

MEDICAL RESEARCH COUNCIL

GUIDE TO MRC RELOCATION/REMOVAL AND EXCESS FARES EXPENSES (June 2005)

USING THIS BOOKLET

This booklet is a short guide to the benefits provided by the MRC for assistance with the costs of moving home when moving at the Council's request.

It summarises your possible entitlement to reimbursement of expenses and aims to answer general questions you may have.

The booklet includes: step by step guidance, copies of claim forms and an Appendix of current allowance rates.

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Please contact the Human Resources Advisory Group at MRC Head Office for further information.

1. ELIGIBILITY FOR REMOVAL EXPENSES

1.1 Employee's Householder Status

An employee who is permanently transferred will fall into one of the following categories:

1.1.1 *Householder*

The employee must be either the owner/occupier (including part/owner/occupier) of the accommodation at the old location

or

occupying rented unfurnished accommodation at the old location i.e. no furniture or curtains are provided.

1.1.2 *Non-householder*

An employee whose accommodation does not qualify for householder status in accordance with 1.1.1

1.2 When to Claim

Removal expenses are payable for staff who are on permanent transfer to a new location.

A permanent transfer is one that is expected to last:

- a) Three years or more from the date of transfer in the case of an employee who is a householder
- b) One year or more from the date of transfer in the case of an employee who is a non-householder.

All claims for relocation expenses should be completed within one year of your transfer date .

The general intention of an allowance is to meet the extra cost necessarily incurred by an employee on transfer.

These costs should be kept to a minimum and where this is in doubt, payment of the claim for reimbursement may be delayed and the amount reduced.

1.3 What if I Don't Qualify?

Staff who do not qualify for removal expenses or who qualify, but opt not to move home are eligible for the **Excess Fares Allowance**.

Staff who elect to receive excess fares rather than removal expenses may change their decision within three months of the date of transfer. To confirm this change they must agree in writing, prior to the change becoming effective, to the recovery (by deduction of salary) of any excess fares they have already received, once the other removal expenses have been paid.

Similarly, staff who elect to receive removal expenses rather than excess fares may also change their decision within three months of the date of transfer. Excess Fares Allowance would then be payable from the time that the change is agreed until an agreed end date (this end date will be the same as would have been agreed if you had selected excess fares as your original choice). Any removal expenses paid will then be recovered.

Excess Fares are normally payable for three years

Excess fares are taxable and normally claimed quarterly in arrears.

1.3.1 *Travel Cost Limits*

Excess Fares are normally calculated on the basis of the difference between the cost of the journey at the old location and the most effective and reasonable means of travel to the new place of work.

1.3.1 *Public Transport*

The excess is calculated on the basis of bus or rail fares at annual season rates.

Exceptionally, excess fares may be calculated on daily, weekly, monthly or quarterly rates where annual fares are not available or not economic because of -the nature of the person's duties.

When the calculation is done in this way, reimbursement will be made only on days when expense is actually incurred.

Excess fares should only be re-assessed following a change in fares at either the old or the new place of work

* as part of a general revision authorised by the Treasury; or

* if the member of staff moves home otherwise than as a result of a further compulsory transfer

1.3.2 *Private Car*

The excess is normally calculated on the same basis as for a journey by public transport.

Providing the member of staff is agreeable to using their private vehicle, Council will pay the public transport rate of motor mileage allowance where one or both of the journeys would be difficult by public transport and where using a private car is more cost effective,

When the public transport rate of motor mileage allowance is paid: the rate must be adjusted whenever the public transport rate of motor mileage allowance is changed.

Members of staff are required to complete an Excess Fares form which will be used by HRAG or local personnel staff to assess their entitlement (see Appendix 5).

2. PRELIMINARY VISIT ARRANGEMENTS

2.1 Special Leave for Preliminary Visit

Staff will be allowed special leave to visit the new location to search for new accommodation.

Householders qualify for 7 days special leave.

Non-householders qualify for 3 days special leave.

2.2 Subsistence

Staff will be reimbursed the actual costs incurred up to the agreed maximums as set out in Appendix 6., for 4 nights for themselves, partner and children. Receipts will be required.

2.3 Travelling Expenses

If you use your car for a preliminary visit to the new location you may claim the mileage allowance (see Appendix 6).

The total mileage allowance when familiarising yourself with the new location is limited to 1000 miles.

Alternatively if you travel by public transport you may claim the actual fares. Receipts will be required.

3. BUYING AND SELLING YOUR PROPERTY

All claims will be met on a 'like for like' basis. Should individuals wish to use the requirement to relocate to upgrade their present accommodation, the Council will consider making a contribution to the cost. The contribution should, where possible, be equal to a 'like for like' move.

3.1 Expenses incurred when Selling your Property

You may claim the following expenses, if you have incurred them:

- solicitor's fees - up to a ceiling of £300 for selling (plus VAT and disbursements)
- estate agents fees (or advertising costs if an estate agent is not used) up to a maximum of 2% of the selling price
- mortgage redemption fees relating to costs passed on from your lender. This does not include any penalty charges levied because of a personal benefit to the individual (e.g. deferred interest payments, pay back facilities involving low interest payments or 'cash back' arrangements). Please contact HRAG for further details if required.

3.2 Legal and Other Expenses incurred when Buying a Property

You may claim the following expenses, if you have incurred them:

-
- solicitor's fees up to a ceiling of £300 excluding VAT and disbursements
- stamp duty
- land registration fees.

You may also claim:

- expenses connected with your mortgage, or a loan, including mortgage guarantee and survey fees (but excluding interest)
- cost of a private survey, electrical wiring and drains tests. to a total maximum of £600 excluding VAT
- National House-building Council charges: 1) inspection fees, 2) certificate charge and 3) top up premium for cover against inflation.

You may claim the interest charged on a commercial loan for a deposit on a property, net of tax. The deposit is normally:

- up to 10 per cent of the purchase price
- paid on exchange of contracts
- held by the solicitor between exchange of contracts and completion, and is limited to one month.

You may not claim interest on:

- a deposit paid initially to the estate agent or a stakeholder
- interest charges on money still owed after completion.

3.2.1 *Business Use of Property*

If any part of the property is used for business then a deduction will be made from your legal expenses for the non-residential part. Some examples are:

a farm, shop or boarding house.

You must give the details to HRAG / your personnel contact so that they can make the necessary adjustments.

3.3 What if the Purchase Falls Through?

You may claim expenses incurred on a property where the purchase of the property falls through, provided that:

- you withdraw from the purchase for good reasons, such as an unfavourable survey, legal complications, or
- the purchase fell through for reasons outside your control e.g. the vendor withdrew.

You may not be able to claim expenses if the purchase falls through and the reason is not deemed acceptable to HRAG. It is advised, therefore, that you discuss the situation with your personnel contact first..

To claim the expenses, you should apply to HRAG in writing as soon as possible, attaching proof of the reason for the process falling through such as a copy of the adverse survey report or the notification of the vendor's withdrawal.

NB. All expenses will only be paid on production of the appropriate invoice. Copies of invoices should be sent for payment. The originals must be retained by the individual for inspection by the Inland Revenue if requested.

4. ADVANCE OF SALARY

4.1 What the Advance of Salary Can Include

The advance must be used to help you buy a property if it is your first house purchase, or to allow you to improve the property that you buy. The only improvements that can be accepted are improvements which bring your new property up to the level of your old one.

Here are some examples of what an advance can be used for:

- The cost of the provision, repair or replacement of electricity, gas, water and drainage services
- The cost of essential structural alterations necessary to make the property habitable, e.g. roof repairs, damp proof course
- The cost of installing central heating in the new home if it was installed in the old home.

HRAG will require proof of the estimated costs of the planned improvements.

In most cases an appropriate estimate will suffice, but in the case of essential structural alterations a professional report will be required. (See Appendix 3 for an application form)

4.2 What the Advance of Salary Can Not Include

An advance of salary can not be used for improvements that are not essential, or which were not available in the old property. For example:

- The cost of installing a fitted kitchen
- The cost of decorating the new home
- The cost of installing central heating if not installed in old home
- If you are in any doubt regarding any of the above, please contact HRAG

4.3 Taxation of Advances of Salary

An advance of salary is treated as a beneficial loan under tax law.

This means that you will have to pay tax on the benefit of having an interest free loan. In other words, you have to pay tax on the interest you would normally pay to a bank or building society. Advances of pay to buy season tickets are treated in the same way.

Most employees choose to defer repayment of the advance, for up to four *years*.

The Inland Revenue will be advised that you have an advance of salary at the end of the tax year in which you receive the advance. The Council notifies the Inland Revenue of outstanding advances on form P 11 D, a copy of which will be sent to you (normally at the end of May each year).

Inland Revenue will backdate the tax due on the advance to the date at which it was given, this is ordinarily collected by an adjustment to your PAYE tax code.

If you want to pay the tax on the advance during the deferred period then you should contact your tax office.

4.4 Repaying the Advance

Advances are normally repaid by regular deductions from your salary.

The Council reserves the right to demand full repayment of the outstanding loan. This is rarely done, provided you remain employed by the Council and regular repayments are made.

If you terminate your appointment with Council for any reason, the outstanding amount will have to be repaid at once. If necessary, the money will be recovered from any pay or benefits due to you.

4.5 Retirement Issues

You are not allowed to continue repaying an advance of salary once you have retired. If you are approaching retirement age when applying for an advance of salary, it may be necessary for your repayments to be a greater amount, payable over a shorter period of time. Alternatively, the balance of the loan could be deducted from your lump sum retirement benefits (providing the benefits due to you are of an equal or greater amount than the outstanding loan)

Contact HRAG if you need further advice.

5. COST OF MOVING HOME

5.1 Removal Costs

Before you make arrangements for any removals you should:

Obtain 3 competitive quotes from removal contractors and send them as early as possible to HRAG for consideration.

Only in exceptional cases will quotes be accepted after the removal has taken place.

You may accept whichever quote you wish but you will only be paid an equivalent amount to the lowest quote received.

You will have to meet the cost of removal of special items such as a concert piano or any valuable pieces of antique furniture from the transfer grant (see Section 6).

Domestic pets such as cats, dogs and rabbits may be included in your claim for removal costs.

5.2 Temporary Storage of Furniture and Effects

If any articles of furniture / effects have to be stored, employees will be reimbursed the storage charges. The cost should be included in the written quote.

Reimbursement for storage costs will only continue as long as HRAG are satisfied that the employee is making every effort to find suitable accommodation at the new location. Reimbursement will cease

- a) if the temporary accommodation becomes permanent
- or
- b) when the employee moves into unfurnished accommodation.

6. TRANSFER GRANT

The Transfer Grant is a lump sum, intended to compensate you for any additional expenses involved in relocation which are not covered by specific allowances.

6.1 Included in the Transfer Grant

The Transfer Grant specifically includes the cost of installing or connecting the following items at the new location property:

- Telephone
- Television aerial
- Washing machine
- Dishwasher

It is also intended to cover the cost of domestic items which have to be replaced at the new property.

6.2 When is it Payable?

- The transfer grant is payable when you start work at, and are living at, the new permanent location.
- You should claim it within 3 months of your transfer date. (see Appendix 2)

The categories and rates are:

Householder £2,655

Non-householder £625

6.3 Repayment

You will have to repay a transfer grant if you leave the Council's employment (i.e. you resign from your post)within 12 months of the transfer date or if you:

- Transfer to another MRC location voluntarily,
- or
- Return to live in your old location / home whilst still working at the new location for which the grant was paid.
 -

Please discuss your situation with HRAG if you are affected by any of the above and you think there are good reasons why you should not repay the transfer grant.

NB. The transfer grant may be considered as income for tax purposes by the Inland Revenue. Copies of bills for items covered by the transfer grant should be forwarded to HRAG for our records. The original must be retained by the individual (for 5 years) for presentation to the Inland Revenue if requested.

7. MOVING IN ADVANCE OF TRANSFER

If you secure accommodation at the new location before your transfer, you may claim the actual costs incurred if you still rent or own your home at the old location. Once the old location home is given up the transfer will be considered to have taken place.

Payment is for no longer than 13 weeks prior to date of transfer.

If your family move to the new location but you remain at the old location, you may be reimbursed the cost of rented accommodation until you join your family. The maximum period for payment is 3 months.

8. COSTS OF TEMPORARY ACCOMMODATION

If you have not found new accommodation before the transfer and as such, your search for accommodation at the new location is continuing, you may be eligible to receive night subsistence for up to 30 nights for yourself (provided you have not qualified for a rent allowance for accommodation secured before transfer). Staff will be reimbursed the actual costs incurred up to the ceilings set out in Appendix 6.

8.1 After the First 30 Days...

8.1.1 *Householders*

The actual costs of hotel accommodation up to the ceilings set out in Appendix 6 will be reimbursed.

If you are a householder who is joined by your family in a hotel whilst you are in receipt of night subsistence and looking for accommodation, you may continue to receive night subsistence for up to 30 nights or until other accommodation is occupied, whichever is earlier.

If your family remain at the old location as a separate household, you may be able to claim the cost of renting self catering accommodation if you have exhausted your entitlement to night subsistence allowance - providing HRAG are satisfied you are making all efforts to obtain suitable accommodation.

If you move your family to a location other than the new permanent location (and HRAG are satisfied that no suitable home can readily be found at the new location) you may then claim the cost of self catering accommodation, subject to regular review and providing HRAG are satisfied you are making all efforts to obtain suitable accommodation.

8.1.2 *Non-Householder*

You may claim any additional cost of temporary accommodation above the cost of accommodation at the old location if;

- you are separated from your family,
- you are maintaining your family as a separate household (even if staying with relatives),
- you certify that you will continue to search for a permanent home at the new location.

8.2 Free Travel

If your family remains at the old location you will be entitled to claim the cost of a return journey to your old home at the weekends whilst you are in receipt of the night subsistence.

If you do not have a family remaining at the old location, you are eligible for one weekend trip to the old location whilst you are in receipt of night subsistence. Following this, you will be allowed the cost of 6 return journeys (not more than one a month) to your old location during the first 12 months.

NB. It is the intention that an individual's costs are not increased on transfer. However, these allowances are not intended to directly benefit the individual.

9. ADDITIONAL HOUSING COST AT NEW LOCATION

You may be eligible to claim either temporary or permanent Additional Housing Cost Allowance (AHCA).

AHCA is intended to help you when you move to an area where housing costs are higher than in your old location.

You qualify for receipt of AHCA if the average price of property of the type you are selling at the old location is less than the average price of a comparable (i.e. a like for like) property in the new area.

If you do qualify, the actual differences in costs will be used in the calculation.

AHCA is a taxable allowance, the Council will 'gross up' payments to take account of deductions made for tax purposes. NI will not be 'grossed up'.

9.1 Average House Prices

To find out if your new location is more expensive than your old location, HRAG will compare the average price for a 'like for like' property in your old and new location

9.2 Types of AHCA

There are two types of Additional Housing Costs Allowance (AHCA) available when average house prices are higher at the new location:

9.2.1 *Temporary AHCA* - your temporary rented accommodation at the new location is more expensive than comparable renting/buying costs at the old location

9.2.2 *Permanent AHCA* - your permanent home at the new location costs more to buy or rent than your old location home.

9.3 Limit of AHCA

In addition to the difference in the average house prices, two other factors are taken into consideration when calculating your claim:

- The Mortgage Interest Factor (MIF)
- The overriding AHCA Ceiling

The MIF is a percentage figure which reflects the current interest rate, taking into account income tax relief.

The AHCA Ceiling is the maximum average house price difference that is allowed between old and new locations when calculating your AHCA allowance.

9.4 Calculation of Limit of AHCA

When the maximum difference in average house prices allowed is multiplied by the Mortgage Interest Factor, the result is the maximum that any employee may receive for AHCA in one year.

For example:

Current Mortgage Interest Factor: 5.6%

Current Maximum house price difference allowed: £30000

The maximum AHCA allowed is therefore:

$£30000 \times 5.6\% = £ 1680$ per year

9.5 Gradual Reduction of AHCA

- Payment of AHCA is spread over 9 years
- the annual sum calculated is paid at 100% for the first five years .In the sixth year the amount paid will be reduced by 20%
- For the subsequent years the amount paid out will be reduced each year by a further 20%., This will mean that by the ninth year your AHCA allowance will have been exhausted.
- If any part of your home at either the old location or the new location is used for business your AHCA will be reduced. For example if you use part of your home as a shop, a valuation of the percentage of your home used for business will be made. As such,, the value of your home for AHCA calculations is the actual value minus the deduced percentage that is used for business.

9.6 Starting Point for AHCA

Your nine year period for AHCA payment starts either:

- on the date you move into your new permanent accommodation,
- or
- one year after your transfer to the new location.

If you do not move to your permanent home within one year of your transfer, you will not be able to claim the full nine years entitlement of AHCA

If, one year after transferring, you continue to claim a lodging allowance, excess fares allowance or temporary AHCA, the nine year period of payment will be reduced accordingly.

9.7 Payment of Temporary AHCA

You may claim temporary AHCA for up to 3 years. HRAG will review this temporary allowance every 6 months.

You will need to demonstrate to HRAG that you are trying to find a permanent home.

10. CONTINUING ACCOMMODATION COMMITMENTS

If you are unable to *sell* or terminate a lease agreement on the property at your old location please discuss this with HRAG staff who may be able to advise you of a relocation company to assist you..

NB: There is an Inland Revenue ceiling of £8000 relating to relocation costs. Relocation costs under £8000 are tax free - over £8000 they are taxable. The MRC will gross up tax but not National Insurance (NI). Grossing up will apply only to existing MRC staff - new recruits will not have any tax liabilities met by the Council.

Medical Research Council

Application for Allowances on Permanent Transfer

A. Personal Details	
Section 1	
Name (in full)	
Transferred from (Unit name and address):	
Transferred to	Date
Full Unit Address	Telephone Number (new location)
Section 2	
Private address at old location at which home is maintained	
Nature of accommodation (i.e. house/flat/rooms)	
<input type="checkbox"/> Unfurnished <input type="checkbox"/> Rented <input type="checkbox"/> Owned <input type="checkbox"/> Furnished <input type="checkbox"/> Other (Please give details)	
If a houseshare or flatshare, please give details of rooms rented e.g. 1 bedroom, 1 living room, with share of kitchen, bathroom etc.	
State whether this accommodation has been given up (and date) or if owned whether it has been let or sold (and date)DateDate
Section 3	
Do you have a partner resident with you up to the date of transfer?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Other people resident?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please state ages of any children resident and whether in full time education.	
Section 4	
Are any other dependants resident with you up to date of transfer?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please state relationship of dependant to you	
Is/are your dependant(s) prepared to move to the new location as soon as	Yes <input type="checkbox"/> No <input type="checkbox"/>

you are able to make a home there?		
Additional Housing Cost Allowance (AHCA)		
<p>You wish to claim AHCA in respect of your permanent accommodation, or of temporary accommodation whilst searching for permanent accommodation.</p> <p>or</p> <p>You wish to claim storage charges while search is made for unfurnished accommodation or have not yet terminated commitment at the old location</p> <p>Changes should be shown below as the dates of vacation of the old location and occupation at the new location. Documentary evidence is essential and should accompany this application where possible.</p>		
	Old Location	New Location
Address		
Date of vacation of old location		
Date of occupation of new location		
If you rent a property, please state the actual rental charge (exclusive of any charges for heating, lighting or services)		

Whether property is:	Furnished <input type="checkbox"/>	Unfurnished <input type="checkbox"/>	Furnished <input type="checkbox"/>	Unfurnished <input type="checkbox"/>
If property is not solely owned by you, please state the other owner(s) and their % share of the property.				
Actual or estimated selling price				
Annual title ground rent or similar payment.				
If any part of the property is sub-let please give full details, including rent received				
If furniture is stored state date of removal to store and storage charge.				
An allowance can be claimed if your partner /family /dependants are at the new location in respect of: Permanent unfurnished accommodation				
Temporary furnished or unfurnished accommodation while searching for permanent unfurnished accommodation				
Storage charges while searching for permanent unfurnished accommodation				
C. This section must be completed				
I certify that the particulars given on this form are correct and I undertake to notify the MRC of any change (s) immediately.				
Signature Date.....				

Medical Research Council

Claim For Transfer Grant

Name

Band

Permanent transfer on(date)

From

To (official address)

Telephone No. ext.....

Home address

Please detail other expenses you have incurred (e.g. fixtures, fittings and installation of appliances) attaching appropriate invoices/receipts.

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I wish to claim my Transfer grant of £.....

Signature..... date.....
(Employee)

Authorising signature..... date.....
(Human Resources Advisory Group)

NB Copies of relevant receipts must be sent to HRAG. Originals must be retained for inspection by the Inland Revenue on request.

Medical Research Council
Application For An Advance Of Salary

- 1 Full name

- 2 Date of birth Band

- 3 Transfer from (full address)
to

- Telephone Number ext

- 4 Date of transfer

- 5 Purchase price of house at new location £

- 6 Maximum mortgage available (including mortgage guarantee) £
Note: Please provide details separately of the steps taken to obtain a maximum mortgage and enclose any confirmatory documents.

- 7 Net proceeds of sale of house at the old location (i.e. the sum remaining after any outstanding mortgages have been met from the price obtained) £

Notes: As the legal expenses of sale and house agent's fees are reimbursed under the transfer rules they should be ignored when calculating the net proceeds of sale.

If the house at the old location has not been sold at the time of application the net proceeds of sale should be estimated on the basis of current values and the word "estimated" inserted after the figure entered on item 7. When the house has been sold the completion statement administered by the solicitor (or a copy thereof) must be forwarded to the Human Resources Advisory Group. The amount of the advance will be adjusted to take account of any variation in the net proceeds of sale

- 8 Amount of advance requested (i.e. item 5 less the sum of items 6 and 7) £

I certify that the above information is correct and I enclose

- a) the receipt for the amount paid as a deposit on the house (or other evidence of intention to purchase)
- b) completed AHCA claim form (if not already supplied to HRAG)
- c) documents required by the note to item 6

Signature

Date

Medical Research Council

Undertaking To Repay

I (*full name*) confirm that I wish to accept the Council's offer to provide assistance towards the removal of my home from
.....(*old address*) and acknowledge that I will be required to repay the expenses and allowances I claim if I leave the employment of the Medical Research Council within a period of 2 years after my transfer.

I understand that repayment will be on a pro-rata basis, calculated according to the period of service I have completed and I undertake to repay the amount on demand either in full or in installments deducted from my salary which I hereby authorise.

Signature date.....

Witnessed by:

Signaturedate.....

Full name (*capitals*).....

Address

**Medical Research Council
Excess Fare Assessment**

Full Name.....

Home Address

1. All Staff

Mode of travel	Details of old journey	Details of new journey
Car		
Shared car		
Underground		
* Train		
* Bus		
Other (please state)		

* Underground/Train/Bus users please state zones/stations used

2. Car Users	
Car engine capacity	
Home to old location - mileage	
Home to new location - mileage	
Shared car users: Driver's name	
3. Public transport Users	
Cost of fare to old location weekly /monthly /annual	
Cost of fare to new location weekly/monthly /annual	

4. Any other comments

Signature..... Date.....

**Medical Research Council
Travel And Subsistence Rates**

Ceilings for reimbursement of subsistence allowance per adult.

1. Day subsistence allowance (meals, non-alcoholic beverages etc.)

Expenditure on food and non-alcoholic drink may be claimed when employees are absent from their normal place of work for more than 5 hours.

2. Night subsistence allowance (* staying in a hotel)

When overnight accommodation is required it is normally expected that staff at all levels will, unless staying with friends or relations, obtain accommodation which meets the standards as set out in the Staff Code section 51 Appendix 3, at the most economical rate available.

Council reserves the right, in the interests of economy, to request staff to use hotels at which discounts have been negotiated and/or to introduce centralized booking arrangements. Where such discounted accommodation is known to be available reimbursement for bed and breakfast will be restricted to the amount that would have been spent if that accommodation had been used

* Staff may on occasion stay with friends or relatives. In these circumstance an "Informal Accommodation" allowance of £25 may be claimed for each night spent for which hotel accommodation would otherwise have been authorized..

Ceiling for reimbursement of travel costs.

1. Standard Rate mileage allowance.

40p per mile up to 10,000 miles

25p per mile over 10,000 miles

2. Public transport rate mileage allowance

25p per mile