

Northern Ireland Civil Service (NICS) Travel and Subsistence Policy

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Subsistence Allowances

Northern Ireland Civil Service Travel and Subsistence Policy

1. Introduction

- 1.1 This Policy sets out rules applying to all Northern Ireland Civil Service (NICS) Staff for:
- a. payment for work related travel within Northern Ireland, Great Britain and Republic of Ireland;
 - b. payment of subsistence and other allowances designed to meet the **additional** cost incurred by being away from home on official duty.
- 1.2 The key aims of this policy are:
- a. to set out the NICS policy in relation to work related travel and expenses
 - b. to state clearly the types of expenditure that can and cannot be reimbursed
 - c. to define the process for claiming necessary expenses
 - d. to ensure that the NICS complies with HMRC rules.
- 1.3 Guidance on allowances available to you if you are posted outside of the United Kingdom or have to relocate your home and family on a permanent transfer within the United Kingdom can be found in the relevant policy in the HR Handbook: [9.05. Postings Outside the UK](#), [9.06. NICS Removals Policy](#).

2. General Principles

2.1 The Overriding Principle

The overriding principle is that reimbursement is not appropriate when no additional expense is incurred.

2.2 Efficient and Economic Travel

- a. While travelling on official business, you must use the most efficient and economic form of travel, taking account not only of the cost of the travel, but also subsistence costs and potential savings in official time and appropriate consideration of work-life balance. Advantage must be taken of any reduced / low cost facilities that are available, for example daily, monthly or season tickets, car sharing.
- b. All staff are responsible for ensuring that no unnecessary costs are incurred and that the NICS receives good value for its use of public funds. When claiming expenses, all staff must be mindful that expenditure of any type must be justified and demonstrably reasonable.

Pensionable Status

- 2.3 Any payments made under this policy, do not reckon as pensionable pay for the purpose of calculating pension benefits as per the Northern Ireland Civil Service Pension Schemes. Rules to be found at: [Civil Service Pensions \(NI\)](#)

2.4 Impact of Absences

Entitlements cease for the duration of any period of unauthorised absence, absence which results from being suspended without pay and absence on unpaid leave. Such absences do not count in determining break periods for subsistence allowance, but they will reckon for the purposes of calculating the period of entitlement to Additional Housing Costs Allowance (AHCA). Part day absences should be ignored.

3. Claims

3.1 Making a Claim

In making claims for reimbursement under these provisions, you should note the following points:

- a. all claims must refer to actual expenses incurred and should be supported by receipts where these are available; an explanation must accompany the claim if the required receipt cannot be submitted, with the exception of those designated as flat rate allowances;
- b. where practical, prior approval is required from the Authorising Officer before any unusual but necessary item of expenditure is made; such claims must also be supported by an explanatory note from the officer and endorsed by the Authorising Officer or Head of Branch, whichever is the higher grade; and,
- c. unnecessary queries will be avoided if your claims are supported by full details of expenses incurred and relevant information, including receipts, where these are available.

3.2 Authorising Officer

For the purpose of authorising claims, the Authorising Officer must be at the appropriate level, which must be of Staff Officer level or equivalent (EO1 for SSA only). The Authorising Officer must always be of a more senior grade to the claimant.

Authorising Officers should certify that to the best of their knowledge;

- the claim is correct;
- that an entitlement exists;
- that the travelling has occurred;
- that 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 depending on the liability for tax and NIC.

3.3 Time Limits for Submission of Claims

Claims should always be submitted promptly and within the following time limits:

- a. at monthly intervals if you travel frequently (in other words at least one journey a week); or
- b. at 3 monthly intervals if you travel occasionally on official business;
- c. in the case of lump sum payments associated with permanent transfer and recurring claims for long-term allowances, within 3 months of the date you could have claimed.

3.4 Late Claims

Claims submitted late may be difficult to check by both the Authorising Officer and the Claims Processing Centre and may only be accepted by the Authorising Officer when an acceptable written explanation for the delay is provided. Claims submitted later than the time limits above, without valid reason, will be disallowed. All claims should therefore be submitted promptly. Ultimate responsibility for decisions on late claims will rest with the Authorising Officer or Head of Branch, whichever is the higher grade.

3.5 Changes in Rates of Allowances

Any changes in rates of allowances, together with the respective dates from which such changes are effective, will be updated on the appropriate system and staff notified.

4. Means of Travel

4.1 Normal Means of Travel

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

- a. public transport, in other words coach, bus, rail, taxi, sea and aircraft;
- b. officially provided transport;
- c. privately owned motor vehicles, in other words motor cars and motor cycles or locally hired self-drive cars;
- d. privately owned or locally hired pedal cycles.

4.2 Air, Sea and Rail Travel

- a. If you are travelling between Northern Ireland and Great Britain or the Republic of Ireland you must use the most economic method of travel which will allow you to carry out your official business at your destination and to spend as short a period as possible away from your headquarters. Prior approval of the Authorising Officer is required before any travel arrangements are made.
- b. All air, sea and rail travel should be booked in advance through your Department's Travel desk, without exception. Every effort should be made to book travel at the earliest opportunity, to take advantage of the lowest available fares and ensure the best use of public money.

- c. Where you are travelling for official business reasons in the company of a non - civil servant who is travelling in business class then you may also travel in business class, subject to section 4.1. Prior approval for business class travel in these circumstances is required.
- d. If you are required to work while in transit, Departments may choose to meet the cost of access to a Business Lounge at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade.
- e. You must not gain any personal and private advantage from work related travel. Any rewards, (for example points, vouchers, air miles, free travel), will be used by the Department or wider NICS solely against future work related travel wherever possible and not for private use.

4.3 Incidental Travel Costs

- a. If you are travelling overnight on official business by sea, you may occupy a cabin at Departmental expense.
- b. If justified by business needs, the additional costs of rail seat reservations may be paid at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade.
- c. Taxis must only be used in exceptional circumstances. Before considering the use of a taxi, you must take into consideration all alternative travel options, for example the use and sharing of a private vehicle. Taxi fares may be reimbursed only on the production of receipts and in the following circumstances:
 - i. for journeys for which there is no other suitable method of transport, including public transport; or
 - ii. when heavy luggage, which it would be unreasonable to expect you to carry, necessarily has to be transported to or from the place of departure or arrival; or
 - iii. where the saving of official time is important.
- d. Should the normal rules leave officers seriously out of pocket, advice on the payment of any additional expenses should be sought from NICS HR. Ultimate responsibility for any such decisions rests with the employing Department. Any payments made by Departments at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, and should be discussed with HR in advance to establish Tax and NIC liability.

4.4 Private Vehicles

- a. For the purpose of payment of motor mileage allowances under the rules set out in this policy, a private vehicle is defined in Annex 2, Section 12.
- b. Once a private vehicle has been used for work related travel under these arrangements and, unless there is any change of circumstance which would make further use unreasonable, your Department may subsequently ask you to use your vehicle, if available, for official business and to carry official passengers where appropriate.

- c. The rules for the purpose of payment of motor mileage allowances apply, similarly, in the following circumstances:
 - i. when you are using your vehicle for work related travel but it is being driven by another person; or
 - ii. when your vehicle is being used but is being driven by another person for work related travel because you are not present, (for example when the vehicle is used to take you to or collect you from an airport). Payment of Motor Mileage Allowance in this circumstance is liable to Tax and NIC and will be grossed up.
- d. While using your private motor vehicle for work related travel or travelling as an official passenger in another officer's car, you are deemed to be in the course of your duty for the purpose of the Injury Benefit provisions of the Principal Civil Service Pension Scheme (Northern Ireland) (see [Civil Service Pensions \(NI\)](#)). You are also covered by the Social Security Contributions and Benefits (Northern Ireland) Act 1992, subject to the decision of the Statutory Authorities in a particular case. In other respects, provision for injury or death due to an accident while you are using your private motor vehicle for work related travel is your own responsibility. If you are intending to use your private motor vehicle for official purposes you should be so informed when asking for the undertakings referred to in section 5.1 below.

5. Motor Vehicle Insurance

5.1 Requirements

- a. If you are using your private motor vehicle for work related travel you must ensure the vehicle is in a roadworthy condition, is taxed and must satisfy the insurance conditions outlined at "b". It is your personal responsibility to ensure that the required insurance conditions are met.
- b. If you are using your private motor vehicle for work related travel and claiming reimbursement of motor mileage allowance, you must meet the following requirements:
 - i. you must have insurance to the industry standard in respect of:
 - bodily injury to or death of third parties;
 - bodily injury to or death of any passenger;
 - damage to the property of third parties;
 - ii. the insurance policy must contain a clause permitting the use of the vehicle for commuting to or from your place of work;
 - iii. the insurance policy must contain either a clause permitting the use of the vehicle by the policy holder in person in connection with his / her business, or a clause specifically permitting the use of the vehicle by the policy holder in person on the business of the employing Department;
 - iv. in the case of a vehicle for which you are a 'named' driver, the insurance policy should specifically cover the use of the vehicle by the named driver in connection with his/ her business;

- v. as a named driver, have insurance covering the risks set out in sections (i) to (iii) above. The Department will not accept any claim in respect of any loss or damage sustained which would have been recoverable under your insurance policy if that policy had extended to damage or loss of the vehicle;
 - vi. if you are using your private motor vehicle for work related travel in the Republic of Ireland, you should ensure that you are appropriately insured for driving in that country.
- c. Notes on individual clauses in motor insurance policies:
- i. Excess Clause - An otherwise fully comprehensive policy with an excess clause which requires you to bear the first part of any claim is acceptable for the payment of Standard Rate motor mileage allowance. The Department will not accept any claim in respect of any amount which you may be called upon to pay as a result of the operation of the excess clause;
 - ii. Equipment - When you are required to carry official equipment in your private motor vehicle you should ensure that your insurance cover will not be affected, if necessary, by notifying your insurance company specifically. It is not intended that you should arrange any special insurance cover in respect of risks to the cash or equipment itself;
 - iii. If you are unable to obtain a policy endorsement which covers the use of the vehicle for work related travel or, because of a change in policy no longer I the insurance requirements detailed, you will be unable to claim official business mileage.

6. Motor Mileage Allowances

6.1 Entitlement

Officers should note that:

- a. the overriding principle applies – mileage allowances are paid only where an additional expense has been incurred;
- b. in general, it is the officer's responsibility to bear the cost of daily travel between their home and their permanent workplace except in the circumstances described at 9.1;
- c. if it is necessary for an officer to use their vehicle for work related travel and they currently use a public transport pre-paid commuter ticket, they are entitled to claim for the additional expense incurred. In these circumstances, mileage allowance may include home to permanent workplace travel. This is liable to tax and NIC and should be claimed through HRConnect.

6.2 Standard Rate (SR) of Motor Mileage Allowance

The SR of motor mileage allowance is payable if you:

- a. are driving your own private motor vehicle as defined in section Annex 2, 12;
- b. meet the insurance requirements of section 5; and
- c. 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).

The overriding principle applies and in all circumstances, you must use the most efficient and economic form of travel.

The approval for journeys under section 6.1 will be based on all items of expenditure including travelling and subsistence allowances and the cost of official time. Approval may be refused on grounds of cost to the NICS and will only be given when it is clear that other advantages outweigh the extra cost of travel in the particular instance.

6.3 Public Transport Rate (PTR)

The PTR of motor mileage allowance is only payable for the use of private motor cars. Payment of PTR does not, however, recognise the use of the private motor vehicle and the Department should therefore make it clear that no liability will be accepted in the event of any accident, damage, injury or death, beyond that which would exist if the private motor vehicle had not been used.

Prior approval must be obtained from HR when claiming Public Transport Rate (PTR) where a more cost effective means of transport is available, for example: public transport, travel as a passenger in another vehicle, hire car (not an exhaustive list).

The PTR of motor mileage allowance is payable to you if you:

- a. are driving your own private motor vehicle as defined in section Annex 2, section 12;
- b. satisfy the insurance requirements of section 5; and
- c. are using the vehicle for a journey which the Department does not recognise as appropriate travel by private motor vehicle, (for example where public transport is available and car parking charges would not have been incurred).

6.4 Motor Mileage Allowance Rates

The current rates of mileage allowances are given in Annex 1. The main SR for private motor cars, including electric cars is payable only for the first 10,000 miles in any financial year. Any additional mileage attracts the lower SR as set out in Annex 1.

6.5 Calculation of Mileage Entitlement

The overriding principle is that reimbursement is not appropriate when no additional expense is incurred.

- a. Mileage Allowances, at either SR or PTR, are payable for the mileage between the permanent workplace and the place visited by the shortest practical route. The Authorising Officer should take account of prevailing road conditions, road works or other exceptional circumstances. Reimbursement is not appropriate when no additional expense is incurred.
- b. The Authorising Officer may restrict claims for SR to the level of the PTR if it is clearly unreasonable for you to have used your private motor vehicle in the particular circumstances, or, if a journey which should have had prior approval is undertaken without such approval (unless there were good reasons given in writing for approval not being sought and, if it had been sought, approval would have been given).
- c. SR may be payable when your car is being driven solely on account of official business on one leg of a journey when you are not present if the corresponding journey when you are present attracts SR. An example of this would be when you are taken to or collected from an airport, using your own vehicle.
- d. If mileage costs are reimbursed in respect of a private motor vehicle for any work related travel when you are not actually travelling in the vehicle, the mileage allowance payments will be liable to Tax and NIC and will be grossed up.
- e. If the part of the journey when you are present does not attract SR, PTR may be applicable for the whole journey.
- f. Where you wish to use any vehicle not meeting the criteria of Annex 2, section 12, PTR of motor mileage allowance may be paid under the normal rules, provided that the insurance policy specifically covers the use of the vehicle by you on the business of the Department.

6.6 Transport Disruption

- a. Sections (i) to (vi) below are subject to Tax and NIC and will be grossed up.
 - i. Payments in respect of reasonable additional expenses incurred by you in travelling to and from your work during serious transport disruption may be met by Departments at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade.
 - ii. Where you use public transport, claims for reasonable additional travelling expenses necessarily incurred by you may be met, allowance being made for any refund which has been or will be obtained in respect of a season / monthly ticket.
 - iii. Where you normally use public transport but during the disruption you necessarily use your private motor vehicle, a Special Mileage Allowance, (see section vi below) may be paid to you in respect of the

full distance of the return journey. This allowance may be paid without any deduction because an element representing the saving in normal travel costs has been already taken into account in calculating the allowance.

- iv. Where you normally use your private motor vehicle, you may be paid the Special Mileage Allowance in respect of any excess distance travelled due to the dislocation.
 - v. In addition to the Special Mileage Allowance payable under sections (iii) and (iv) above, if you are using your private motor vehicle you may, subject to the production of receipts, be paid any reasonable extra parking fees incurred because of the disruption.
 - vi. The Special Mileage Allowance is the PTR plus 30%, calculated in pence per mile to the first decimal place, (in other words anything at 0.5 or above is rounded up). Annex 1, part iv, refers.
- b. The above-mentioned payments should be made on the basis that:
- i. no unnecessary or avoidable expense is reimbursed;
 - ii. when private vehicles are used, no unnecessary or avoidable distance is travelled;
 - iii. allowances, (including passenger supplement) are not paid under these sections for any part of a journey which qualifies for allowances under other sections;
 - iv. normally more than 4 miles have been travelled daily each way. Departments may, at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, make payments to you if you live less than 4 miles from your place of work if the circumstances are exceptional.

6.7 Conveying Official Passengers

When conveying official passengers in your private motor vehicle, you may additionally be paid a passenger supplement at the rate set out in Annex 1, part i, for the whole of the passengers' journeys.

6.8 Staff who have Disabilities

The Disability Discrimination Act (DDA) recognises that barriers exist within society which may present practical difficulties for people with a disability (a detailed definition of disability is provided here: [HR Connect User Guide, Definition of Disability](#)). If as a result of a disability you are unable to use public transport and have to travel by car you may be reimbursed, (not liable to Tax and NIC), at the SR of motor mileage allowance, (assuming that the normal insurance conditions (section 5) and roadworthiness conditions (Annex 2, 13) are met for all travel on official business.

6.9 Equipment Supplement

When approved by the Department, an equipment supplement as detailed in Annex1, Part 2 may be paid to you if you necessarily carry equipment inside your private motor car which is likely to cause abnormal deterioration to the interior of the car. No equipment supplement can be authorised if the equipment could be carried in the boot or in the luggage rack of a normal motor car or is carried in a utility or similar type of vehicle or in a trailer.

It should be noted that the equipment supplement is payable for journeys that would not necessarily attract an official business mileage payment, for example a home to permanent workplace journey.

Equipment Supplement Allowance is liable to Tax and NIC and will not be grossed up.

6.10 Parking Expenses, Tolls and Ferries etc.

If you are using a private motor vehicle for work related travel you may be reimbursed the cost of parking fees, tolls and ferry charges on production of receipts. The rules for payment vary according to the mileage rate for which the journey qualifies as set out in Annex 1. If you are in receipt of Accommodation Allowance and park your private motor vehicle away from home you may be reimbursed extra parking expenses within limits detailed by the Department Head of Branch, provided they are satisfied that the arrangement is justified by the needs of official duty.

6.11 Pedal Cycles

Cyclists using bicycles for business use must ensure that they comply with the Highway Code, Rules for Cyclists (59 to 82) when using their own bicycle or those bicycles available through a public rental scheme, as per 9.07, 4.4, Driving for/at Work policy.

6.12 Hired Cars

Where it is in the public interest for you to be provided with a short-term hire-car for a particular official journey or journeys, a Department may, at the discretion of, the Authorising Officer or Head of Branch, whichever is the higher grade, meet all hiring and running costs incurred by you on using the vehicle on that journey. The insurance on the vehicle must, however, specifically cover the use of the vehicle by you on the business of the Department. Hiring in these circumstances must be subject to the prior approval of the Department. For all practical purposes, the vehicle should be regarded as an 'official' vehicle and mileage should not be claimed. In an emergency, (for example where your private vehicle breaks down on official business) any expenses necessarily incurred by you in hiring a vehicle to complete the official business may be met, at the discretion of the Head of Branch, even where you were unable to obtain prior approval. The insurance on the vehicle must specifically cover the use of the vehicle by you on the business of the Department.

6.13 Official Vehicles

- a. If official vehicles are provided for you, you should note that: drivers will be reimbursed at the PTR for the private travel journey from home to office, through HRConnect. This will be liable to Tax and NIC;
- b. drivers of official cars are responsible for seeing that they are properly immobilised before being left unattended;
- c. an official vehicle may not be parked at your home overnight for your own convenience;
- d. you may park an official vehicle at your home overnight if:
 - i. your home is officially recognised as your normal duty workplace, or, exceptionally;
 - ii. the Department considers it to be in the public interest to park the official vehicle there overnight.

Specific authority from the Department is required for these arrangements. If you are permitted to park an official car near your home you may be refunded actual reasonable expenses without Tax and NIC deductions.

6.14 Compensation for Death or Injury when Driving or Travelling in an Official Vehicle

You are not covered by the Civil Service Injury Benefits Scheme (NI) (CSIBS (NI)) while driving or travelling in an official vehicle in cases where you are killed or injured as a result of your own negligence or misconduct, or where there is no loss of earnings as a result of an accident. In such cases, you may qualify for an ex-gratia payment where you would have been entitled to compensation had you been driving your own car and held comprehensive insurance cover. HMRC will be consulted for guidance on a case by case basis.

Departments must make arrangements for considering ex-gratia payments for you or your estate if you are killed or seriously injured in an accident when driving or travelling in an official car on an officially approved journey where the CSIBS (NI) does not provide cover. These arrangements must include you if, whilst not officially employed by the Civil Service, you are undertaking work on its behalf. Such payments may be made subject to the following conditions:

- a. you, or your dependants, were not at the time of the injury payment in receipt of injury compensation under CSIBS (NI) as a result of the accident;
- b. the driver of the official car involved in the accident did not, at the date of the accident, hold a valid comprehensive motor insurance policy which provided for personal injury benefit to the person killed or injured in the circumstances of the accident.

Departments must consult Civil Service Pensions (NI) in cases of doubt on the coverage of particular individuals or groups of staff, and must seek the approval of Department of Finance for amounts that exceed their delegated authority for ex-gratia payments.

6.15 Travelling Expenses for Essential Qualifications

Under the [Essential Qualifications policy](#), Departments should apply the normal Travel and Subsistence policy and rates can be reimbursed without Tax and NIC deductions if you are undertaking a course of study which is considered essential for your current post. In such cases the place of study shall be considered a detached duty workplace.

6.16 The Assistance to Study Scheme

If you have been given approval to undertake a course of study under the Assistance to Study Scheme, you should receive travel, (liable to Tax and NIC) at PTR claimed through HR Connect - (liable to Tax and NIC). 80% of the cost of compulsory residential training will also be reimbursed. It should be noted however, that reimbursement will only be considered for those costs identified on the study application form to be found in the [HR User Guide - Learning and Development](#).

Also see [HR Handbook, Chapter 5, Learning and Development](#) for further information.

7. Excess Fares Allowances

7.1 Officers Qualifying

Excess Fares Allowance (EFA) is paid to meet the additional cost of travel to and from work following a compulsory transfer. The additional cost may be due to extra mileage travelled if using a private car or increased costs of using public transport.

You may be reimbursed excess fares on permanent transfer at monthly intervals. Departments have discretion to make special arrangements for weekly paid staff if they wish. EFA is liable to Tax and NIC which will be deducted under payroll without grossing up. In order to qualify for excess fares, you must be compulsorily transferred.

You are eligible to apply for excess fares if you are compulsorily transferred and you:

- a. do not qualify for removal expenses; or
- b. qualify for removal expenses but opt not to move home.

You are not eligible to apply for EFA reimbursement if you:

- a. have voluntarily initiated a transfer, i.e. a transfer initiated by you, such as requesting a career development move, an elective transfer, or a change in working pattern which can be accommodated only by a location move;
- b. are returning from a career break;
- c. qualify for removal expenses and choose to move home;
- d. if you are transferred on disciplinary grounds.

All other types of move are considered as meeting the eligibility criteria for EFA. This includes transfers through a general service promotion, internal trawls/ interest circulars, open recruitment, redeployment, at management's request or following a bulk move to new premises.

- a. In terms of the process it is up to the Authorising Officer to;
 - i. assess the application for EFA;
 - ii. make a decision in line with the policy.

The HR Service Provider verifies that the application has been correctly authorised and submitted on time, and then calculates the rate of EFA payable. The Authorising Officer has ongoing responsibility for checking the accuracy of the EFA timecard.

It should be noted that the HR Service Provider does not provide any audit checks on whether the reasons for the application are valid or not. It is therefore important that the Authorising Officer takes full responsibility for determining eligibility for EFA.

- b. Situations may arise where you do not wish to move home for family reasons but the Department needs you to be within a short distance from the new workplace. In such circumstances, the Department at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, may consider there is merit in you lodging at the new workplace during the week and travelling home at weekends. In order to help with the cost of lodging, the Department at the discretion of the Head of Branch can pay you the equivalent of the EFA which would have been payable had you travelled daily, in other words 'notional' excess fares. Such payments would last for 3 years from the date of transfer. Payment of notional excess fares is not an alternative to moving house or daily travelling. It must only be used in exceptional circumstances.
- c. Departments may, at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, make some payment towards additional commuting costs where the individual faces a substantial increase in outgoings on moving home and has to cope with an increase in commuting costs. Any such payment would need to be within the limits of the EFA scheme. It is envisaged that this discretion would only be used in exceptional cases where you would otherwise suffer actual financial hardship or where there might be some management or financial benefit to the Department. For example, help with excess fares might encourage someone to live in a cheaper area some distance from the place of work with a consequent saving in Additional Housing Costs Allowance (AHCA).
- d. If you elect to receive EFA and not removal expenses, you are entitled, within 3 months of the date of transfer, to a change of mind but the total excess fares paid will be recovered from salary / transfer grant at the same time as the transfer grant is paid.
- e. Conversely, Departments may, at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, allow you if you have decided

to move home, to switch to EFA within 3 months of the removal provided the total costs of the removal allowances are recovered.

- f. If you qualify for reimbursement of removal expenses, see the Handbook section [9.06, Section 1, General Removal Expenses](#).

7.2 Frequency / Duration

Reimbursement may only be made on days where the expense is actually incurred. Authorising Officers must therefore ensure that claims for days on which the claimant was absent are not approved.

EFA is normally payable for 3 years from the date of transfer and is not extended by days on which EFA is not payable. It is, however, extended by any period of maternity leave occurring within the period of entitlement. Reimbursement may exceptionally continue for absences of 3 weeks or less only in those cases where you are in receipt of a season ticket of 3, 6 or 12 months duration. Departments have authority to pay EFA for up to 5 years for transfers where a move of home would otherwise take place. It is envisaged that this discretion would normally be used only exceptionally and when there is a consequent saving on removal expenses.

7.3 Travel Cost Calculation

- a. EFA should be calculated on the basis of the difference in cost between the actual method of travelling to the old workplace, (in other words private vehicle or public transport) and the most cost effective and reasonable means of travel to the new workplace. For example, if the journey at the old workplace was by public transport and the journey at the new workplace is by car, the HR Service Provider can base their calculations on these costs if they are satisfied that the new journey is based on the most cost effective means of travel. The cost of travel to work by private vehicle will be calculated using the Public Transport Rate (PTR) of motor mileage allowance. When you are required to have the car at the new workplace for official business during the period of entitlement to EFA, home to office mileage will be paid at PTR.
- b. The amount of EFA will not be re-assessed following any changes in fares at either the old or the new workplace except:
 - i. as part of a general revision authorised by the Department of Finance (DoF); or
 - ii. if you move home otherwise than as a result of a further compulsory transfer. Re-assessment for the balance of the 3-year period will be based on the fares current at the time of the original transfer but the allowance may not be increased.
- c. If you are in receipt of EFA and are compulsorily re-transferred you may qualify for a complete new cycle of EFA under the normal rules. No account should be taken of the allowance payable on the original transfer. For recalculation on transfer within the 3-year cycle see section 7.5.

7.4 Payment of Excess Fares to Car Passengers

Car passengers, who are otherwise eligible to receive EFA should be allowed payment of their excess fares claims in full, within the limit of the cheapest bus or rail fare available or the cost at PTR of mileage allowance, whichever is applicable, subject to paragraph 7.3 above.

7.5 Re-calculation on Transfer within 3-year Cycle

On permanent transfer you are entitled to EFA for 3 years from the date of that transfer. In the event of a further transfer within that period your EFA should be re-calculated in terms of the original fares and the original cycle. On expiry of the original cycle you enter a period of further eligibility due to end 3 years from the date of the second transfer. Excess fares for this period should be based on current fares over fares to the intermediate workplace.

In the case of someone who is transferred more than once within a period of 3 years from the date of the first transfer the calculations are slightly more complex but the same principles apply. On the occasion of each transfer within the original 3-year cycle your EFA should be re-calculated in terms of the original fares and the original cycle. On expiry of the original cycle you enter a further period of eligibility due to end 3 years from the date of your most recent transfer. Excess fares for this period should be based on current fares less fares to the immediately preceding permanent workplace. Annex 3 gives some illustrative examples.

7.6 Lump-sum Payments

Departments may, at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, pay EFA on transfer as a lump sum. It is envisaged that this discretion will only be used in cases where there is a clear need for such payment, for example, where you need to buy a car to make the journey to the new place of work.

The following sections give general guidance regarding the granting, calculation and recovery of such payments. They also advise Departments of guidance from the HMRC on how lump sum payments should be treated for Tax and NIC purposes:

- a. when calculating the lump sum, adjustment should be made for annual leave, and public and privilege holidays. Once paid the amount should not normally be reassessed following any changes in fares or PTR and will not be subject to any general revision of EFA payments authorised by the DoF;
- b. a lump sum of EFA is in effect payment in advance and as such will be subject to recovery, for example, in the event of your ceasing to be a Civil Servant before the end of the period to which the payment relates. When Departments decide to pay EFA as a lump sum it will be necessary for you to sign an undertaking that the appropriate proportion of the allowance will be repaid net of tax, (see below) if you leave the service before the end of the period used for calculation of the lump sum. Departments should clear such undertakings with their own legal advisers and should base their approach on the arrangements which govern the recovery of advances of salary to include a period of unexpected absence, such as long term sick absence or unpaid

leave, (see Handbook policy 9.06, Section 3 - Assistance with the Cost of Setting up a New Home sub section 1 et seq);

- c. lump sum payments will be paid via payroll and will be liable to Tax and NIC and will not be grossed up by Departments;
- d. Departments should advise potential beneficiaries that the lump sum payment of EFA could have implications for salary related payments or benefits and that no compensation for these will be payable.

7.7 On Loan – Temporary Transfers

If you are compulsorily loaned to another department / agency within the NICS for a period in excess of 3 months, you will be treated as though you have been permanently transferred to the borrowing Department / Agency and should claim EFA (see [On Loan – Temporary Transfers](#)).

EFA should also be claimed if, from the outset of the on loan period, it is known that the period will exceed 3 months in duration.

8. Additional Expenses Incurred on Additional Attendance or Late Working

8.1 General

These are arrangements for the reimbursement of additional travelling expenses for the following, (a & b liable to Tax and NIC and not grossed up by Departments):

- a. the cost of travel from home to office to make an additional attendance outside your normal working hours; or
- b. additional cost of travel between home and office for staff exceptionally required to stay late; or
- c. travel other than to the permanent workplace as defined at Annex 2,1. This is provided for under the normal detached duty rules.

8.2 Qualifying Officers

A Qualifying Officer is anyone, (including those in receipt of on-call allowance or qualified by such attendance for overtime payment, overtime credit or payment for travelling time) who is not attending as part of a regular rostered commitment or not in receipt of shift allowance or other allowance taking account of irregular attendance or hours, or who is making an extra attendance to work a shift additional to those for which he / she is rostered.

8.3 Travel Cost Limits

If the journey could reasonably be made by using public transport, you may be paid:

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

If the outward or return journey is not practical by public transport, you may be paid the standard rate of mileage allowance if a private motor vehicle is used for the distance necessarily travelled, or reimbursed taxi fares on production of receipts. If late attendance is foreseen and for this reason you travel to the office by private motor vehicle instead of public transport, PTR of mileage is payable for the outward and the return journey. This is liable to tax and NIC and will not be grossed up.

9. Travel from Home to Permanent Workplace

9.1 Home to Permanent Workplace (Office) Journeys

It is your responsibility to bear the cost of daily travel between home and permanent workplace. Only exceptionally can mileage allowances be paid when your private motor vehicle is used for this journey. The principal exceptions are when:

- a. an additional attendance outside normal working hours is required, (see Section 8);
- b. you foresee that you will be required to stay exceptionally late at the office until public transport has ceased to run or the service is severely restricted, (see Section 8);
- c. you are travelling under the emergency arrangements operated by Departments at times when public transport is disrupted.

Mileage costs reimbursed in the circumstances outlined under a. and b. will be liable to Tax and NIC and will not be grossed up. Mileage costs reimbursed in the circumstances outlined in c. will be liable to Tax and NIC and will be grossed up.

9.2 Eligibility and Entitlements

Part or all of the cost of travel between home and place of work is borne by the employing Department, only in the following circumstances, to:

- a. enable you if you are on detached duty at a temporary workplace or on permanent transfer, to travel to your previous workplace on private business, (including visits to the previous workplace on annual leave). As such travel may be reimbursed based on the cheapest rail or bus fares available, (or public transport mileage rate) to enable you to visit your home at weekends (See Section 10). The period during which you enjoy this privilege is governed by;
 - i. your entitlement to night subsistence and lodging allowance, in the case of officers with dependants and;

- ii. Night Subsistence plus an additional period which may be as much as 12 months for officers without dependants.
- b. meet the cost of an additional journey to the office outside normal working hours (overtime) or additional costs incurred through an exceptional late attendance. In these instances reimbursement, (liable to Tax and NIC) is related to actual cost incurred or the appropriate mileage rate if your own vehicle is used;

Permanent workplace expenses will be reimbursed, liable to Tax and NIC.

10. Travel from Home to Detached Duty Workplace

10.1 Eligibility and Entitlements

Part or all of the cost of travel between home and the detached duty workplace is borne by the employing Department if the cost incurred exceeds that of the normal commute to your permanent workplace.

11. Travel between homes at Permanent and Temporary Workplaces.

11.1 Reimbursement

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 workplaces, (in other words not just between terminal workplaces or airports):

- a. at the weekend; or
- b. on annual leave other than at the weekend;
- c. liability to Tax and NIC will be dependent on individual circumstances. Please refer to Annex 2, "Definitions".

11.2 Qualification for Reimbursement for Travel

- a. If you have dependants:
 - i. and are on detached duty to a temporary workplace you are entitled to weekly reimbursement for travel while on night subsistence or lodging allowance;
 - ii. and are on detached duty and provided with food and accommodation, not in receipt of subsistence or lodging allowance, (for example on a training course) and not joined by your dependants, you are entitled to weekly reimbursement for travel.
- b. If you are without dependants:
 - i. and are on detached duty to a temporary workplace and are due to return to the permanent workplace you are entitled to weekly reimbursement while on night subsistence or lodging allowance.

- ii. and are on detached duty to a temporary workplace and are not due to return to the permanent workplace at the time of transfer, you are entitled to weekly reimbursement while on night subsistence . Not more than 6 free journeys should be permitted to you after the end of the night subsistence period.
- c. Reimbursement may be granted to your partner instead of you if the Department is satisfied that hardship would be suffered if it were withheld from your partner, for example you are ill and unable to leave the detached duty / permanent workplace.

11.3 Travel Cost Limits

Payment is restricted to the cheapest return rail or bus fare between your homes at the new and old duty workplaces. Return journeys by air or sea travel are permissible (Section 4.2) at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, if the length of the journey and / or timing merit it, e.g. if posted to GB from NI.

11.4 Private Motor Vehicle

Actual mileage is payable, at public transport motor mileage rate, (see Annex 1) between your home at the detached duty workplace and the permanent workplace as follows:

- a. without restriction for a journey which could not have been made by public transport or where the use of the car on official business at the detached duty workplace was agreed to be essential;
- b. restricted to the equivalent of the cost of travel by public transport based on the cheapest rail or bus fare for any part of the journey which would have been made by that means;
- c. passenger supplement as set out in the policy Annex1, i, for each entitled officer travelling as a passenger.

11.5 Other Payments Permissible Concurrently

Night or day subsistence or accommodation allowances are not payable during the period of absence. But day subsistence allowance, (liable to Tax and NIC, claimed through HR Connect) may be paid for a permanent workplace, where applicable, for the balance of time from the end of the 24-hour cycle for Night Subsistence to the time of leaving the detached duty workplace or new permanent workplace. No day subsistence allowance is payable for the journey to or from the detached duty or new permanent workplace during a weekend visit home. But nightly retention of rooms allowance set out in Annex 4 part iv may be payable in lieu of Accommodation Allowance where that is being paid.

12. Subsistence Allowances

12.1 Introduction

The payment of subsistence, accommodation and other similar allowances is designed to meet the additional expense you may incur by being away from home or office on official duty. The actual rates of allowances you may be able to claim are shown in Annex 4. The overriding principle is that reimbursement is not appropriate when no additional expense is incurred. Under no circumstances will staff be reimbursed for the purchase of alcoholic drinks.

All hotel accommodation should be booked in advance through your Department's Travel desk, without exception. Every effort should be made to book accommodation at the earliest opportunity, to take advantage of the lowest available rates and ensure the best use of public money.

12.2 Subsistence

Depending on how long you are away from home, you may be entitled to claim either a day or overnight subsistence allowance.

Day subsistence allowances cover a period of more than 5 hours' or more than 10 hours' absence from a duty workplace or a balance of more than 5 hours or more than 10 hours after a complete period of 24 hours attracting night subsistence allowance. Day subsistence is reimbursed at the rates set out in Annex 4 and applies to detached duty at all locations in GB and the Republic of Ireland.

Night subsistence allowances cover an overnight absence of 24 hours, plus any additional period not reckonable for day subsistence allowance.

Subsistence allowances are paid on a receipted actuals basis up to a ceiling of the current rate. The maximum of the rates are set out in Annex 4.

There are 2 levels:

- (1) London, the Republic of Ireland, and
- (2) elsewhere in Great Britain (GB) and Northern Ireland.

The London rates apply for detached duty in the Central London area, that is, within a 5 mile radius of Charing Cross. The same Central London rate applies for the Republic of Ireland.

12.3 Cost of Overnight Accommodation

As stated in 12.1, all hotel / bed and breakfast accommodation should be booked in advance through your Department's Travel desk without exception. Accommodation costs will be met directly by your Department;

- a. where the limits for bed and breakfast are insufficient in particular instances, you will require the prior approval of your Department for any additional costs involved;
- b. if you stay with a relative or friend you will be paid a flat rate 24 hour per night allowance, liable to Tax and NIC, as shown in Annex 4, (plus actual additional travel to and from the overnight location and the overnight personal

allowance). You are required to include your overnight accommodation address on your claim form;

- c. if you use your private motor vehicle for a journey at the PTR of mileage allowance, (see 7.2) your entitlement to subsistence allowance is limited to the amount which would have been payable if you had travelled by public transport by the most direct route, in other words a notional period of absence is used to calculate your entitlement. You should make good any foreseeable loss of official time occasioned by the use of your private motor vehicle;
- d. the allowances vary according to the conditions of the absence, for example whether meals or accommodation are provided at NICS expense and according to the frequency of visits to a single location. The sections below describe these conditions for each type of allowance.

12.4 Day Subsistence Allowances

- a. You are eligible for Day Subsistence Allowance when you are:
 - i. absent for more than 5 hours or more than 10 hours; and
 - ii. also more than 5 miles from your duty workplace; and
 - iii. necessarily purchase a meal, (or meals) at greater cost than if you had been at your permanent workplace, subject to the production of receipts. Reimbursement will be on the basis of receipted actual cost subject to the ceiling rates as detailed in Annex 4.
- b. Day Subsistence Allowance as detailed above is payable for a maximum of 30 working days, subject to the following:
 - i. days on which the visit does not attract Day Subsistence Allowance, (in other words less than 5 hours) will be disregarded in the calculation of the 30 working day subsistence period;
 - ii. days on which the visit attracts day subsistence and no claim is submitted does not constitute a break;
 - iii. a break of more than 10 working days entitles you to a fresh start of the 30 day subsistence period;
 - iv. 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 place;
 - v. annual leave, flexi-leave, special leave, shared parental leave, unpaid leave, or sick absence does not count towards a break in attendance.
- c. When a main meal, full breakfast, lunch, high tea or dinner, is taken on a train, boat or plane, during a period qualifying for day subsistence allowance, the full cost of the meal, (including VAT but excluding alcoholic beverages) may be reimbursed, subject to the production of receipts. In addition, gratuities not exceeding 10% of the cost of the actual meal, (in other words,

the cost exclusive of VAT) may be reimbursed. This is to take account of the higher cost of meals purchased while travelling by train, boat or plane.

- d. The number of meals attracting reimbursement under Section C will affect the subsistence allowance payable as shown below:
 - i. for absences of more than 5 hours, but not more than 10 hours – 1 main meal in lieu of payment of the 5 hour rate;
 - ii. for absences of over 10 hours, 1 main meal, plus the normal 5-10 hour rate; or 2 main meals;
 - iii. where an absence exceeds 12 hours and a breakfast was necessarily purchased, a special supplement of the more than 5 hours rate will be payable. In such circumstances the total amount payable for the day will be subject to the limit of the 10 hours subsistence rate plus the special supplement which will be reimbursed on a receipted actual basis.

- e. Day Subsistence Allowance is not payable in the following circumstances:
 - concurrently with the 24 hour subsistence allowance; nor
 - if you are in receipt of lodging allowance, unless you qualify by reason of absence from the new workplace which has become your place of duty; nor
 - if you are provided with all appropriate meals at public expense during a visit; nor
 - if you take your meals at home or if the place visited is 5 miles or less by the most direct route from your usual place of duty; nor
 - during a return journey from or to the detached duty workplace in connection with a weekend visit home either to your permanent workplace or to a place other than your permanent workplace.

- f. If you have exhausted your entitlement to Day Subsistence Allowance under the normal rules, (see section 4.2), you may be reimbursed the cost of a train meal on a receipted actual basis provided your Department is satisfied that, having regard to the length of absence and the time factors involved in the official duty and the journey, it was reasonable for you to have taken a main meal or meals on a train. Reimbursement will be subject to the normal rules regarding length of absence, etc except that in the case of an absence of more than 10 hours when one main meal is taken on a train, reimbursement will be made for one meal only and no additional subsistence allowance will be payable.

- g. If you are on detached duty at your former permanent workplace, or at another workplace, which enables you to live at home and you are disqualified from receiving Night Subsistence Allowance, you may receive the allowances, liable to Tax and NIC, set out in Annex 4 Part v towards the cost of retaining accommodation at the permanent workplace and an allowance for excess travel between the place of detached duty and the home at which you

stay, less the fares normally paid at the new permanent workplace, subject to the conditions set out below:

DURATION	CONDITIONS
During the first 30 nights of the detached duty.	If you live at home the allowance and excess fares paid must not exceed the amount payable had you occupied hotel accommodation.
After 30 nights or the expiry of Night Subsistence paid.	As above, subject to the limit of the amount of Accommodation Allowance for which you would otherwise have qualified.

- h. If the detached duty is not being performed at the former permanent workplace but at another workplace, you also qualify for normal Day Subsistence Allowance.
- i. If you travel daily from your home at the permanent workplace to a detached duty workplace you may be paid travelling expenses as classified in Section 6 subject to the ceiling rates as outlined in Annex 4.
- j. If you travel daily from one detached duty workplace to another instead of staying overnight, in other words “A” to “B”, you are eligible for the following payments within the total amount which would have been paid if you had taken accommodation at workplace “B”;
 - i. any allowance in payment at detached duty workplace “A”;
 - ii. travelling expenses as per Section 6;
 - iii. day subsistence allowance, treating, “A” as your “permanent workplace”.
- k. You may be granted a Day Subsistence Allowance, subject to the production of receipts (liable to Tax and NIC claimed through HR Connect)), at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, if you are on detached duty at exhibitions held in the town of your permanent workplace and are unable to leave the exhibition premises for meals and refreshments. In such cases the distance limit of more than 5 miles does not apply.
- l. Day Subsistence Allowance may be paid to you if you return home at weekends at official expense (Section 11.3) while on detached duty in respect of the balance of time from the end of the 24 hour cycle for Night Subsistence to the time of leaving the detached duty workplace, (not liable to Tax and NIC claimed through Account NI) or the new permanent workplace, (liable to Tax and NIC claimed through HRConnect). No subsistence or Accommodation Allowance is payable for the period of absence but a nightly retention of rooms allowance may be payable in lieu of Accommodation Allowance where that is being paid, (Section 11.7).

12.5 Night Subsistence

- a. Night Subsistence is subject to the limits set out in Annex 4 and the discretion outlined at section 11.3. Entitlement to night subsistence expires after 30 nights in one place or after 7 days' notice of a prolonged stay has been worked. For example, if you are told on or before the 24th day that you will be staying for more than 30 nights in all, Accommodation Allowance is payable after the 30th night, but if you are not told until the 29th day, you remain eligible for Night Subsistence until the 35th night.
- b. An overnight personal allowance at the flat rate set out in Annex 4 is also payable to cover provision for laundry, telephone calls home, etc for all overnight absences for which night subsistence is payable.
- c. Annex 4, Part ii, shows how absences from a detached duty workplace during the subsistence period affect the calculation of the 30 nights.
- d. Where an entitlement to Night Subsistence has been exhausted and there is a break of at least 3 calendar months, a new period of night subsistence may be paid in respect of subsequent visits to the same place.
- e. The normal limit of Night Subsistence may be exceeded if you necessarily incurred abnormally high expenses on accommodation and meals, (for example because of an unusually heavy local demand for hotel accommodation). The Department Head of Branch will have ultimate responsibility for decisions on any such payments.
- f. Normally no account should be taken of other incidental expenses during the night subsistence period but the claims processing centre may, at its discretion, take account of unavoidable substantial expenses due to exceptional circumstances, incurred at the detached duty workplace. When meeting actual expenses in accordance with the provisions of these sections the authorising officer should be satisfied that the expenditure was reasonable in the circumstances and reimburse you on a receipted actuals basis only. The Department Head of Branch will have ultimate responsibility for decisions on any such payments as budget holders for all claims. The payments should be assessed on a case by case basis with reference to HMRC guidance to determine whether they are liable to Tax and NIC and should be claimed through HR Connect.
- g. The rules are applied differently when you move from one detached duty workplace to another. For this purpose, if you are temporarily recalled to the permanent workplace you may be entitled to claim subsistence allowances which are liable to Tax and NIC.
- h. The effect on the calculation of the period during which Night Subsistence is due in such instances is given below.
- i. The rules are applied differently when you move from one detached duty workplace to a previous detached duty workplace, (in other words "A" to "B" to "A"). In these circumstances you will qualify for a fresh start of the 30 night subsistence period so long as:

- i. the entitlement to Night Subsistence at workplace “B” has been exhausted;
 - ii. you were not paid a retention of rooms allowance immediately before leaving “B”;
 - iii. if your dependents did not remain at detached duty workplace “A” during your absence at “B”.
- j. If you are temporarily recalled to your permanent workplace, where your dependents continue to reside, but are unable to stay in the family home, because, for example, the family is temporarily away, and your Department is satisfied that it would be unreasonable to expect you to stay in your own home, you may be paid reasonable out-of-pocket expenses within the limit of the Night Subsistence Allowance, (liable to Tax and NIC) for which you are eligible.
- k. The Night Subsistence due if you are travelling overnight to G.B by sea and / or rail will be in addition to the 30, (or 35) nights’ allowance payable under section 11.4, a. You may be reimbursed reasonable receipted expenses incurred on an evening meal, bed or sleeping berth and breakfast.
- l. Where the cost of bed and breakfast has been provided, you will be entitled to an overnight meal allowance to cover lunch and dinner up to the maximum payable as outlined in Annex 4 Part ii. Receipts must be provided.
- m. Night Subsistence is not due if you are:
 - i. temporarily recalled from detached duty to your permanent workplace except in respect of time spent in travelling to and from the permanent workplace;
 - ii. on detached duty under the terms of Annex 2, 4
 - iii. attending a residential training course, (including residential training establishments administered by an outside body), for which the Department meets all the boarding expenses associated with the course, although you may be paid a “personal or incidental expenses allowance” (Annex 4, part ii).

12.6 Accommodation Allowance

- a. If you remain on detached duty after your entitlement to Night Subsistence has been exhausted (more than 30 days), you may be paid Accommodation Allowance from this date, to the upper limit in annex 4, part iii. This applies to the employee only. The allowance is only payable if a double commitment is incurred as a result of having to retain accommodation at the permanent workplace in addition to the lodgings at the detached duty workplace. The rates are set out in Annex 4.
- b. Payment of Accommodation Allowance may continue during absences of 3 nights or less during the working week, on leave or on duty, including temporary recall to the former workplace except where the absence immediately precedes or follows a weekend visit home when Retention of

Rooms Allowance, (Annex 4, part iv) is payable for the whole period of absence. Accommodation Allowance is also payable in conjunction with Retention of Rooms Allowance in respect of the absences outlined in Annex 4, Part ii.

- c. Accommodation Allowance should not be paid where a public holiday falls at the beginning or in the middle of a period of annual leave. However, when a public holiday falls at the end of a period of leave, and immediately precedes a return to the detached duty workplace, Accommodation Allowance may be paid for the public holiday, for example a Bank Holiday Monday preceding a return to work on Tuesday.
- d. Accommodation Allowance is only payable for nights of absence from a detached duty workplace in the circumstances described in Section 11.5. It is not payable to you when on detached duty from a new permanent workplace if you live at your home established in relation to your former permanent workplace; see section 11.5.

12.7 Reimbursement of rent Paid for Family Accommodation at Detached Duty Workplace

- a. When you are joined by your dependants at a detached duty workplace, you cease to be eligible for Accommodation Allowance, but become eligible for Rent Allowance which is liable to Tax and NIC and claimed through HR Connect. The Rent Allowance is the amount of rent paid at the detached duty workplace within the limit of your rate of Accommodation Allowance. In order to qualify you must be incurring a double commitment by also incurring expenditure on accommodation, sublet or not, at your permanent workplace. If the permanent accommodation is not let, any Additional Housing Costs Allowance (AHCA) payment continues, (see 9.06 Section 3, Assistance with the Cost of Setting up a New Home).
- b. You should be paid an AHCA, ([9.06, Removals](#), Section 3, Assistance with the Cost of Setting up a New Home) which should not exceed the appropriate Accommodation Allowance if:
 - i. you have dependants and are not due to return to your permanent workplace and;
 - ii. you give up your home and
 - iii. are joined by your dependants at the detached duty workplace
- c. For calculation of the allowance see [9.06, Removals](#), Section 3. When you are sent to another detached duty workplace or returned to your permanent workplace you should continue to be paid this allowance until the dependants' relocation can be arranged.
- d. You may also be reimbursed the following expenses as in the case of permanent transfer:

- i. provided you have been told you are not due to return to the permanent workplace, the cost of removal of furniture and effects to store and the cost of storage at the permanent workplace.
- ii. when your dependant(s) take up continuous residence with you at detached duty workplace, dependant's fares to the detached duty workplace;
- iii. if furnished accommodation is taken the cost of moving your personal effects to the detached duty workplace.

12.8 Reimbursement of Expenses Associated with Attendance at Investitures and Royal Garden Parties

- a. Departments have discretion to assist both current and recently (within 1 year) retired civil servants, whose nominations have been sponsored by their former Department, with travel and subsistence costs associated with your attendance at Investitures and Royal Garden Parties. The amounts of assistance must be contained within the maximum entitlements for travel and subsistence as if you were on official duty.
- b. When nominations have been sponsored by the Department, assistance can also be given to the accompanying relatives of either serving civil servants or retired civil servants.
- c. Buckingham Palace has indicated that a recipient may be allowed to bring up to 3 guests. Within this limit, Departments may, at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, decide on the number of guests for which financial assistance will be payable.
- d. Any travel and subsistence assistance made to current or retired civil servants and family members is subject to Tax and NIC and claimed through HR Connect.

12.9 Residential Training Courses

- a. The rate of Personal Expenses Allowance payable to you when attending residential training courses is as set out in Annex 4, x. Payment should be made for each overnight stay at the course and should cease when you return home at a weekend or are absent for other reasons. The allowance should not be paid in addition to the allowances detailed in Section 12.7, a and b.
- b. Where you attend overseas residential courses, outside of the UK or other similar courses and are not in receipt of subsistence allowances (where meals and accommodation are not provided), a special Personal Expenses Allowance as detailed in Annex 4, part ii, may be payable.
- c. Details of the special allowances payable to you when attending business school courses for which arrangements are coordinated centrally will be given to you by HR at the time Departments are notified of the acceptance of your nominations by the schools and colleges.

12.10 Other Subsistence Allowances

a. Working Late or Sleeping at the Office

Annex 4 describes the allowances, (liable to Tax and NIC, claimed through HR Connect) in respect of casual absences from home when you are working late at night or exceptionally sleeping at the office. These allowances are in no sense payments for extra hours worked or inconvenience caused through working unusual hours.

The allowances set out in Annex 4 are not payable to you if:

- i. you do night duty instead of day duty; or
- ii. your conditions of service require you to work at night; or be on-call / stand-by at night in addition to normal day duty even though this contingency arises infrequently and irregularly.

b. Staff Recalled from Leave

Subsistence allowances are not normally payable to you if you are recalled from leave but Departments may, at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, reimburse actual expenses necessarily incurred; for example expenditure on hotel accommodation because your home is not available for your use. Expenditure on unused holiday accommodation may also be reimbursed at Departmental discretion if you show that you could not book on a day-to-day basis and took all possible steps to avoid the expenditure. Expenses incurred in vain by you when your annual leave is cancelled or postponed should also be reimbursed if the Department is satisfied that these could not have been avoided. Departments may, at the discretion of the Authorising Officer or Head of Branch, whichever is the higher grade, reimburse on an ex-gratia basis any unavoidable extra travel costs incurred as a result of a curtailment of or interruption of a holiday.

As a result of unforeseen circumstances you may be reimbursed for reasonable expenses if recalled from annual leave for official duty, provided that you;

- i. could not have foreseen the probability of recall when making the holiday arrangements; and
- ii. when the probability of recall became known, the holiday arrangements could not reasonably have been cancelled, you may claim travelling expenses at the rate that would normally be paid for travel on official business. Subsistence Allowance cannot normally be paid but the claims processing centre will consider paying actual expenses necessarily incurred within the limit of the maximum appropriate subsistence allowance. The Department Head of Branch will have ultimate responsibility for decisions on any such payments.

The claims processing centre has also discretion to pay unavoidable expenditure on holiday accommodation for the period following recall. The

Department Head of Branch will have ultimate responsibility for decisions on any such payments.

Both travel and subsistence payments for recall from annual leave are liable to Tax and NIC and claimed through HR Connect.

ANNEX 1

Mileage Allowances

STANDARD RATE (SR) OF MILEAGE ALLOWANCE PAYABLE FOR USE OF PRIVATE MOTOR CARS INCLUDING ELECTRIC CARS (Rate per mile with effect from 06.04.11)	
All Engine Capacities	Rate
Up to 10,000 miles	45p
Over 10,000 miles	25p

STANDARD RATE (SR) OF MILEAGE ALLOWANCE PAYABLE FOR USE OF PRIVATE MOTOR CYCLES AND MOTOR CYCLE COMBINATIONS (Rate per mile with effect from 1.4.02)	
All Engine Capacities	Rate
Unlimited mileage	24p

PUBLIC TRANSPORT RATE (PTR) OF MILEAGE ALLOWANCE PAYABLE FOR THE USE OF PRIVATE MOTOR VEHICLES AND ELECTRIC CARS (Rate per mile with effect from 6.4.97)	
25.7p	

PEDAL CYCLE ALLOWANCE (Rate per mile with effect from 1.4.02)	
20p	

ANNEX 1

Part i Passenger Supplement

Journeys Attracting both Standard and Public Mileage Rate

5.0p per mile for each passenger carried, (w.e.f 01/09/2007). This may be paid over and above any limitation on mileage allowances recorded in section 6.4.

Part ii Equipment Supplement

Note: the equipment supplement is liable to Tax and NIC

Journeys Attracting Standard and Public Transport Mileage Rates

Supplement of 2.0p per mile for distances over which the equipment is necessarily carried.

Part iii Parking Expenses, Tolls and Ferries (Receipted expenditure)

1. Standard Rate (SR)

Full receipted cost may be reimbursed if the Department is satisfied that such charges were actually and necessarily incurred

2. Public Transport Rate (PTR)

Full cost may be reimbursed if the Department accepts that the parking fees, ferry and toll charges are reasonable, having regard to the saving of official time. In cases where you use your private motor vehicle but there is no saving of official time, the full cost may only be met if the total of mileage allowance and toll charges etc does not exceed the cost of the journey by public transport (including the fares of any passengers).

Part iv Transport Disruption

Where you normally use public transport but during the disruption you necessarily use your private motor vehicle, a special mileage allowance may be paid. The special mileage allowance is the PTR plus 30%, calculated in pence per mile to the nearest whole number, (in other words, anything above 0.5 is rounded up).

The rate is 33p with effect from 1.09.2007.

Annex 2

Definitions

1 Permanent Workplace

The NICS definition of a permanent workplace:

The NICS position is that each staff member is notified of only one post location, even though their job / post responsibilities may require them to work at more than one office, sometimes on a frequent / regular basis. Therefore, within the NICS a member of staff cannot have more than one permanent workplace.

Staff should note, however, that travel to or from any work location may be liable to tax if it falls under the HMRC definition.

The HMRC definition of a permanent workplace:

- a. A place at which an employee works is a permanent workplace if he or she attends it regularly / frequently or the attendance follows a pattern for the performance of the duties of their employment;
- b. An employee regularly attends a particular workplace if the attendance is frequent, or it follows a pattern, or if the place is one at which the employee usually attends for all or almost all of the period for which they hold, or is likely to hold that employment;
- c. The proportion of an employee's working time spent at a particular workplace is a factor in determining whether or not it is treated as a permanent workplace but it is not the only factor. Even if the employee attends the workplace only on one or two days a week, if it is on a regular basis, the workplace may still be a permanent workplace. A workplace is not a permanent workplace if it is a temporary workplace.

2 Home

Within the NICS '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.

3 Workplace

a. Permanent Workplace

Within the NICS, the permanent workplace of an NICS member of staff is defined as the main base from which an individual works, as specified in his / her NICS letter advising of appointment or letter advising of permanent transfer. A workplace is not a permanent workplace if it is a temporary workplace.

b. Temporary Workplace

This is where an NICS member of staff attends for the purposes of performing a task of limited duration, or for some other temporary purpose. It will only cease to be a temporary workplace if the duration of the task exceeds 24 months and the duties of the employment are performed to a significant extent at that place e.g. the individual spends 40% or more of his / her working time at that place.

Travel and subsistence expenses incurred while working at a temporary workplace can be reimbursed without Tax and NIC deductions. Excess Fares Allowance (EFA) will not apply at this location.

If the daily commuting journey to the temporary workplace is considered as Substantially Ordinary Commuting (see Para 9), mileage allowance will be liable to Tax and NIC deductions and will be grossed up.

c. HMRC Guide to having more than one permanent workplace at the same time

Each case must be decided on its own merits as no single factor is decisive in establishing whether a second or subsequent workplace is a permanent workplace. Factors that point to this include:

- the employee regularly performs a significant part of his or her duties there;
- people would expect to be able to contact the employee at the second workplace;
- the employee has an office, or desk, and support services at the second workplace that he or she regularly uses.

Where more than one permanent workplace exists, as defined by HMRC guidelines, travelling expenses to this second permanent workplace(s) will be liable to Tax and NIC and will be grossed up and claimed through HR Connect.

4 Detached Duty

Detached duty is any period of duty where you are required by your employer to be at another work place, other than your permanent workplace(s), and other than on permanent transfer.

If officers on detached duty are living away from their normal place of residence, their actual place of residence during detached duty should be regarded as their home, and the place where they normally work during the period of detached duty should be regarded as a permanent workplace, for the purpose of calculating mileage allowances, but not for any other purposes.

The total amount paid for daily travel on continuous detached duty, including for example any day subsistence, garage expenses, toll charges, to which there may be entitlement, should not exceed the amount of night subsistence or accommodation allowance. Continuous detached duty is defined as any number of consecutive days at a detached duty station.

5 Period of Absence (Subsistence)

The period of absence is the actual time of absence if:

- i. the journey starts and ends at your workplace; or
- ii. you travel directly from and / or to home and this is less than it would have been had the journey both started and ended at your workplace.

6 Minimum Standards of Accommodation (Subsistence)

- a. single rooms with:

- en suite facilities;
 - TV and Wi-Fi; and
 - Tea / Coffee making facilities.
- b. there should be adequate space and, where it is necessary to work in the room, facilities, (writing surface and telephone) for doing so;
 - c. the accommodation should have satisfactory personal security arrangements and adequate emergency procedures; and
 - d. restaurant facilities should be available either in the accommodation or locally.

7 Work Related Travel

Work Related Travel means travel expressly for the purposes of NICS business.

This includes:

- i. attendance as a panel member at Departmental selection/promotion boards;
- ii. attendance at training courses;
- iii. attendance at disciplinary and OHS appointments. .

This does not include:

- i. attendance at NICS Recruitment / Departmental Competitions;
- ii. attendance at informal discussions for elective transfers;
- iii. daily travelling to a Detached Duty Workplace except when travelling by private motor vehicle / bicycle.

8 Ordinary Commuting

Return journeys between your home and an NICS permanent workplace are classed as 'Ordinary Commuting' and not Business Travel. Only exceptionally can mileage allowances be paid for this journey, as outlined in Section 9.1 Mileage allowances reimbursed in these circumstances will be liable to Tax and NIC and will be grossed up by Departments.

9 Substantially Ordinary Commuting

Sometimes an employee may travel to a temporary workplace without that journey being significantly different from their ordinary commuting journey. The tax rules mean that any payments due in circumstances where, for practical purposes, a journey is very similar to the employee's ordinary commuting journey.

The examples below are provided with the express purpose of illustrating HMRC principles. The overriding principle of only paying for additional cost applies first and foremost to all of the examples below.

Example 1

An Officer is a health and safety inspector who lives in Belfast. His office in Lisburn is 500 yards away from a processing plant which he visits on a quarterly basis to conduct health and safety reviews. When he travels direct from home to the

processing plant he is going to a temporary workplace but his journey is substantially the same as his ordinary commuting journey so he is not entitled to any tax relief.

Example 2

An officer lives in Portadown. She travels 6 miles to work in Lurgan. One day she is asked to go to Armagh to stand in for a colleague who is sick and so travels an extra 4 miles. Her journey to Armagh is clearly different from the journey she makes daily to Lurgan and is not liable to Tax and NIC.

This is intended to be a common sense rule which applies where the journey to or from a temporary workplace is broadly the same journey as the employee's ordinary commuting journey. The application of this rule will depend on the particular circumstances of any case. HMRC would consider a journey to or from a temporary workplace is not substantially ordinary commuting where the extra distance involved 10 miles or more is.

10 Temporary Imprests

An imprest is an advance payment of money paid to an employee for a specific purpose.

If you travel regularly you may exceptionally be granted a temporary imprest. Repayment must be made within three months and will be required as soon as there is a change from travelling duties.

In other cases you may be granted a temporary imprest to meet significant necessary one-off anticipated expenditure related to travelling on official business. This is separate from any advance payment payable for Excess Fares Allowance.

The Imprest Request Form can be found at [Account NI Portal](#).

11 Payments from Outside Sources

If you attend courts or other outside bodies as part of your official duty, either as a witness or in another capacity, you may be paid travelling and subsistence allowances by them in accordance with their normal rules. Any payments made from outside sources should be surrendered to the Department if you have received travel and subsistence allowances from the NICS in respect of this attendance. This is to avoid any potential duplicate payment.

It should be noted that this procedure is applicable only where you are on duty: it does not apply to private attendances such as for jury service. (See [3.08, Special Leave](#)).

12 Private Motor Vehicle / Bicycle

For the purpose of payment of motor mileage allowances, a vehicle / bicycle / electric vehicle may be regarded as your private vehicle under the rules set out in this policy, if:

- a. a vehicle is owned by you;
- b. being bought on hire purchase and registered in your name;
- c. hired by you;

- d. or for which you are a 'named' driver provided that:
 - i. the normal insurance requirements, see section 6, are met and insurance policies specifically cover the use of the vehicle by you on the business of the Department; and
 - ii. the vehicle is available to be used by you on official business whenever requested to do so and to carry official passengers.

13 Roadworthiness

Any vehicle used for Travelling on Official Business must be maintained in a roadworthy condition and, if applicable, have a valid Vehicle Test Certificate.

14 Dependants

- a. Partner
Documentary evidence of your relationship must be provided in all cases.

A Partner is a person:

- to whom you are legally married; or
- with whom you have entered into a civil partnership; or
- with whom you share an established relationship, defined as at least 12 months that will continue in the same way at the workplace outside the UK. You must provide your Department with evidence of your relationship.

The following documents are recognised as demonstrating partner status:

- Copy of marriage certificate or certificate of civil partnership;
- Documentary evidence of a long-term relationship or commitment (e.g. joint mortgage, joint wills, domestic utility bills, bank/saving accounts etc) for a minimum of 12 months;
- A formal declaration, signed by both partners witnessed by a person of standing in the community, (for example a solicitor, GP, head teacher, Company Director, MLA), that they have lived together as a couple for at least 12 months. The person signing the declaration must have known both parties for at least 12 months. An officer can only have one named partner accompanying them at post.

Her Majesty's Revenue and Customs (HMRC) definition of Partner covers only Spouse or Civil Partner. There may be Tax / National Insurance Contributions (NIC) implications in respect of any aspects of the policy that include an employee's Partner.

- b. Child / Children
Children are defined as you or your partner's natural children who:

- are unmarried; and
- are under the age of 19; and

- are not in remunerative employment; and
- normally reside with you; or
- are you or your partner's children who are adopted, fostered or from a previous relationship and meet the conditions set out above; or
- are your or your partner's children who are wholly dependent upon you because of a mental or physical infirmity.

ANNEX 3

Excess Fares Allowances (EFA)

EFA – Recalculation on Transfer within 3-Year Cycle

The following examples serve as an illustration:

EXAMPLE 1	FARES FROM HOME
	£
Permanent Workplace (PS) 'A'	£3.00 per week
Transferred to PS 'B' for 2½ years	£12.00 per week
Transferred to PS 'C'	£9.00 per week

EFA	£9 per week for 2½ years (12-3) B-A
	£6 per week for 6 months (9-3) C-A
	NIL - per week for 2½ years (9-12) C-B provided no further moves occur

EXAMPLE 2	FARES FROM HOME
	£
PS 'A'	£4.00 per week
Transferred to PS 'B' for 1 year	£6.00 per week
Transferred to PS 'C'	£10.00 per week

EFA	£2 per week for 1 year (6-4) B-A
	£6 per week for 2 years (10-4) C-A
	£4 per week for 1 year (10-6) C-B

EXAMPLE 3	FARES FROM HOME
	£
PS 'A'	£1.00 per week
Transferred to PS 'B' for 1 year	£7.00 per week
Transferred to PS 'C' for 1½ years	£8.00 per week
Transferred to PS 'D'	£6.00 per week

EFA	£6 per week for 1 year (7-1) B-A
	£7 per week for 1½ years (8-1) C-A
	£5 per week for 6 months (6-1) D-A (within 3 year cycle)
	NIL - for 2½ years (6-8) D-C (outside 3 year cycle)

ANNEX 4

Subsistence Allowances

Rates of Allowances

Part i (See Section 12.4)
DAY SUBSISTENCE
(wef 6.4.95)

More than 5 hours and also more than 5 miles from the duty workplace, subject to the production of receipts.	Up to a maximum of £4.25
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More than 10 hours and also more than 5 miles from the duty workplace, subject to the production of receipts.	Up to a maximum of £9.30
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More than 12 hours and a breakfast was necessarily purchased	Up to a maximum of £13.55
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Part ii (See Section 12.5)
NIGHT SUBSISTENCE
(wef 1.9.2007)

Central London (i.e. 5 miles from Charing Cross) and Republic of Ireland (RoI)	Receipted actuals for bed and breakfast up to a ceiling of £140 including VAT plus receipted actuals up to a maximum of £18.30 to cover lunch and dinner (Overnight Meal Allowance).
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Elsewhere in GB and Northern Ireland (NI) (wef 1.12.00)	Receipted actuals for bed and breakfast up to a ceiling of £100 including VAT plus a receipted actuals up to a maximum of £18.30 to cover lunch and dinner (Overnight Meal Allowance).
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Officers staying with friends or relatives (London, RoI and elsewhere in GB and NI)	£25 per night (liable to Tax and NIC, to be grossed up by Departments)
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PERSONAL EXPENSES (wef 1.9.2007)

(This allowance is payable for all overnight absences for which Night Subsistence or the allowance for staying with friends or relations re paid).

£5.00

TRAVEL

All travel including trains, tubes and taxis will be paid on a receipted actuals basis

Absences During the Night Subsistence Period (i.e. 30 Night Period)

TYPE OF ABSENCE	DURATION	EFFECT
(i) Official business	10 nights or less	Nights before and after are accumulated in calculating the date from which Accommodation Allowance is paid (see section 12.6). Nights of absence do not count.
(ii) Official business	More than 10 nights	More than 10 nights of absence will not count towards the accumulation of the 30-night rule. However, days served at the detached duty workplace prior to this break will count toward the 30-day limit. A complete break of 3 calendar months from the same detached duty workplace is required before a fresh start of night subsistence can be considered.
(iii) Visits home at official expense	Weekend	Nights of absence count towards the 30 nights but do not disturb the 24 hour Night Subsistence Cycle.
(iv) Other absences for private reasons (including annual and other leave)	Less than 10 nights More than 10 nights	See (i) above See (ii) above

Part iii (See Section 12.6)

Accommodation Allowance (Receipted expenditure)

Central London and RoI	£38.82
Elsewhere in GB and NI (wef 1.8.1992)	£31.00

Part iv

RETENTION OF ROOMS (wef 1.8.91)

Not exceeding £6.05 per night, (from the date at which it is known that the period will last over 24 months will be liable to Tax and NIC).

Part v

STAFF ON DETACHED DUTY DISQUALIFIED FOR NIGHT SUBSISTENCE (wef 1.8.91)

The allowance to you when on detached duty from a new permanent workplace and disqualified for Night Subsistence because you live at your home established in relation to your former permanent workplace is as follows:

- a. a single householder at new permanent workplace - £17.25 per night, (liable to Tax and NIC);
- b. all other staff - £6.25 per night, (liable to Tax and NIC).

Part vi

STAFF WHO SLEEP AT THE OFFICE BUT ARE DISQUALIFIED FOR ON-CALL OR STAND-BY ALLOWANCE (wef 1.8.91)

The allowance to you when you sleep at the office after an ordinary day's duty and are on-call / standby or when you work during the night after an ordinary day duty, and are disqualified for on-call / stand-by allowance is: £7.60 per night, (liable to Tax and NIC).

Part vii (See Section 12.10)

STAFF WHO SLEEP AT THE OFFICE EITHER BEFORE OR AFTER EARLY OR LATE DUTIES RESPECTIVELY (wef 1.8.91)

£3.25 per meal, (liable to Tax and NIC)

Part viii (See Section 12.10)

STAFF WHO WORK LATE AT NIGHT (wef 1.8.91)

The allowance to you when you work late at night in addition to day duty is:

£3.25 per night, (liable to Tax and NIC)

Exceptionally, where you necessarily have to spend more than £3.25 on a meal, the Authorising Officer has discretion to allow reimbursement actual receipted expenditure provided it is satisfied that the expenditure was reasonable in the circumstances. This is liable to Tax and NIC.

Part ix (See Section 12.10)

STAFF WHO WORK LATE AT NIGHT IN ADDITION TO ORDINARY DAY DUTY AND ARE OBLIGED TO SLEEP AT THE OFFICE (wef 1.8.91)

£10.90 per night, (liable to Tax and NIC)

Part x (See 12.9)

STAFF ATTENDING A RESIDENTIAL TRAINING COURSE (wef 6.4.95)

The allowance for attending such courses for which the Department meets all boarding expenses is:

£5.00 per night

Part xi (See Section 12.9)

OVERSEAS RESIDENTIAL TRAINING COURSE

The allowance to you when attending overseas residential training courses if you are not in receipt of subsistence allowance is:

£10.00 per night (wef 1.8.2007)

Part xii

Allowances for Working Late or Sleeping at the Office (liable to Tax and NIC)
(See Section 12.10)

ALLOWANCE

An allowance at the rate given in Annex 4, part vi.

CIRCUMSTANCES

Payable to you when you: sleep at the office after an ordinary day duty and are on-call / stand-by e.g. as a duty officer but not as part of a rostered commitment (see [8.18 On Call and Standby Allowances](#)), or work during the night after an ordinary day duty.

An allowance at the rate given in Annex 4, part vii for each morning or evening meal purchased which the officer certifies would otherwise have been taken at home. Payable to you when you sleep at the office either before or after early or late duties respectively.

An allowance at the rate given in Annex 4, part viii for an evening meal purchased which you certify would otherwise have been taken at home. Payable to you when you work late at night, (in other words until at least 8.00 pm) in addition to ordinary day duty.

Allowance at the rate given in Annex 4, part ix. Payable to you when you work late at night in addition to ordinary day duty and are obliged to sleep at the office.

NB: If you work late at night, (in other words until at least 8.00 pm) in addition to ordinary day duty and necessarily have to spend more on a meal than the allowance detailed in Annex 4, the Authorising Officer has discretion to allow reimbursement of receipted expenditure provided that it is satisfied that the expenditure was reasonable in the circumstances. Departments will have ultimate responsibility for decisions on any such payments