

ARGYLL & BUTE COUNCIL

OTHER ALLOWANCES FOR EMPLOYEES WITH SNCT CONDITIONS OF SERVICE

GENERAL PROVISIONS

1.0 Travelling Expenses

- 1.1 Travelling expenses reasonably incurred by a teacher travelling on authorised school business shall be reimbursed by the authority and shall be calculated by reference to the main place of employment.
- 1.2 Where a teacher with the approval of the employer undertakes voluntarily extra-curricular activities, the teacher shall receive reimbursement of travelling expenses in accordance with the provisions set out in this document.
- 1.3 In all cases, reimbursement shall relate to any available cheap rate or to the ordinary return fare, whichever is the less. In cases where it is necessary or advantageous for a teacher to travel by air or to hire a taxi or car, expenditure shall be reimbursed and shall be calculated from the teacher's **home minus their normal daily mileage if they are not required to report to work first. E.g. Teacher lives in Minard and travels to Lochgilphead every day but is required to go to Glasgow then they would take the Minard-Lochgilphead mileage off of the Minard-Glasgow mileage.**
- 1.4 Teachers shall not be required to use their personal cars in the service of the authority, but where they agree to do so the authority shall pay an allowance in accordance with the provisions set out in this document.

2.0 Car Allowances

- 2.1 For the purpose of applying these allowances, teachers shall be divided into three classes:
 - (a) **Casual Users** – i.e., teachers for whom it is merely desirable that a car should be available when required. The rates to be paid to authorised casual users of private cars whilst engaged on official duties are set out in paragraph 2.2 below
 - (b) **Essential Users** – **where it is a requirement of your post to have access to a car** i.e. teachers whose duties are of such a nature that it is essential for them to have a car at their disposal whenever required. The

rate payable shall be the Inland Revenue (HMRC) rate as set out below in para 2.2 below

(c) **Leased car users** – i.e., employees who are essential users but who have a leased car will continue with the terms of their present lease contract until it expires. Thereafter the employee will have the option of adopting the HMRC rates shown below in *para 2.2 below* for essential users or the then current leased scheme arrangements should they still have a leased car.

Up to 1199cc all miles	7.116p
Over 1199cc all miles	7.846p

2.2 Travelling and Subsistence Rates

CASUAL USERS	HMRC RATE PER MILE
Up to 10,000 miles	40p
After 10,000 miles	25p

ESSENTIAL USERS

Existing essential users have the option to continue with the previous lump sum allowance and mileage rates or alternatively adopt the Inland Revenue (HMRC) rates. If however the employee changes their job, then the HMRC rates shown above for casual users will apply. Any existing essential user wanting to change to the HMRC rates should in the first instance contact their **HR** section.

First 8,500 miles	35.1p
After 8,500	12.6p
Lump Sums for whole year	£822.00
Monthly amount	£68.50
Fortnightly amount	£31.53

LEASED CAR USERS RATES

Employees who are essential users but who have a leased car will continue with the terms of their present lease contract until it expires. Thereafter the employee will have the option of (i) reverting to the essential user rates or (ii) adopting the HMRC rates shown above for casual users or (iii) the then current leased scheme arrangements should they still have a leased car.

Up to 1199cc all miles	7.116p
Over 1199cc all miles	7.846p

2.3 Motor Cycle Allowances

All mileage – 24p per mile

- 2.4 The Council may make the payment of a car allowance subject to such conditions as it may deem appropriate. In particular, the Council may -
- (a) provide that the allowance shall not be payable in respect of normal journeys between the teacher's residence and place of business;
 - (b) require the teacher to keep and produce for inspection, a record of the journeys in respect of which payment is claimed; such record to show particulars of the journey, mileage, and the names of any official passengers;
 - (c) require a teacher, when proceeding on a journey for which payment is made, to transport in the car, without additional payment, equipment or passengers concerned in the purpose of the journey;
 - (d) disallow payment for journeys to places outside the area of the Council for which public transport is reasonably practicable.
- 2.5 Where a car is not in use as a result of either a mechanical defect or the absence of the teacher through sickness, any annual lump sum payment should be paid for the remainder of the month in which the car first became out of use and for a further three months thereafter. For the following three months, payment should be made at the rate of 50 per cent of the lump sum payment.
- 2.6 In cases where teachers are required to use their cars on official business under circumstances which expose the vehicle to excessive wear and tear, e.g. on farm roads, an additional allowance may be provided at the discretion of the Council.
- 2.7 A teacher shall have included in the current policy of insurance a clause covering their vehicle for business use.

3.0 Subsistence Allowances

- 3.1 Subsistence expenses reasonably incurred by a teacher in the course of authorised travel on school business shall be reimbursed by the Council in accordance with the provisions of sub-paragraphs 3.5 and 3.6.
- 3.2 Payment of subsistence allowances is subject to the condition that expenditure for which the allowances are claimed has actually been incurred. Where an allowance is claimed the teacher may be required, if the Council requests, to provide certification.
- 3.3 An allowance shall not be paid where the Council provides a suitable meal. Where a teacher is able to have meals in a local authority establishment, only the actual expenditure shall be reimbursed.
- 3.4 Where a teacher, with the approval of the employer, undertakes voluntarily extra-curricular activities, the teacher shall receive reimbursement of subsistence expenses in accordance with the provisions of **sub-paragraphs 3.5 and 3.6.**
- 3.5 The maximum payable amounts are shown below:

Breakfast	£5.00
Lunch	£6.00
Dinner	£10.00
Overnight allowance	£50.00
Overnight allowance (out of pocket)	£5.00

- 3.6 Allowances will be paid with reference to the following times:
- (i) if you are leaving home before 7am you are entitled to claim a breakfast allowance;
- (ii) if you are away from your normal work-place over the period 12pm-2pm a lunch allowance is payable, and;
- (iii) if you are away from your usual work-place and do not return home until after 7pm you are entitled to claim a dinner allowance.

You may not claim subsistence where meals are provided free of charge as part of hospitality or conference provision etc.

Any claims above these amounts must be accompanied by receipts and be approved by the appropriate manager. Exceeding these limits should only occur in exceptional circumstances.

Reimbursement for car parking, taxis etc will only be made on production of a receipt.

To prevent an employee being out of pocket any ferry, rail and air journeys etc should be pre-booked by the respective Council department. The invoice will be issued direct to the Council for payment. However any such costs incurred by an employee will only be payable on production of receipt.

Overnight allowances – (these apply where there is a requirement to leave home before 7am.)

Again in an effort to prevent an employee being out of pocket, accommodation should normally be pre-booked by the appropriate Council department and invoiced direct to the Council. Where employees pay for accommodation themselves this will be for a maximum amount of £50 for bed and breakfast. Any reimbursement for overnight expenses will only be payable on production of a receipt.

'Out of Pocket' Expenses - £5.00 per overnight stay if required to do so on Council business – this is not payable in respect of attendance at courses or conferences.