



# Allowances and Expenses

(Updated 1 December 2023)



Type of Allowance or Expense	Amount or Rate Payable	Effective Date	Additional Information
Subsistence allowances	The maximum amounts that can be claimed are as follows:  Breakfast - £9.78  Lunch - £10.07  Dinner/Evening Meal - £16.66	1 April 2023  <u>Note:</u> These allowances will be increased as from 1 April each year by the annual increase in the Retail Price Index (RPI) published in the preceding November.	See Travel and Expenses Policy and Procedure for further details.
Meal charges for residential and allied staff (resident and non-resident staff)	Breakfast - £1.23 Dinner/Main Meals - £2.11 Tea - £0.58 Snack Supper - £0.96 ----- <b>Total - £4.88</b>  For ease of administration, these rates may be used on the following basis:  Weekly - £34.52 Monthly - £149.66 Per Annum - £1,795.92	1 April 2023  <u>Note:</u> These charges are reviewed annually in line with movements in the appropriate sectors of the RPI.	The Green Book (Part 3 Paragraph 8) provides that arrangements in the former APT & C and Manual national agreements in relation to (i) free meals and (ii) accommodation and meal charges will remain in place unless and until alternative arrangements are agreed locally.
Overnight allowance	In exceptional circumstances, where it is not possible for the County Council to make a direct booking, the actual <u>receipted cost</u> of accommodation, including breakfast, will be reimbursed subject to the following maximum limits:	1 April 2023  <u>Note:</u> These allowances are linked to the Members' Allowance Scheme agreed by the County Council and will be updated in line with that scheme.	See Travel and Expenses Policy and Procedure for further details.



	<p>On business in London - £179.70</p> <p>On business elsewhere in the UK - £156.47</p>		
Expenses where employees are travelling outside Great Britain	<p>See Travel and Expenses Policy and Procedure for further details in respect of claiming for accommodation, travel (to/from the country) and hospitality.</p> <p>For all other expenses, including travel whilst abroad and subsistence expenses, a flat rate of £109 per day should be claimed and invoices/receipts need not be produced.</p>	<p>Flat rate amount effective from 1 April 2023</p> <p><u>Note:</u> The flat rate amount will be increased from 1 April each year by the annual increase in the RPI published in the preceding November.</p>	See Travel and Expenses Policy and Procedure for further details.
Relocation allowances	<p>Up to a maximum of £9,364 (net of VAT).</p> <p>The maximum allowance payable to any appointed employee will be the maximum allowance operating at the date of their appointment.</p>	<p>1 April 2023</p> <p><u>Note:</u> The revised allowance will operate from 1 April each year and will be based on the annual percentage increase in the RPI as at the preceding January.</p>	<p>Heads of Service may authorise the payment of relocation allowances.</p> <p>See Relocation Allowance Scheme for further details.</p>
<p>Mileage allowances</p> <p><b><u>Business mileage</u></b></p>	<p><b><u>Car Users</u></b></p> <p>45.0p per mile for the first 10,000 business miles in the tax year. 25.0p per mile for each business mile over 10,000 in the tax year.</p> <p><b><u>Motorcycles</u></b> 24.0p per mile.</p>	<p>1 July 2012</p> <p><u>Note:</u> These rates will be updated in line with any changes to the HMRC rates.</p>	<p><b><u>Car, Motorcycle and Bicycle Users</u></b> Business mileage is reimbursed at the HMRC approved mileage rates.</p>



<p><b><u>Training mileage</u></b></p>	<p><b><u>Bicycles</u></b> 20.0p per mile.</p> <p><b><u>Car Contract Hire Users</u></b> Variable. See 'Additional Information' (opposite).</p> <p><b><u>Car Users</u></b> 14.0p per mile.</p> <p><b><u>Motorcycles</u></b> 14.0p per mile.</p>	<p>1 April 2012</p> <p><b><u>Note:</u></b> The County Council will apply any new rates at the beginning of each calendar quarter – on 1 March, 1 June, 1 September and 1 December – in line with HMRC timescales.</p> <p>1 December 2023</p> <p><b><u>Note:</u></b> The County Council will apply any new rates at the beginning of each calendar quarter – on 1 March, 1 June, 1 September and 1 December – in line with HMRC timescales.</p>	<p><b><u>Car Contract Hire Users</u></b> Business mileage for car contract hire users (including all employees graded Director 1 and above on the Lancashire Pay Spine in receipt of a lease car or cash equivalent sum) is reimbursed at the HMRC advisory fuel rates for company cars, details of which can be found at <a href="https://www.gov.uk/government/publications/advisory-fuel-rates">https://www.gov.uk/government/publications/advisory-fuel-rates</a>.</p> <p>This mileage rate will apply to all mileage undertaken by car contract hire users.</p> <p><b><u>Training Mileage</u></b> The training mileage rate is in line with the minimum HMRC advisory fuel rate for a petrol engine car, details of which can be found at <a href="https://www.gov.uk/government/publications/advisory-fuel-rates">https://www.gov.uk/government/publications/advisory-fuel-rates</a>.</p> <p><b><u>Excess Travel Mileage</u></b> Excess travel mileage is the difference in mileage between home and current workbase and home to new workbase. See Compensation Payments Policy for further details.</p> <p>The excess travel mileage rate is in line with the minimum HMRC advisory fuel rate for a petrol engine car, details of which can be found at <a href="http://www.gov.uk/government/publications/advisory-fuel-rates">http://www.gov.uk/government/publications/advisory-fuel-rates</a>.</p> <p>Excess travel will not be included in the calculation of the business</p>
<p><b><u>Excess travel mileage</u></b></p>	<p><b><u>Car Users</u></b> 14.0p per mile.</p> <p><b><u>Motorcycles</u></b> 14.0p per mile.</p>	<p>1 December 2023</p> <p><b><u>Note:</u></b> The County Council will apply any new rates at the beginning of each calendar quarter – on 1 March, 1 June, 1 September and 1 December – in line with HMRC timescales.</p>	



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			mileage threshold for car users.
Travelling expenses for medical examinations	See 'Excess Travel Mileage Rate' (above)	1 July 2012	When employees have travelled to attend medical examinations at the Authority's request reimbursement will, depending upon the mode of travel, either be at the appropriate public transport rate or at the prevailing mileage rate applicable for excess travel.
DSE users – reimbursement of cost of eyesight tests and spectacles	The maximum amount of reimbursement is:  For eyesight tests - £25.00 For spectacles - £49.00	1 May 2022	See DSE Guidance on Eye and Eyesight Tests.
Allowances for first aid qualifications	For designated first aid representatives - £104 per annum  For designated deputy first aid representatives - £52 per annum  This allowance will not be payable where the requirement to hold a first aid qualification forms part of an employee's core duties and responsibilities.	N/A	Heads of Service have delegated authority to approve the number of first aiders and the payment of the appropriate First Aid allowance.  See Guidance on the Health and Safety (First Aid) Provision.
Payment of prescription charges for inoculation against Hepatitis 'B'	Cost of prescription/Hepatitis 'B' inoculation.	N/A	Reimbursement of prescription charges is available for inoculation against Hepatitis 'B', on the recommendation of a General Practitioner following medical assessment, for employees whose work brings them into contact with Hepatitis 'B'.
Laundry expenses – tax relief	Tax relief – claim to be submitted to HM Revenue and Customs.	N/A	Where employees are issued with items of uniform/protective clothing that the County Council expects the employee to launder at regular intervals for reasons of cleanliness, hygiene, safety or appearance, they can make a claim to HM Revenue and Customs for tax relief. Further information can be found at <a href="https://www.gov.uk/tax-relief-for-employees">https://www.gov.uk/tax-relief-for-employees</a> .
Long service award	Up to a maximum of £380.00	1 July 2023	See Recognition of Long Service Policy for further details.



	(excluding VAT)	<u>Note:</u> This amount will be increased in value every two years in line with inflation.	
Professional body membership fees	<p>For employees graded Director 1 and above on the Lancashire Pay Spine:</p> <p>Cost of professional body membership fee, expenses and paid leave of absence in connection with membership and attendance at meetings of one professional body (not a trade union or an organisation that has the objectives of a trade union).</p> <p>In addition, the Chief Executive may approve the payment of one additional fee to a separate body where it is considered to be in the interest of the County Council for membership to be maintained. In the case of the Chief Executive, the payment of an additional fee would be at the discretion of the Leader of the Council.</p>	N/A	<p>This is a former Chief Officer term and condition of employment and as such only applies to employees graded Director 1 and above on the Lancashire Pay Spine.</p> <p>Membership of the professional body and attendance at the meetings must be seen as being beneficial to the County Council.</p>
Returning officer fee	<p>Applies to the Chief Executive only:</p> <p>The fee payable is calculated in accordance with a formula approved by Full Council, currently 15% of the total fees payable to Deputy Returning Officers employed by District</p>	N/A	The Chief Executive acts as Returning Officer for all Council elections. This additional allowance is payable in relation to the overall supervision and ultimate responsibility for the conduct of Council elections.



	Councils (which are based on a set amount for each councillor to be elected, currently £71.25).		
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