.4.2. to define and establish the types of expenditure that may be recovered, to ensure staff are not out of pocket;
  - 1.4.3. to define and establish the administrative processes for using this policy including claiming the necessary expenses; and

- 1.4.4. to ensure full compliance with the requirements established by Her Majesty's Revenue and Customs (HMRC), with regard to the taxable treatment of such expenses.
- 1.5. The administration of this policy is undertaken by the Finance Office, which is situated in room 401 in Parliament Buildings.

## **2. GENERAL PRINCIPLES**

- 2.1. This policy covers the arrangements for any travel undertaken by staff when they are required to be away from Parliament Buildings for the purposes of carrying out Assembly business. This is referred to as 'work-related' travel or 'travel on official Assembly business'. It may include, but not be limited to, travel required to attend approved training courses, to attend or participate in conferences, to attend official meetings, to undertake visits to other establishments / legislatures, to facilitate external Assembly Committee meetings or to participate in Assembly Committee visits.
- 2.2. The different modes of transport which may be used to undertake approved travel are outlined from paragraph 5 onwards. All travel undertaken by means other than a privately owned vehicle should be booked centrally by the Commission's Travel Team, which is located in the Finance Office.
- 2.3. For HMRC purposes, all staff are considered to have a 'permanent workplace' which is the location they attend regularly to carry out the contractual duties of employment. Attendance at the permanent workplace is frequent, follows a pattern and is the place staff normally attend for all, or almost all, of the period for which they hold the employment. For the purposes of this policy and to satisfy HMRC requirements this is taken to be Parliament Buildings for all Commission staff.
- 2.4. From time to time it may be necessary for staff to stay away from home while undertaking work-related travel. This policy also covers the arrangements for approving and booking accommodation to facilitate that travel. The policy sets the limits that will be applied to this accommodation. All accommodation should be booked centrally by the Travel Team.
- 2.5. It is recognised that staff should not be out of pocket for the costs they necessarily incur while working away from Parliament Buildings, but neither should they profit from it. This policy defines those incidental travel costs and subsistence costs which may be reimbursed. 'Subsistence' costs include the necessary costs of meals or refreshments purchased while working away from Parliament Buildings. The HMRC definition of subsistence includes any other necessary costs of travelling such as parking charges, tolls, congestion charges or business phone calls, however for the purposes of this policy such costs are not included as subsistence, but instead these costs are defined as incidental travel costs and dealt with separately.
- 2.6. Travel should only be undertaken when it is necessary to do so. Prior to seeking approval to travel, staff should consider if it is really necessary or if there are

other options available to achieve the same objectives. For example, is it possible to use technology to undertake meetings remotely? If travel is required, what is the best and most economical way to travel? Does more than one person have to attend? Is it possible to share travel arrangements? Is it necessary to stay overnight, travelling either the day before or the day after an event?

- 2.7. Staff are expected to observe the highest standards of financial propriety and must ensure that all travel arrangements are properly approved in advance wherever possible and that unjustified claims are not made under this policy. Travel costs should be reasonable and not excessive.
- 2.8. While it is assumed that the most economical option for travel will generally be adopted, it is recognised that there needs to be a balance with other business needs such as time away from the office, total travel time, personal safety, health and well-being of staff, and the requirement for reasonable adjustments for people with declared disabilities etc. When estimating the cost of a trip, the total cost of travel, accommodation, subsistence, incidental travel costs and conference fees must be considered by the budget holder, prior to approval being granted.
- 2.9. The policy does not include travel between home and Parliament Buildings which is defined by HMRC as an 'ordinary commute' or travel which is undertaken for personal or private reasons. It is perhaps helpful to note that when travel is undertaken in a privately owned vehicle, HMRC has very specific guidance how mileage may be calculated and which journeys can be defined as work-related travel. Details on how to calculate mileage is given in Appendix 4.
- 2.10. As noted above, the scope of this policy is to cover work-related travel when a member of staff has to work away from Parliament Buildings for a short and temporary period of time (e.g. any time ranging from a couple of hours up to a month). However, should a member of staff be sent to another location to carry out official Assembly business, a number of considerations need to be taken into account to ensure that HMRC rules are not breached in relation to ongoing payment of travel and subsistence costs. Any costs associated with such a posting will be discussed with the HR Office and agreed in advance of the agreement being entered into.
- 2.11. It may be necessary for a member of staff to have additional assistance while he or she travels due to a declared disability. Such arrangements are covered by the scope of this policy. Reasonable adjustments by their nature will vary from one member of staff to another and therefore specific requirements should be discussed with the Travel Team at the earliest opportunity to make sure that all reasonable adjustments are considered and can be facilitated, where required. Where a member of staff requires someone to accompany them by way of a reasonable adjustment, the associated costs of travel, subsistence and accommodation are covered by the scope of this policy.

### 3. ORGANISING AND APPROVING TRAVEL OR ACCOMMODATION

- 3.1. When it is necessary to travel for work, other than in a privately owned vehicle, **all** travel and accommodation arrangements should be made centrally through the Travel Team. In advance of a formal decision to travel, a member of staff should ascertain what availability there is and how much the trip might cost, particularly where there are a number of alternative options. Staff should complete the pre-travel information section of the Travel Form (pre-TIF) to request information on all aspects of travel and accommodation required, specifying the destination, date of outward and return travel, all modes of transport that will be required, accommodation requirements, numbers travelling, etc. The Travel Team will then provide a number of options with provisional costings, returning the pre-TIF to the member of staff. These options should be considered carefully by the member of staff and discussed with his or her line manager.
- 3.2. When travelling for work, there is an expectation that all members of staff will use the most efficient and economic form of travel, taking into account:
- Which public transport alternatives are available;
  - Associated subsistence and accommodation costs;
  - Any achievable savings on official time (including length of time away from office);
  - Practicalities of the journey;
  - Personal safety;
  - Sustainability and impact on the environment,
  - Special requirements, reasonable adjustments or particular needs; and
  - The overall cost of the trip.
- 3.3. In considering travel options, staff should seek to achieve the most reasonable cost to the Commission, which may include arranging travel to avail of special off-peak or low cost fares.
- 3.4. Once all of the options have been considered and discussed with the line manager, if the trip is to proceed, the member of staff should select which options are to be booked and return the signed Travel Authorisation (TA) section of the Travel Form to the Finance Office. Where the line manager is not the budget holder, the form should be reviewed by the budget holder prior to submission to the Finance Office. It is important that where the most efficient or economic method of travel is not selected, the line manager provides justification as to why the most economic option has not been chosen. This

does not apply to those travel arrangements that are required by way of reasonable adjustment for a person travelling with a declared disability. Anyone who has concerns about the application of this aspect of the policy, particularly in relation to necessary reasonable adjustments for declared disabilities, should contact the Travel Team for advice and support. Should the member of staff decide not to travel they must let the Finance Office know immediately.

- 3.5. A copy of the Travel Form is attached at Appendix 1 to this policy. A copy of the Travel Form is also available from the Finance Office pages of AsslSt or by using the link below:

**[INSERT LINK TO REVISED TRAVEL FORM]**

- 3.6. In completing the Travel Form it is important that all relevant information is included and that requirements are fully specified. This includes, but is not limited to, giving details of full name of traveller, passport number, copy of passport (when required), all transport requirements and all accommodation requirements including details of reasonable adjustments or dietary requirements. The 'reason for travel' element identifying the objectives of the trip should be clearly stated on the form.
- 3.7. It is imperative that the TA section of the Travel Form is forwarded at the earliest opportunity to ensure best value is achieved. Travel arrangements will not be made unless a completed and authorised TA section is received. A completed TA section is required for each individual traveller.
- 3.8. Where travel is required for attendance at training events or conferences, consideration must be given to the number of delegates attending and the HR event approval form must also be completed. Where more than one delegate is planning to attend, justification for the additional staff attending must be recorded on the HR element of the form.
- 3.9. When travel is required to attend a one-day event or visit outside Northern Ireland, but within the UK or the Republic of Ireland, the assumption is that staff will travel to and from the destination on the same day. If there are reasons why this is not possible this must be discussed with the authorising line manager. This could arise by way of reasonable adjustment for a member of staff who has a declared disability, or it could be because the event starts early in the morning or finishes late in the evening and flights would not permit the member of staff to arrive on time or stay for the duration of the visit. Specific approval to travel the night before or the day after must be documented and recorded on the Travel Form.
- 3.10. The requirement to travel and to avail of accommodation while away from work must be authorised as outlined in Table 1.

<b>Table 1: Schedule of Authorisation</b>	
<b>Destination</b>	<b>Authoriser</b>
Within Northern Ireland	Line Manager at AG6 or above
Outside Northern Ireland, but within Europe	AG2 - Director
Outside Europe	Clerk/Chief Executive
<p>1. All Directors should have their travel approved by the Clerk/Chief Executive;</p> <p>2. The Clerk/Chief Executive should have her travel considered by the Director of Corporate Services;</p> <p>3. Where a Committee trip is planned, the approved Travel Forms should be accompanied by an approved business case (as required under the current Committee guidelines if expenditure is forecast as greater than £500).</p>	

3.11. **Where the travel arrangements are outside the scope of this policy, approval for the exception must be sought from the Clerk / Chief Executive.**

#### **4. TRAVEL & SUBSISTENCE CLAIMS**

4.1. Staff may only claim for the reimbursement of expenditure, necessarily incurred in the performance of Assembly business, where the business has been conducted at a location other than Parliament Buildings. HMRC states that the overriding principle for the reimbursement of business expenditure is that it should be necessarily incurred and cannot be because of the personal circumstances of a member of staff.

4.2. Should the normal application of the rules regarding reimbursement of expenditure leave a member of staff seriously out of pocket or produce an inequitable result, the Head of Finance may agree to offer a small advance on any expenses to be claimed, in line with the provisions for Temporary Imprests as outlined in paragraph 4.7. However ultimate responsibility to authorise any exceptions to this policy lies with the Clerk / Chief Executive.

4.3. It is important to note that any payments made under this policy do not reckon as emoluments for the purpose of calculating pension benefits as per the Principal Civil Service Pension Scheme (Northern Ireland). The rules of the scheme can be found at:

<https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/nics-pension-schemes-members>.

4.3. All staff are responsible for ensuring that no unnecessary costs are incurred and that value for money is achieved. In making a claim for travel and subsistence

expenses, staff are reminded that it should be justified and demonstrably reasonable.

### **Submitting a Claim**

- 4.4. In making a claim for the reimbursement of travel and subsistence costs, staff should note the following points:
- 4.4.1. All claims should be submitted in the format provided by the Finance Office.
  - 4.4.2. All claims, with the exception of those designated as a flat rate allowance (i.e. mileage and personal overnight allowances), should refer to the **actual necessary** expense that has been incurred and **must** always be supported by itemised VAT receipts.
  - 4.4.3. Credit/Debit card receipts alone will not normally be sufficient, as they do not show exactly what has been purchased. The absence of a receipt does not prevent the expense from being claimed, although the claim must be annotated accordingly with an explanation and description of the expense and the reason as to why the receipt is not available. Such claims will be reviewed by the Head of Finance for final approval.
  - 4.4.4. Only expenditure up to the prescribed limits should be claimed.
  - 4.4.5. If it is anticipated that a member of staff will incur expenditure outside the scope of this policy, prior approval should be sought the Clerk/Chief Executive. Such claims must be supported by an explanatory note as to why the expenditure is necessary.
  - 4.4.6. No claims for the cost of alcoholic beverages are admissible, unless they are for hospitality as defined by the Gifts and Hospitality Policy. This includes claims incurred by Committee staff while travelling with Members. The presence of a Member is not deemed to be hospitality and, as such, no claim for alcohol is permitted.
  - 4.4.7. Generally, reimbursement should not be sought for tips and gratuities. However, it is recognised that such payments are unavoidable in some countries. Where travel is to be undertaken to such countries prior approval to claim tips should be sought in line with the Schedule of Authorisation given in paragraph 3.10 In such circumstances reimbursement may be sought for tips or gratuities of up to 15% of each food bill, excluding the cost of alcohol.
  - 4.4.8. To avoid unnecessary queries or delays in payment, all claims should give full details of the expenditure incurred and be supported with all relevant information. As noted previously all expenditure claims should be justifiable and reasonable.

4.4.9. All claims for travel and subsistence expenses must be authorised by a line manager of at least Assembly Grade 6 or above. For the Clerk/Chief Executive, claims for travel and subsistence expenses should be considered by the Director of Corporate Services. In authorising a claim, the line manager is certifying that to the best of their knowledge:

- (a) The travel has occurred;
- (b) An entitlement to claim costs exists;
- (c) The official business in question was arranged so that the minimum of expense has been incurred;
- (d) The claim is accurate (including amounts of mileage claimed);
- (e) That all the appropriate documentation is attached, and if not, why not.

4.4.10. Claims for unreasonable or avoidable incidental expenditure may be refused. Such claims will be considered by the Head of Finance.

### **Late Claims**

4.5. Claims should always be submitted promptly within one month of the date of travel. Claims should be submitted no later than three months after the date of your trip. Claims submitted late are difficult to verify and may only be accepted in exceptional circumstances. If a member of staff has to submit a late claim it should be annotated by the line manager to explain the reason for the late submission and sent to the Head of Finance for final approval. Generally, if a member of staff submits more than one late claim, subsequent late claims will not be paid, unless the delay has been unavoidable or the expenditure can be satisfactorily vouched by the Head of Finance. Infrequency of travel is not an acceptable reason for the late submission of claims. Claims dated a year or more from the date of travel will not be accepted and will be returned to the member of staff unpaid.

### **Improper Claims**

4.6. Any improper or unjustified claims for expenses will lead to them being disallowed, or if following an internal review or investigation it is discovered a claim should not have been submitted and paid, to full recovery. The intentional submission of a false claim is a serious matter and will result in the matter being investigated. Where appropriate, this matter may be investigated under the provisions of the Fraud Prevention and Anti Bribery Response Plan.

### **Temporary Imprests**

4.7. It is recognised that from time to time it may not be possible to pay for all costs centrally or there might be circumstances where a Government Procurement Card (GPC) cannot be used. In such circumstances staff may exceptionally be granted a temporary imprest to assist with the associated costs with travel. As noted in paragraph 4.2, an imprest may also be granted in exceptional circumstances where a member of staff may be financially unable to incur and



seek reimbursement for work-related travel or subsistence costs. Repayment of any outstanding imprest must be made within one month of returning from the trip, accompanied by full receipts of all costs incurred. It is important to note that costs incurred and paid for using an imprest must adhere to the rules of this policy and be within the limits prescribed. Where it is found that inadmissible expenditure has been claimed or costs above the limits have been claimed, recovery will be sought from the member of staff responsible for the claim. Should a member of staff leave the Secretariat prior to repaying the outstanding imprest, the balance will be deducted from the final salary payment.

### **Payments from Outside Sources**

- 4.8. If a member of staff attends court or another outside organisation as part of his or her Assembly duties, either as an expert / witness or in another official capacity, travel and subsistence costs may be claimed in accordance with the provisions of this policy. However, if a third party reimburses any of these costs, the payment should be surrendered to the Finance Office. It is perhaps helpful to note that this only applies where the member of staff has been acting in an official capacity as a Commission member of staff. It does not apply to any payments received in a personal capacity for private attendances, e.g. fees for guest lectures or for attending court to undertake Jury Service.

### **Tax and National Insurance**

- 4.9. HMRC allows employers to pay employees for any necessary expenses that they incur while on business trips. These are generally not subject to tax or national insurance deductions unless otherwise indicated. All payments for the reimbursement of travel, subsistence and incidental costs will be subject to the extant rules published by HMRC.

## **5. TRAVEL – MODES OF TRANSPORT**

- 5.1. Normal modes of travel could include the following:
- (a) Rail;
  - (b) Air;
  - (c) Boat;
  - (d) Public transport – including buses, taxis, tube or tram;
  - (e) Bicycles; and
  - (f) Privately owned motor vehicles.
- 5.2. As noted in paragraph 3.2, staff must seek to use the most economic method of travel available for all journeys; the one which will allow them to carry out official business at the destination and to spend as short a period as practicable away from the office. All travel choices must be justifiable, reasonable and stand up to public scrutiny.
- 5.3. Generally, work-related travel will be booked on an ‘economy’ ticket basis only. Requests for a different class of ticket will only be facilitated where there are no other options available, or in exceptional circumstances. As with all exceptions

to the policy, requests for non-economy tickets, including fully flexible tickets must be approved by the Clerk / Chief Executive. A different class of ticket may also be necessary by way of a reasonable adjustment for those members of staff who have a declared disability, this can be approved in the normal manner as outlined in paragraph 3.10.

### **Travel by Rail**

- 5.4. Staff are entitled to standard class rail travel. Tickets for the express trains between Stansted, Heathrow or Gatwick Airports and central London may also be used, however these will be purchased on an economy basis only. For journeys where seats have to be reserved and reservations cannot be made for standard class seats, first class tickets may be requested. This will primarily apply on the Enterprise service between Belfast and Dublin, where it is often necessary to reserve seats or by way of reasonable adjustment for those staff travelling with declared disabilities.

### **Air Travel & Associated Incidental Costs**

- 5.5. Where air travel is required, staff should use the most economical flight option identified by the Travel Team. The specific allowable class of travel will be governed by the airline's fare structure and the duration of the flight. When proposing air travel arrangements, the Travel Team will consider the journey start and end points (including, if appropriate, the extent of onward travel), savings in official time, the overall objective of the trip and any required reasonable adjustments for individuals with declared disabilities.
- 5.6. Where a member of staff requests an alternative to the itinerary proposed by the Travel Team, for personal reasons, and additional costs are incurred, the member of staff will be asked to reimburse the Commission the full amount of the additional costs prior to travel.
- 5.7. For domestic and European flights, tickets will be booked on an economy basis. Requests for non-economy seats may be made for flights over 10 hours, however these must be specified on the Travel Form and approved by the Clerk / Chief Executive
- 5.8. Requests for a different class of tickets or for the inclusion of additional features such as access to business lounges, fast track security clearance, priority boarding or reserved seats (where there is an additional cost incurred) may be considered if it can be clearly demonstrated that there is a business need (this does not mean a personal desire). Any such request must be approved in advance by the Clerk / Chief Executive. When considering a request for a different class of ticket, consideration must be given to the total cost of the trip and whether the same objective can be achieved by an alternative means.
- 5.9. For all domestic flights and return trips of less than 2 days, cabin baggage only will be booked. Where there is a business need, it may be necessary to book hold baggage for trips less than 2 days. In such circumstances, the

requirement should be clearly indicated on the completed Travel Form and must be approved in advance by the Clerk / Chief Executive.

- 5.10. Hold baggage will be booked at the lightest option included in the fare structure, unless a specific need for a heavier bag is specified on the Travel Form. Where a member of staff is travelling with heavy or bulky luggage, reimbursement for reasonable portage charges may be sought. If this situation is likely to arise, please contact the Finance Office in advance of travel for prior approval.
- 5.11. Staff are reminded that they must not gain any personal advantage from work-related travel. Therefore, any rewards (e.g. frequent flyer points, vouchers, air miles or free travel) should be used solely against any future work-related travel whenever possible, not for private use.

### **Travel by Boat**

- 5.12. Where travel by boat is being undertaken it is important that the total costs of travel, including all associated costs such as car hire/public transport costs etc. are considered in terms of demonstrating value for money. If a member of staff has to travel by sea overnight a cabin should be requested.

### **Travel by Taxi**

- 5.13. Taxis can be seen as an extravagant way to travel, so staff must be sure they can robustly defend their reason for using them. Generally, taxis must only be used for local travel and in exceptional circumstances. Before considering the use of a taxi, staff must take into consideration all alternative options. Under the scope of this policy the cost of taxi journeys will only be met on the production of valid receipts and in the following circumstances:
- for journeys for which there is no other alternative suitable method of transport, including public transport;
  - where the use of a taxi is cheaper than all other viable options, for example when travelling to an airport is the taxi journey cheaper than claiming the mileage and airport parking
  - when heavy or bulky luggage necessarily has to be transported to or from the place of departure or arrival;
  - where the saving of official time is critical for the attendance at a venue for a meeting, conference or training event;
  - where there is more than one member of staff travelling and the shared cost is less than the combined costs of other methods of transport;
  - where issues of personal safety arise;

- during the later stages of pregnancy, or due to a pregnancy-related medical condition; or
  - where there is a requirement for reasonable adjustments.
- 5.14. This guidance only refers to the use of taxis when undertaking work-related travel, such as to and from home to local airports, or to or from training events/conferences or meetings while away on Assembly business. Any other travel undertaken to and from the home, will be considered within the scope of extant HMRC guidance on business travel, and as such payments may be deemed taxable and will therefore be paid through the payroll.

### **Travel by Private Vehicle & Associated Incidental Costs**

#### *Motor Vehicle Insurance*

- 5.15. When a member of staff uses their own vehicle for work-related travel the vehicle must be in a roadworthy condition, taxed, MOT'd and the member of staff must hold fully comprehensive motor insurance. In order to claim mileage payments, the following must apply:
- (a) **Business use must be included in the insurance policy:** - if the vehicle is owned and insured by another person, the member of staff must ensure that they are insured to drive it for the purposes of their employment. If the vehicle is privately hired by the member of staff, or is a loan or courtesy vehicle, it must be insured for business use;
  - (b) The insurance policy must include, to the industry standard, cover for bodily injury to or death of third parties or passengers. It should also include damage to third party property; and
- 5.16. If the vehicle is being used for official Assembly business in the Republic of Ireland, the member of staff must ensure that they are appropriately insured to drive in the European Union.
- 5.17. The Commission will not reimburse any loss or damage resulting from the use of a private vehicle on official Assembly business. Furthermore, a member of staff is not entitled to seek reimbursement of any excess charged as a condition of their insurance policy.
- 5.18. If a member of staff is required to carry equipment or cash in their vehicle as part of the employment duties, they may need to notify the insurance company, to ensure that the insurance cover is not affected. It is not intended that special insurance cover in respect of the risks to the cash or equipment itself should be arranged as any loss of Commission equipment or cash will remain the Commission's liability.
- 5.19. When a member of staff uses their vehicle for work-related travel they must ensure that prior to undertaking the journey they have read and understood the insurance requirements. On the occasion of submitting the first claim for

mileage the member of staff must complete the Private Vehicle Declaration (attached at Appendix 2) and forward a copy of their current insurance certificate, driving licence and MOT certificate to the Finance Office. It is the responsibility of the member of staff to ensure that any changes in the insurance policy are notified to the Finance Office in writing, prior to any future payments being made.

- 5.20. Should a member of staff be unable to obtain a policy endorsement which covers the use of the vehicle for business purposes or who, because of a change in policy no longer fulfils the insurance requirements detailed in these paragraphs, they will be unable to claim mileage payments.

#### *Mileage Payments*

- 5.21. Staff are expected to organise work-related travel in the most cost-effective way possible. The mode of transport and the route to be taken, must be chosen to minimise costs and the official time taken to complete the journey. This is taken to include consideration of travelling as a passenger where more than one member of staff is due to make the same journey.
- 5.22. Payments of mileage are to reimburse a member of staff for the use of a privately owned vehicle on official Assembly business away from Parliament Buildings (including vehicles that are owned by the member of staff, are registered in the member of staff's name, are being hired by the member of staff or for which the member of staff is a 'named driver').
- 5.23. Mileage payments will only be made where an actual expense has been occurred and for journeys have been undertaken to attend another location to carry out official Assembly business. Mileage incurred on wholly private diversions may not be claimed although reasonable diversions for refreshment purposes may be claimed.
- 5.24. Mileage will be reimbursed at a rate which reflects HMRC's approved Mileage Allowance Payments (MAPs), as set out in Appendix 3 to this policy. MAPs cover any general or mileage related expenses in relation to the vehicle itself such as fuel, servicing, tyres, road tax, insurance and depreciation. No additional claims can be made for expenses of that type. Rates are also set for motor and pedal cycles (See Appendix 3).
- 5.25. **Standard rate of mileage (SR)** will be reimbursed for use of a privately owned vehicle as long as all of the conditions are met in terms of roadworthiness, insurance (as detailed above) **and** the vehicle is being used for a journey which the Commission recognises as appropriate and where it is clearly in the public interest for the vehicle to be used. Such payments are paid without deduction of tax or national insurance. All other payments fall outside of the scope of HMRC rules regarding tax and national insurance and as such will be paid through the payroll subject to tax and national insurance deductions.
- 5.26. While using their own vehicle or travelling in another member of staff's vehicle on official Assembly business, staff are deemed to be in the course of their

duties for the purpose of the injury benefit provisions of the Principal Civil Service Pension Scheme (Northern Ireland). Staff are also covered by the Social Security Contributions and Benefits (Northern Ireland) Act 1992. In other respects, provision for injury or death due to an accident while using a privately owned vehicle on official Assembly business is the member of staff's own responsibility and must fall under the provisions of their individual insurance policy. The Commission does not accept any liability beyond that which would exist if a private vehicle had not been used for the official Assembly business.

#### *Calculation of Mileage Entitlements*

- 5.27. Daily travel between home and Parliament Buildings is defined as an 'ordinary commute' by HMRC and, as such, does not fall within the scope of this policy, instead remaining the responsibility of individual members of staff. In the limited circumstances where it may be paid, e.g. under the terms of the Overtime Policy or if someone has to make an additional attendance outside of normal working hours, it is still deemed to be an ordinary commute and as such it will be subject to tax and national insurance deductions and paid through payroll. Where a member of staff is travelling under the emergency arrangements operated by the Commission at times when public transport is disrupted, and it is necessary for work to start at home prior to journeying to Parliament Buildings, mileage may be claimed and it would not be subject to tax or national insurance deductions (see paragraph 5.33 below).
- 5.28. If a member of staff is required to use their vehicle for work-related travel and they currently use a public transport pre-paid season ticket they will be entitled to claim only the additional expense incurred.
- 5.29. Mileage payments are payable for the mileage between Parliament Buildings and any temporary location visited, by the shortest, most appropriate and practicable route.
- 5.30. For HMRC purposes, where a member of staff is travelling from home to Parliament Buildings and they decide to stop on route to carry out business the mileage may be claimed, but only if it can be clearly demonstrated that the stop was necessary. For example, if the member of staff stops off at a location to make or take phone calls, in line with HMRC guidance this would not be a necessary stop. In such circumstances, the mileage payable will be either the mileage between Parliament Buildings and the temporary workplace or the mileage from home to the temporary location, whichever is least.
- 5.31. Travel from home directly to another temporary location other than Parliament Buildings in order to carry out work (including attendance at training courses or conferences) is not deemed to be an ordinary commute. As such, mileage may be claimed but there are a number of tests that must be applied to ensure that such payments do not attract a tax and national insurance liability. A number of worked examples are included in Appendix 4 to this policy to assist members of staff in applying these rules. If a member of staff wishes to clarify whether a claim can be made, he or she should contact the Finance Office for advice.

- 5.32. Where a member of staff is claiming mileage for a journey, part of which was undertaken when they were not present in the car, tax free payments of mileage will only be made if the corresponding journey when the member of staff is present is also deemed admissible. If when the member of staff is present the journey is not admissible, no mileage may be claimed for either leg of the journey. For example, this may arise when a member of staff is driven to or from a departure airport in his or her car. In these circumstances, mileage may be claimed for both legs of the drop off and pick up journeys. However, if the car used for the journeys is not owned by the member of staff then no mileage may be claimed for either journey.

*Travel During Serious Transport Disruption*

- 5.33. Payments in respect of reasonable, additional expenses incurred by staff travelling to and from work during serious disruption of public transport due to a strike or industrial action may be met by the Commission. Under such circumstances, payments are not subject tax or national insurance deductions. In making a claim, allowance must be made for any refund, which has been or will be obtained in respect of a season ticket.
- 5.34. Where a member of staff normally uses public transport but during the disruption has to necessarily use their own private vehicle, a special mileage payment may be made in respect of the full distance of the return journey. The payment may be made without any deduction because an element representing the saving in normal travel costs has already been taken into account when calculating the rate of payment. Details of the current rate payable can be found in Appendix 3.
- 5.35. Where a member of staff normally uses his or her privately owned vehicle, he or she may be paid the special mileage allowance in respect of any excess distance travelled due to the disruption.
- 5.36. If during the period of disruption, a member of staff is carrying passengers in his or her vehicle they may additionally be paid a passenger supplement as set out Appendix 3.
- 5.37. The above-mentioned payments should be made on the basis that:
- (a) No unnecessary or avoidable expense is reimbursed;
  - (b) When private vehicles are used, no unnecessary or avoidable distance is travelled;
  - (c) Allowances (including passenger supplement) are not paid under these paragraphs for any part of a journey which qualifies for allowances under other paragraphs; and
  - (d) Normally more than 4 miles have been travelled daily each way. The Commission may make payments to a member of staff who lives less than 4 miles from his or her work if the circumstances are exceptional.

Under these circumstances advice should be sought from the Head of Finance.

*Incidental Costs Associated with Travelling by Private Vehicle*

- 5.38. **Staff with Disabilities** – For those members of staff who have declared disabilities and who are unable to use public transport and have to travel by private vehicle, they may be reimbursed mileage at the SR for all work-related travel. Such payments are predicated on the assumption that the requirements relating to insurance and roadworthiness are all met.
- 5.39. **Passenger Supplement** – A member of staff who uses his or her private vehicle work-related and who carries other members of staff may be paid a passenger supplement. The supplement which is payable for each passenger is set out in Appendix 3. This does not apply to motor cycles or similar vehicles.
- 5.40. **Equipment Supplement** – When approved by a line manager, an equipment supplement, as detailed in Appendix 3, may be paid to a member of staff who necessarily has to carry equipment inside his or her private motor vehicle. This only applies when equipment has to be carried inside the car, and should not be authorised where the boot or a luggage rack / trailer can be used. It should be noted that the equipment supplement is now payable for journeys that would not necessarily attract a business mileage payment, such as home to office. However, it should also be noted that **all** payments of this supplement are subject to tax and national insurance deductions and will be paid through payroll.
- 5.41. **Tolls/Car parking/Ferry charges** – A member of staff using his or her private motor vehicle on work-related travel may be reimbursed the costs of tolls, car parking or ferry charges. All claims for such payments must be accompanied by VAT receipts except for the recovery of toll charges where it is often not possible to obtain a receipt. However, if payments are made online, payment verifications should be retained and presented with the claim. If a member of staff does not hold the correct insurance, mileage may not be claimed, but it may still be possible to claim the incidental costs for parking, etc. but staff are reminded that while using private motor vehicles for work-related travel, it is strongly advised that the insurance requirements are adhered to. Staff wishing to use their car to travel to an airport and subsequently claim the parking charges must consider whether such arrangements are the most economical option. In such circumstances staff should seek to ensure the cheapest tariff is achieved particularly through the timely use of any available pre-booking facilities.
- 5.42. **Bicycles** – A member of staff using a bicycle for work-related travel may be reimbursed at the rate set out in Appendix 3.
- 5.43. **Self-Drive Hired Cars** – If a member of staff is provided with a short-term hired car for a particular journey or journeys in order to undertake work-related travel, the Commission will meet all the hiring and running costs incurred in using the vehicle on that journey. Hiring in these circumstances must be subject to the



prior approval by a Director or above. In the event of an emergency where a member of staff's car breaks down while on official Assembly business, any expenses necessarily incurred by a member of staff to hire a car to complete the business will be met. The insurance on the vehicle must however, specifically cover the use by the member of staff for business purposes.

- 5.44. **Travelling Expenses when Undertaking Study** – Under the Essential Qualifications Policy, mileage claims may be made and payments will be made at the SR. In such cases, the place of study shall be considered a temporary workplace. However, such payments will only be made tax free where undertaking the qualification is in the performance of the duties. Studying for qualifications that are deemed to be relevant to the job or which continue to keep someone qualified to do the job are no longer eligible for tax relief and therefore such payments are subject to tax and national insurance contributions and will be paid through payroll. A member of staff who has been given approval to undertake a course of study under the Assistance to Study Scheme will receive travel at the SR, however this will be taxable. They will also receive up to 80% reimbursement of any compulsory residential costs. The reimbursement will only be considered for those costs identified on the study application form and such payments will be subject to tax and national insurance deductions.

## 6. SUBSISTENCE

- 6.1. Subsistence covers the costs of food and refreshments necessarily incurred when a member of staff has to work away from Parliament Buildings. Staff are reminded that in line with the overarching principles of this policy, claims for subsistence should only be for the actual expenditure that is necessarily incurred while away from Parliament Buildings. The costs of alcoholic beverages will not be reimbursed as part of any subsistence claim and must not be claimed.
- 6.2. The amount of subsistence that may be claimed will depend on the period of time away from Parliament Buildings and the limits that may be claimed are detailed in Table 2.

	Subsistence Rates			
	Breakfast	Lunch	Dinner	Refreshments
<b>Maximum Daily amounts</b>	<b>£15</b>	<b>£20</b>	<b>£35</b>	<b>£10</b>
Where an absence is more than five hours and is at a distance of greater than 5 miles from Parliament Buildings and:	Where the cost is not included in a hotel booking or it has been necessary to leave home before 7 am	Where the absence includes the period between 12 noon and 2 pm	Where the absence extends into the evening and is continuing after 7 pm.	This is to cover light refreshments: non-alcoholic drinks and/or light snacks in between meals during the time away from Parliament Buildings.

- 6.3. There is no automatic entitlement to claim subsistence and, as such, it is **NOT** a flat rate allowance. The limits represent a maximum that may be reimbursed when supported by the submission of receipts. Claims must be supported with itemised receipts, so that purchases can be verified as admissible. Failure to submit receipts will not necessarily result in non-payment, however an explanation of why receipts are not available must be submitted with the claim.
- 6.4. A member of staff is entitled to make a claim for subsistence when they are:
- (a) absent from Parliament buildings for more than 5 hours; **AND**
  - (b) are more than five miles from Parliament Buildings.
- 6.5. Staff are reminded that in order to claim subsistence, food and drink must have been necessarily purchased. Particular consideration should be given by staff who attend short meetings or training courses in Belfast or the Greater Belfast area. In such circumstances, for meetings or courses in and around the five-hour time limit it is anticipated that limited subsistence should be claimed. Staff are reminded that claims for subsistence in these circumstances must stand up to public scrutiny.
- 6.6. If a member of staff is away from Parliament Buildings on official Assembly business for an extended period of time (i.e. over 30 working days) there will be restrictions on the subsistence that can be claimed. Should these circumstances arise, please contact the Finance Office for more assistance and advice.
- 6.7. For absences of more than 5 hours, but not more than 10 hours, it is anticipated that subsistence claims should be limited to reimbursement for one meal and necessary refreshments. For absences of over 10 hours, reimbursement for two meals and refreshments is anticipated.
- 6.8. When it is necessary for a member of staff to stay overnight in a hotel while undertaking work-related travel, the Travel Team will endeavour to book accommodation on a bed and breakfast basis, so claims for the reimbursement of breakfast costs should not be made. However, exceptionally where this is not possible or it is necessary to travel and start from home earlier than 7 am, reimbursement for the cost of breakfast may be claimed, up to the limit detailed in Table 2.
- 6.9. Exceeding these guideline amounts requires prior approval from the Clerk / Chief Executive. Where prior approval is not possible, the Clerk / Chief Executive has discretion to authorise payment of more than the normal limits if, on the production of receipts, it has been shown that a member of staff necessarily incurred abnormally high expenses on meals. Such claims should arise as exceptions to the policy and as long as receipts are submitted to verify that no personal element is being claimed, no tax or national insurance liability will arise.

- 6.10. Subsistence is not payable if the member of staff is provided with all of the appropriate meals and refreshments during a visit, nor if a member of staff takes their meals at home, nor if the place visited is five miles or less by the most direct route from Parliament Buildings, nor if the member of staff is attending a residential training course for which the Commission has already met all of the boarding expenses associated with the course.
- 6.11. A **personal overnight allowance** of up to £5 may be payable where a member of staff has to necessarily stay away overnight, in the UK, from their normal place of residence. For every night spent away from home outside of the UK, up to £10 may be claimed. This allowance is to cover personal incidental costs such as laundry costs, telephone calls, newspapers, etc. The submission of receipts is not required for the payment of this allowance. It is not subject to tax or national insurance deductions. However, it must only be claimed where **actual additional expenditure has been necessarily incurred** as a result of the overnight stay away from home. Personal overnight allowance may also be payable for staff attending residential training courses.
- 6.12. Generally, no other incidental costs associated with travel should arise, however the Head of Finance may at her discretion take account of unavoidable expenses incurred while undertaking work-related travel. The Clerk/Chief Executive will have ultimate responsibility for decisions on any such payments, particularly those which may be deemed novel or contentious.

## 7. ACCOMMODATION

- 7.1. All accommodation must be booked centrally by the Travel Team on the submission of a completed TA section of the Travel Form. No accommodation should be booked directly by staff unless in an emergency **and** the Travel Team is unavailable.
- 7.2. The completed and approved Travel Form should clearly show which of the proposed options has been selected. Any additional requirements, including dietary requirements or requirements by way of reasonable adjustments must be clearly specified on the form. If staff are able to identify a preferred hotel at the required location that falls within the limits specified by the policy, the Travel Form can be annotated accordingly when the pre-TIF is being completed. However, if the Finance Office is able to source a comparable hotel in the same locality at a cheaper rate, it will be assumed that the cheaper accommodation will be used.
- 7.3. Generally, accommodation will be booked on a bed and breakfast basis, however if breakfast is not required, this must be clearly annotated on the Travel Form.
- 7.4. The maximum nightly rates for accommodation are set out in Table 3.

<b>Table 3: Maximum Nightly Accommodation Limits</b>		
<b>Location</b>	<b>Accommodation Rates</b>	
<b>London</b>	£250	Bed and Breakfast basis, inclusive of VAT. If breakfast is not included this should be reduced by £15 allowance.
<b>Edinburgh</b>	£150	
<b>Elsewhere in GB, Northern Ireland, Channel Islands and Isle of Man</b>	£140	
<b>Republic of Ireland and rest of Europe</b>	£175	
<b>USA – Washington USA (Other) and rest of World</b>	£200 £175	
<b>Private Arrangement Rate (staying with friends or relatives rather than in a hotel)</b>	£25	This is subject to tax and national insurance deductions so will be payable through payroll. However, receipted expenditure for subsistence may also be claimed unless meals are provided by host.

- 7.5. Exceeding these guideline amounts requires approval by the Clerk / Chief Executive as an exception to the policy.
- 7.6. Occasionally it may be more convenient for staff to stay with friends or family while undertaking work-related travel. In such circumstances a private arrangement rate may be claimed. This is a flat rate allowance (as noted above in Table 3) and as such is subject to tax and national insurance deductions and will be paid through payroll.
- 8. REIMBURSEMENT OF EXPENSES ASSOCIATED WITH ATTENDANCE AT INVESTITURES**
- 8.1. The Commission has discretion to assist a member of staff whose nomination was sponsored by the Commission, with travel and subsistence costs associated with attendance at investitures. The amounts of assistance must be contained within the maximum entitlements for travel and subsistence as if the member of staff was on official Assembly business.
- 8.2. When nominations have been sponsored by the Commission, assistance may also be given to accompanying relatives.
- 8.3. A recipient of an award may be allowed to bring up to 3 guests to the ceremony. Within this limit the Commission may, at the discretion of the Clerk/Chief

Executive, decide on the number of guests for which financial assistance will be payable.

- 8.4. Any travel and subsistence assistance paid to staff and their relatives is subject to tax and national insurance contributions and will be payable through payroll.

## 9. Further Information

Staff may also be interested in the following Sections of the NIA Staff Handbook:

- [3.08 Special Leave](#)
- [5.01 Assistance to Study – Further Education](#)
- [5.02 Assistance to Study – Essential Qualifications](#)
- [8.04 Pensions](#)
- [8.07 Overtime](#)
- [8.11 Travelling time](#)

Other policies to consider include:

- [Gifts & Hospitality Policy](#)
- [Government Procurement Card Policy](#)
- [Travel Scheme – use of Taxis](#)
- [Committee Handbook – Chapter 12 & 16](#)

Appendix 1 – Travel Form

Appendix 2 – Private Vehicle Declaration

Appendix 3 – Mileage Allowance Rates

Appendix 4 – Worked examples of mileage calculations





Northern Ireland  
Assembly

Appendix 2

**PRIVATE CAR DECLARATION**

**FAO :** Book Keeping Team  
Finance Office  
Room 401  
Parliament Buildings  
Stormont Estate  
Ballymiscaw  
Belfast  
BT3 4XX

**USE OF PRIVATE VEHICLE ON OFFICIAL ASSEMBLY BUSINESS**

I confirm that I have read the rules regarding use of private vehicles in the Travel and Subsistence Policy and that:

- I understand the requirements;
- My vehicle is in a roadworthy condition;
- My vehicle has appropriate business insurance cover;
- I confirm that if I am required to carry cash or equipment on official Assembly business my insurance cover is not invalidated as a result;
- I undertake not to claim from the Commission in respect of any loss or damage I sustain which is recoverable under my insurance policy, or would have been recoverable if my policy did not contain an excess clause;
- I will notify the Commission of any change that leaves me with less cover than the rules require; and
- I hold a current valid driving licence for the vehicle concerned.

I enclose a copy of my Certificate of Insurance, Driving Licence and where appropriate my MOT document.

Signed: .....

Print Name: .....

Cost Centre: .....

Date: .....



Northern Ireland  
Assembly

Appendix 3

## MILEAGE ALLOWANCES

### RATES PER MILE

<b>STANDARD RATE OF MILEAGE ALLOWANCE PAYABLE FOR USE OF PRIVATE MOTOR CARS (SR)</b>	
<b>All Engine Capacities</b>	<b>Rate</b>
Up to 10,000 miles	45p
Over 10,000 miles	25p

<b>STANDARD RATE OF MILEAGE ALLOWANCE PAYABLE FOR USE OF PRIVATE MOTOR CYCLES AND MOTOR CYCLE &amp; SIDE CAR</b>	
<b>All Engine Capacities</b>	<b>Rate</b>
Unlimited Mileage	24p

<b>PEDAL CYCLE ALLOWANCE</b>
20p

<b>PASSENGER SUPPLEMENT</b>
5p
For each passenger carried.

<b>EQUIPMENT SUPPLEMENT</b>
<b><i>Note: the supplement is taxable and liable to National Insurance contributions)</i></b>
2p
per mile for distances over which the equipment is necessarily carried.





Northern Ireland  
Assembly

**Appendix 3  
(Continued)**

**SERIOUS PUBLIC TRANSPORT DISRUPTION**

Where staff normally use public transport but during the disruption they necessarily use their private motor vehicle, a special mileage allowance may be paid.

The rate is 33p per mile.

**ACTUAL EXPENDITURE**

<b>TOLLS/CAR PARKING/FERRIES, ETC.</b> <b>(Receipted expenditure)</b>
--

Full receipted cost may be reimbursed if the Commission is satisfied that such charges were actually and necessarily incurred, and that costs are reasonable, having regard to saving of official time.
---

Toll charges may be reimbursed in the absence of receipts, but receipts should be submitted when possible.
--



Northern Ireland  
Assembly

## Appendix 4

### EXAMPLES OF MILEAGE CALCULATIONS TO OR FROM A TEMPORARY WORKPLACE

There are certain circumstances where a member of staff may undertake a journey on official Assembly business to a temporary place of work, where the journey starts from and/or ends at the member of staff's home. Generally, a member of staff may not turn an ordinary commute into a business journey by making a stop on the way to work. However, travel directly to a temporary workplace from home is admissible as business travel, even if the journey is in the same direction as a commute and of approximately the same distance, passing the permanent workplace.

#### Example 1:

*Member of staff 'A' travels from his or her home in Newtownards to a meeting in Belfast city centre without stopping at Parliament Buildings on the way (10 miles). The member of staff then travels back to Parliament Buildings (6 miles) in the afternoon to carry out Assembly business before travelling on home in the evening to Newtownards (7 miles).*

***The total distance eligible for reimbursement is the distance from Newtownards to Belfast to Parliament Buildings (16 miles).***

#### Example 2:

*As above, however the member of staff 'A' travels directly home to Newtownards after the meeting has finished (10 miles).*

***The total distance eligible for reimbursement is the return distance to and from the temporary workplace (20 miles).***

#### Example 3:

*Member of staff 'B' travels by private vehicle from his home in Ballymena to Parliament Buildings (33 Miles) in the morning. Then in the afternoon, member of staff 'B' travels on official Assembly business from Parliament Buildings to a meeting in Ballycastle (60 miles). After the meeting, member of staff 'B' travels straight home to Ballymena (31 miles).*



Northern Ireland  
Assembly

*In these circumstances the distance that the member of staff would be eligible to claim for is from Parliament Buildings to Ballycastle (60 miles) and Ballycastle to Ballymena (31 miles), as the employee is travelling directly home from a temporary workplace.*

***The total distance eligible for reimbursement would be (91 miles).***

*The journey from Ballymena to Parliament Buildings in the morning would not be admissible, as this portion of the journal is deemed to be an ordinary commute.*

Example 4:

*Member of staff 'C', lives in Newtownards and works in Parliament Buildings. He or she attends a meeting in Ballycastle in the afternoon, travelling from work in Parliament Buildings. After the meeting, he travels straight home from Ballycastle to Newtownards (67 miles).*

*The amount of mileage that may be claimed is:*

***The distance between Parliament Buildings and Ballycastle (60 Miles) plus the distance between Ballycastle to Newtownards (67 miles) = (127 miles)***

*No part of the journey home in this example, would be considered as an ordinary commute, even though the employee passes Parliament Buildings on the way home.*

***Additionally, if member of staff 'C' travels straight from his home to Ballycastle to attend the meeting, 67 miles (round trip of 134 miles) would be claimable (i.e. the full journey).***

It should be noted, that the above rules for claiming mileage allowance to a temporary workplace are in accordance with current HMRC policy, which is reviewed from time to time.