

## Analysis of Car Mileage Claims and Indicative Cost Savings

## Current Car Mileage Claims – using NJC rates

| 2016      |              |                  |                 |                 |            |
|-----------|--------------|------------------|-----------------|-----------------|------------|
| User Type | No. of Users | Cost of Lump Sum | Mileage Claimed | Cost of Mileage | Total Cost |
| Essential | 324          | £291,577         | 193,785         | £89,327         | £380,904   |
| Casual    | 93           | -                | 66,135          | £34,487         | £34,487    |
| Total     | 417          | £291,577         | 259,920         | £123,814        | £415,391   |
| 2015      |              |                  |                 |                 |            |
| User Type | No. of Users | Cost of Lump Sum | Mileage Claimed | Cost of Mileage | Total Cost |
| Essential | 329          | £302,571         | 214,061         | £92,050         | £394,621   |
| Casual    | 86           | -                | 57,770          | £30,119         | £30,119    |
| Total     | 415          | £302,571         | 271,831         | £122,169        | £424,740   |

## Indicative Savings by Adopting HMRC Rates through Claims Only Reimbursement

| Year | Cost of Actual Mileage at HMRC Rates | Cost of Estimated Mileage at HMRC Rates* | Cost of Mileage at NJC Rates (set out above) | Projected Cost Savings (difference between NJC and HMRC rates) |
|------|--------------------------------------|--|--|--|
| 2016 | £116,964                             | £186,160                                 | £415,391                                     | £229,231   |
| 2015 | £122,324                             | £181,951                                 | £424,740                                     | £242,789   |

\* Assumes a level of under reporting.