LNCT/29

EAST RENFREWSHIRE LNCT AGREEMENT

TRAVEL AND SUBSISTENCE ALLOWANCES

April 2008



Education Department

TRAVEL AND SUBSISTENCE ALLOWANCES

1. 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 extracurricular activities, the teacher shall receive reimbursement of travelling expenses in accordance with these provisions.
- 1.3 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 of paragraph 2 below.
- 1.4 Teachers who do not have the use of a car and who have to travel in the course of work will have the costs of public transport reimbursed. Reimbursement will normally be based on the most economic travel option.
- 1.5 Travelling expenses shall not be payable in respect of normal journeys between the teacher's home and normal place of business.
- 1.6 Teachers claiming travelling expenses are required to complete the claims form attached as an appendix to this circular. An electronic version of the form is located in the staff only section of the Education Intranet.
- 1.7 When undertaking a journey for which payment is made, a teacher may be required to transport in the car, without additional payment, equipment or passengers concerned in the purpose of the journey.
- 1.8 Payment of car mileage expenses for journeys outside the area of the authority and its bordering authorities, and for which public transport is reasonably practicable, will require the prior approval of the head of service.
- 1.9 Teachers claiming travelling expenses must hold a valid driving licence and certificate of motor insurance which includes provision for use of the car for business.

2. CAR AND CYCLE ALLOWANCES

2.1 With effect from 7 January 2008, previous mileage allowances payable to casual users have been discontinued, and replaced by the Inland Revenue Fixed Profit Car Scheme. The Inland Revenue Fixed Profit Car Scheme is based on an AA/RAC formula and it is the government's measure of the costs of running a car.

2.2 CASUAL USERS

The Inland Revenue Fixed Profit Car Scheme rates are as follows:

	40 pence per mile for first 10,000 miles and 25			
	pence per mile thereafter			
Motor Cycles	24 pence per mile			
Bicycles	20 pence per mile			

2.3 The 40 pence rate will also apply to excess travel claims.

2.5 ESSENTIAL USERS

The allowances payable to essential users shall consist of an annual lump sum plus a mileage rate.

	All Engine Capacities
Annual lump sum	£822
Mileage rates –	
First 8500 miles a year	35.1p
After 8500 miles a year	12.6p

The annual lump sum allowance will be paid by instalments throughout the year.

3. 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 authority in accordance with the provisions of sub-paragraphs 3.5 and 3.6.
- 3.2 Where a teacher, with the approval of the employer, voluntarily undertakes extracurricular activities, the teacher shall receive reimbursement of subsistence expenses in accordance with paragraphs 3.5 and 3.6.
- 3.3 Payment of subsistence allowances is subject to the condition that expenditure for which the allowances are claimed has actually been incurred. Claims for payments must be supported by the submission of a receipt. Where the receipted amount is less than the allowance, the actual amount will be paid.
- 3.4 An allowance shall not be paid where an authority provides a suitable meal. Where a teacher is able to have meals in a local authority establishment, only the actual expenditure shall be reimbursed.
- 3.5 In the case of an absence from the usual place of work, for the specified periods of time, the following rates shall apply:

Breakfast	£5.95	More than 4 hours away, before 11.00 am
Lunch	£8.19	More than 4 hours away, including the period
		12.00 – 2.00 pm
Tea	£3.23	More than 4 hours away including 3.00 – 6.00 pm
Evening Meal	£10.14	More than 4 hours away, ending after 7.00 pm
Accommodation Rate		Actual expenditure reasonably incurred

- 3.6 Teachers travelling by rail who necessarily take a meal in a restaurant car shall be reimbursed the actual cost of the standard meal.
- 3.7 Subsistence allowances will be subject to an annual cost of living increase from 1 April each year based on the Retail Price Index.

CLAIM FOR TRAVELLING AND SUBSISTENCE



			(Tick	one box)	
Name:	Make of car:	Leased			MILEAGE CLAIMED
Dept/Loca	ation: Registration	Essentia	al		
Employee	e No : c.c. of car	Casual			Home to Work
		Cycle			Business
Date of	Details of Journey(s)(Note 3)(Include Point, Detail Place(s) Visited,	М	lileage Claime	ed	
Journey	Point Returned to and Purpose of Journey)	Home to Business Local			
		work		Rate	
					LOCAL RATE MILEAGE (Taxable)
					Miles @
					Miles @
					Total 3 5 7
					NOTES
					<u>NOTEO</u>
					1. All mileage claimed at correct national
					rates need only be entered as a total
					number of miles.
					2. Mileage claimed at an agreed local
					rate (eg - public transport rate of 22.3p.
					or essential rate to a casual user)
					should be calculated as an amount
					payable.
					3. Any business mileage which includes
					journeys from home should have the normal mileage from home to base
					deducted.
					4. Exact c.c. of vehicle must be entered.
					5. <u>ALL</u> sections <u>MUST</u> be completed.
ER 118 597	Total				J. <u>ALL</u> sections <u>most</u> be completed.
	I FORM TRAVEL SUBSISTENCE EXP Front Pa	ge	<u> </u>		

SUBSISTENCE

CLAIM FORM TRAVEL SUBSISTENCE EXP

		Tir	me	Details: Lunch etc. (overnight claims must include name of	Amou	unt Receipt
C	Date	From	То	hotel / guest house)	Claim	
				Certification of Claim Form		
1 2	incur	red by m	ne on the	on the claim form have been necessar business of the Council. claimed are in accordance with the sch		nces
	approved by the Council.					
3	A valid licence and motor insurance for business purposes are held by me (for car mileage claimed only).					
4	All claim forms must be authorised.					
5	No officer may authorise his or her own claim.					
	Signe	ed		Date		
	Autho	orised	<u>.</u>	Print name		
	Desig	gnation				

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Β.	Other Expenses/Fares	. .
Date	Details (No Receipt)	Amount
Subsisten	ce 4 3 9	
-ares/othe	er exp. 4 3 8	
S		
Subsisten	ce 357	
- / //		
-ares/othe	er exp. 3 5 7 £	-
otal of	3 5 7 £	-

Other Expenses/Fares

Details (Receipted)

Date

*Important: please read notes prior to completion of form

<u>NOTES</u>

Amount

1. National agreed rate and receipt subsistence should be totalled and entered against HED 439.

2. All other subsistence including National agreed rate claimed for subsistence at administrative base should be totalled and entered against HED 357. (Taxable)

3. All overnight claims must state the name of the Hotel or Guest House.

4. All receipted expenses / fares should be totalled and entered against HED 438.

 All non-receipted expenses / fares should be totalled and entered against HED 357. (Taxable)

6. Any form which is incomplete or incorrect will be returned. There will be no payments made outwith the normal payrun for these expenses.

There will be no exceptions.