

Mileage & Allowable Expenses

Date	Review	Note	Mgt. Lead BOM
2011	2019	Changes	PB
Feb 2020	2022		

Mileage & Allowable Expenses Policy

1.0 Introduction

This policy sets out the guidelines for the management of Mileage and/or allowable expenses by Cork Centre for Independent Living (Cork CIL).

2.0 Policy Statement

Cork CIL recognises that during employment or on business on behalf of the company Employees, Member of the Board and volunteers with Cork CIL may be eligible to make claim for mileage and certain allowable expenses.

3.0 Policy Objectives

The objectives of this policy are to ensure the fair and transparent management of mileage and allowable expenses claims and ensure that all claims are legitimate, accurate and fully recorded. All files will be subject to audit.

4.0 Scope of this Policy

This policy recognises that there are three categories of employees that as part of their work or relationship with Cork CIL may be eligible to make claims; the contents of this policy, therefore, apply to both categories as detailed below;

Category 1. Employees who are employed by Cork CIL).

Category 2. Members of the Board of Management

Category 3 Other Volunteers.

5.0 Mileage

Mileage can only be claimed in respect of agreed authorised mileage.

5.1. Mileage Claims

Where employees use their private cars, motorcycles or bicycles for business purposes, and the employees incur the **total cost of such usage** (e.g. insurance, tax, running costs, etc.), and then the reimbursement in respect of the cost of business use can be made free of tax by the employer.

Cork CIL has determined that this will be made by 'reimbursement by way of Flat-Rate kilometric allowances' in line with the prevailing Civil Service Rate¹. The reimbursement is intended to cover fuel, insurance and wear and tear on the vehicle. No additional payments are available in respect of employee's vehicles.

¹ Civil Service Rates are subject to change and may go down as well as up

5.2 Mileage Guidelines & Rates

Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of an employee's usual route between home and place of work. For Personal Assistants the normal place of work will vary e.g. Leaders home, community venue. For other employees there is a recognised fixed place of work.

Where an employee with a fixed base starts an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or usual place of work, whichever is the shorter.

All employees are required to travel in the most economical way as possible. When there is the option to use public transport, and when this is the least cost option this will be the maximum that can be claimed.

Example 1

Where several employees are travelling to the same venue e.g. SU home, conference or training there is an expectation that employees will aim to share vehicles where this is possible and practical.

Example 2

If travel to Dublin is required, the maximum that can be claimed is the equivalent of the value return train fare where this is the least cost.

6.0 Driving for Work - Staff Responsibilities

All staff are reminded that there are statutory and legal requirements when driving a vehicle that everyone in the state must comply with.

If staff intend to use their own vehicle to drive whilst at work **and** make a mileage claim for these miles the following guidelines must also be complied with;

- Completing the Driver Declaration Form and updating details as necessary.
- Hold **a full clean licence** and present their driving licence for inspection regularly and on request.
- Ensure that the appropriate level of insurance is in place.

Under the 'Limitations as to use' section, your insurance certificate policy will need to state that you are covered 'in connection with your business/profession'. Under the section 'Person(s) or Classes of Persons, whose liability is covered', [Cork Centre for Independent Living](#) will need to be indemnified. When talking to your insurer to quote for this please explain that it for 'occasional business use and that you do not carry equipment'.

- Provide on request vehicle insurance records.

- Ensure the vehicle has in-date vehicle tax and NCT (where required).
- Provide on request vehicle tax and NCT (where required) records.
- Ensure that when used on Cork CIL business that private vehicles are roadworthy and maintained in accordance with the manufacturer's instructions.
- Provide on request vehicle service records.
- Undertake daily checks of the vehicle they intend to drive.
- Reporting any medical condition to the Cork CIL Manager, in accordance with the DVLC medical rules for driving.
- Ensure that they comply with the Road Safety Authority Rules of the Road.
- Comply with the Cork CIL's Smoking at Work policy.
- Comply with national driving-related mobile communication devices legislation and in addition not to use mobile phones whilst driving at work.
- Comply with national driving-related drug and alcohol legislation.
- Comply with all applicable road traffic regulations under the Road Traffic Act.
- Report road safety problems, including crashes, incidents, fixed penalty notices, summons and convictions for any offence, including vehicle defects, to their line manager.

7.0 Reimbursement of Travel Expenses

Where employees use their private cars, motorcycles or bicycles for business purposes, and the employees incur the total cost of such usage (e.g. insurance, tax, running costs, etc.), and then the reimbursement in respect of the cost of business use can be made free of tax by the employer. Cork CIL has determined that this will be made by 'reimbursement is by way of Flat-Rate Kilometric Allowances' in line with the lowest prevailing Civil Service Rate. This rate can go up or down. For further guidance see [Driving for Work Policy](#).

7.1 Making a Mileage Claim

- Staff may not claim for the first journey to work or the last journey home, but eligible staff may be able to make claims for some work-related journeys.
- Staff often have more than one service user session in a day and if the PA meets the criteria, they can claim one way between these session venues.

e.g. first session of the day is in Douglas, the second Togher, and the third Mahon. An eligible PA may not claim to Douglas but may claim between Douglas and Togher and Togher and

*Mahon. Staff may not claim for a journey from Mahon if this is the last session of the day. Some staff work multiple session in the same home. Where this occurs, PA may not claim to the first session or for their journey after the last session, but Cork CIL will allow a **one-way** claim equivalent to the distance between the Cork CIL Office and the service users home for the repeat journey[s] in the day.*

- All Mileage Claims must be made using the correct Mileage and Allowable expenses Claim Form. These are available from the Cork CIL office or can be downloaded from the Cork CIL website www.corkcil.ie.
- Claims may only be made for journeys undertaken and claim for shortest journey only. This can be checked online.
- The claim form must be completed accurately. Signed and submitted to the Cork CIL office.
- Mileage claims are processed monthly
- A calendar of dates is published each year and will be available online. Mileage claims must be within a month of the journey.
- Mileage claims not received on time will be held over to the following month
- Claim received will be processed within 1 week. Employees will have these claims included in their pay. Members of the Board or Volunteers who are not in receipt pay will be reimbursed either by direct transfer or personal cheque.
- No mileage expenses claim over 2- two months will be processed.

8.0 Allowable Expenses.

Occasionally employees will accrue an expense in direct relation to employment and may be eligible for reimbursement. If you think this applies to you speak to the Co-ordinator before you incur any expenses

Allowable expenses are expenses that may be legitimately incurred by the employee in performing the duties of the employment and as agreed in advance by Cork CIL. Payments made to an employee which are no more than reimbursement of **vouched** expenses, incurred by the employee in performing the duties of the employment, are not be treated as pay.

The general rule is that you cannot claim for any private expenses i.e.;

- Any expense not wholly and exclusively paid for the purposes of the trade or profession
- Any private or domestic expenditure e.g. your own wages, food, clothing (except protective clothing) etc.

- Business entertainment expenditure i.e. the provision of accommodation, food, drink, or any other form of hospitality.

8.1 Re-imbursement of allowable subsistence expenses either by vouched expenses

Where an employee performs the duties of the employment while temporarily away from his/her normal place of work, allowable 'subsistence expenses' will be reimbursed by Cork CIL based on actual expenses which have been vouched with receipts. Please talk to Co-ordinator before incurring expenses to clarify and confirm your eligibility

Travel overseas is rare event. It must be considered and discussed prior to travel. And approved by the General Manager & Board of Management

8.2 Allowable Expenses Claims

- All expenses must be agreed **before** they are incurred. Retrospective agreement to reimburse will not be considered.
- All Allowable Expenses claims must be made using the Mileage and Allowable Expenses Claim form. These are available from the Cork CIL office or can be downloaded from the Cork CIL website www.corkcil.ie.
- All claims must be supported by a valid, legible receipt. These must be attached securely to the signed claim form. If there is no receipt the claim cannot be authorised.
- Allowable Expenses claims are processed monthly
- Allowable Expenses claims must be received the first day of the following month e.g. Claims for allowable expenses incurred in January must be received by 1st February etc. Claim received will be processed within 1 week. Employees will have these claims included in their pay. Members of Board or Volunteers who are not in receipt pay will be reimbursed either by direct transfer or personal cheque.
- Claims not received on time will be held over to the following month.
- No claims over 2-two months will be processed.

This policy is reviewed regularly and may be subject to change.

Feb 2020