

Allowances and Expenses

Type of Allowance or Expense	Amount or Rate Payable	Effective Date	Additional Information
Subsistence allowances (L.Ag)	<p>The maximum amounts that can be claimed are as follows :</p> <p>Breakfast - £6.87</p> <p>Lunch - £7.07</p> <p>Dinner/Evening Meal - £11.71</p>	<p>1 April 2014</p> <p><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.</p>	<p>Subsistence allowances will be payable to employees who are prevented by their official duties from taking a meal at their home, administrative centre or establishment where they normally take their meals, and thereby incur additional expenditure.</p> <p>Subsistence allowances will only be payable when an individual travels outside the boundaries of Lancashire (for this purpose the boroughs of Blackburn with Darwen and Blackpool will be regarded as being within the Lancashire boundary).</p> <p>Receipts for the full amount paid are required in respect of all claims.</p> <p>See Requirements to Qualify for Meal Allowances guidance for further details.</p>
Meal charges for residential and allied staff (resident and non-resident staff) (N.Ag)	<p>Breakfast - £1.00</p> <p>Dinner/Main Meals - £1.74</p> <p>Tea - £0.49</p> <p>Snack Supper - £0.80</p> <p>-----</p> <p>Total - £4.03</p> <p>For ease of administration, these rates may be used on the following basis:</p> <p>Weekly - £28.43</p> <p>Monthly – £123.22</p> <p>Per Annum - £1,478.64</p>	<p>1 April 2014</p> <p><u>Note:</u> These charges are reviewed annually in line with movements in the appropriate sectors of the RPI.</p>	<p>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.</p>
Overnight allowance	In exceptional circumstances,	1 April 2014	Wherever possible overnight accommodation will be booked and

(including London) (CCAP)	<p>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:</p> <p>On business in London - £144</p> <p>On business outside London - £125</p>	<p><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.</p>	<p>paid for by the County Council either directly or via Business Travel Plus. Normal subsistence allowance arrangements will apply in relation to any meals not provided.</p> <p>See Overnight Allowance guidance for further details.</p>
Expenses where employees are travelling outside Great Britain (CCAP)	<p>See Expenses where Employees are Travelling Outside Great Britain guidance 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 £76.00 per day should be claimed and invoices/receipts need not be produced.</p>	<p>Flat rate amount effective from 1 April 2014.</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>	<p>The following arrangements apply in respect of employees travelling outside Great Britain in connection with their official duties.</p> <p>For these purposes travel to Northern Ireland, the Isle of Man and the Channel Islands qualifies for payment of the allowance.</p>
Relocation allowances (CCAP)	<p>Up to a maximum of £8,201 (including 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 2014</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>Chief Officers may authorise the payment of relocation allowances.</p> <p>See Relocation Allowance Scheme for further details.</p>
Mileage allowances (L.Ag)			

<p><u>Business mileage</u></p>	<p><u>Car Users</u></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><u>Motorcycles</u></p> <p>24.0p per mile.</p> <p><u>Bicycles</u></p> <p>20.0p per mile.</p> <p><u>Car Contract Hire Users</u></p> <p>Variable. See 'Additional Information' (opposite).</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>1 April 2012</p> <p><u>Note:</u> 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><u>Car, Motorcycle and Bicycle Users</u></p> <p>Business mileage is reimbursed at the HMRC recommended rates.</p> <p><u>Car Contract Hire Users</u></p> <p>Business mileage for car contract hire users (including all chief officers) is reimbursed at the HMRC advisory fuel rates for company cars, details of which can be found at https://www.gov.uk/government/publications/advisory-fuel-rates/current-rates.</p> <p>This mileage rate will apply to all mileage undertaken by car contract hire users.</p>
<p><u>Training mileage</u></p>	<p><u>Car Users</u></p> <p>15.0p per mile.</p> <p><u>Motorcycles</u></p> <p>15.0p per mile.</p>	<p>1 April 2013</p> <p><u>Note:</u> This rate will be reviewed on 1 April each year.</p>	<p><u>Training Mileage</u></p> <p>The training mileage rate is in line with the minimum HMRC advisory fuel rate for a petrol engine car.</p>
<p><u>Excess travel mileage</u></p>	<p><u>Car Users</u></p> <p>15.0p per mile.</p> <p><u>Motorcycles</u></p> <p>15.0p per mile.</p>	<p>1 April 2013</p> <p><u>Note:</u> This rate will be reviewed on 1 April each year.</p>	<p><u>Excess Travel Mileage</u></p> <p>Excess travel mileage is the difference in mileage between home and current workbase and home to new workbase. See Excess Travel 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.</p> <p>Excess travel will not be included in the calculation of the business mileage threshold for car users.</p>
Travelling expenses for medical examinations (N.Ag)	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 (CCAP)	<p>The maximum amount of reimbursement is:</p> <p>For eyesight tests - £19.90 For spectacles - £49.00</p>	5 February 2014	See DSE Guidance on Eye and Eyesight Tests .
Allowances for first aid qualifications (CCAP)	<p>For designated first aid representatives - £104 per annum</p> <p>For designated deputy first aid representatives - £52 per annum</p> <p>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.</p>	N/A	<p>Chief Officers have delegated authority to approve the number of first aiders and the payment of the appropriate First Aid allowance.</p> <p>See Guidance on the Health and Safety (First Aid) Provision.</p>
Payment of prescription charges for inoculation against Hepatitis 'B' (L.Ag)	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 – income tax relief (CCAP)	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, the HR Service will provide individual employees with a standard letter (on request) that they can then use to make a claim to HM Revenue and Customs for tax relief.
Long service award (CCAP)	Up to a maximum of £262.00 (excluding VAT)	1 July 2013 <u>Note:</u> This amount will be increased in value every two years in line with inflation.	See Recognition of Long Service Policy for further details.