

MEMBERS' ALLOWANCES SCHEME

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1. Introduction

- 1.1 The purpose of this Section is to give guidance on members' entitlement to allowances and expenses.
- 1.2 It is extremely important, both from the member's personal point of view and for the County Council, that the entitlements under the arrangements are clear and transparent and that the possibility of erroneous claims is avoided.
- 1.3 Set out in Annex 1 is the formal County Council Scheme for the payment of members' allowances.
- 1.4 This Scheme addresses various aspects of allowances payable to members. It replaces all previous guidance issued by the County Council on the subject.
- 1.5 Members can obtain further guidance, if necessary, from the Director of Corporate Services.

2. Statutory requirements

- 2.1 One provision in the Local Government Act 1972 remains in force relating to County Councils:-

Sections 3 and 5 respectively authorise the payment of allowances to the Chairman and Vice-Chairman of the County Council.
- 2.2 The primary legislation under which the main allowances are now paid is Section 18 of the Local Government and Housing Act 1989 and Sections 99 and 100 of the

Local Government Act 2000. The Local Authorities (Members' Allowances) (England) Regulations 2003 issued under the Acts, prescribe the detailed controls and require authorities to make a scheme covering the payment of certain allowances to members.

3. How the allowances are determined

- 3.1 The County Council is required, by law, to pay a basic allowance the amount of which is at the Council's discretion. The County Council pays a basic allowance which takes all aspects of the role of a member into account, other than special responsibilities.
- 3.2 In the event that any Member holds more than one position for which a special responsibility allowance is payable he shall be entitled to claim only one of those allowances.
- 3.3 In respect of the payment of allowances covered by the previous paragraph the County Council makes financial provision for these allowances within the estimates, and reviews the allowances annually.

4. Different types of allowance

4.1 The allowances to which members may be entitled are listed below:-

- basic allowance
- special responsibility allowance
- Chairman and Vice- Chairman allowances
- carers'/dependants' allowance
- subsistence and travelling allowances
- meetings allowance

5. Basic Allowance

- 5.1 An elected member is entitled to receive a basic allowance for each year from 1 April to 31 March. By law, the amount of basic allowance has to be the same for each member during that period. A member who is not a member for the whole of the financial year receives an allowance reduced proportionately as provided for in the Scheme.
- 5.2 The County Council has decided that the annual basic allowance will be paid by 12 monthly instalments in arrears on the 28th of each month.
- 5.3 In the year of a county council election the basic allowance for the month preceding the election will be adjusted to cover the period ending on the fourth day after the date of the election, this being the date of automatic retirement of councillors.

In the month of the election returning and newly elected members will then receive their basic allowance pro-rata from the fifth day after the election to the end of the month, in accordance with the Scheme already in force for that financial year.

6. Special Responsibility Allowance

- 6.1 The regulations permit the County Council to pay an allowance to certain councillors who have special responsibilities which must be defined in the Scheme. Those special responsibilities have to fall within certain categories defined in the regulations.
- 6.2 The amounts paid to individual councillors can differ and the annual allowance is reduced proportionately for any period during the year when a councillor does not have special responsibilities.
- 6.3 The special responsibility allowance is paid by 12 monthly instalments in arrears on the 28th of each month.
- 6.4 In the year of a county council election the special responsibility allowance will be paid to returning members who will remain in that position until the annual council meeting.

Special responsibility allowances will be pro-rata from the date of the annual council meeting until the end of that month.

7. Chairman and Vice-Chairman Allowances

- 7.1 The allowances paid to the Chairman and Vice-Chairman of the County Council will be increased annually in line with the recommendations made by the Independent Remuneration Panel in respect of the increase in the basic allowance. The level of allowances is shown in Schedule 3. The allowance is paid by 12 monthly instalments in arrears on the 28th of each month.

8. Carers'/Dependants' Allowance

- 8.1 A member may claim an allowance of the actual hourly rate of care provision up to a maximum of £15.57 per hour subject to the conditions below:-
- such payments may only be claimed and made in respect of children aged 16 years of age or under and/or other dependants where there is medical or social work evidence that care is required (which should be submitted to the Director of Corporate Services)
 - allowances claimed and paid should be based on actual expenditure and be accompanied by appropriate receipts
 - allowances should not be payable to reimburse a member for payments made to a member of the claimant's household (i.e. a person usually residing with a claimant)

9. Subsistence Allowance

- 9.1 A member (including a co-opted member and/or independent persons consulted as part of the Council's Standards arrangements) is entitled to claim subsistence allowance at the rates adopted by the County Council from time to time following consideration of the recommendations of the Independent Remuneration Panel. The current rates will be available on the Staffordshire Web and the Members'

Intranet. In calculating the period of absence, reasonable time properly spent in travelling to and from the meeting can be taken into account.

- 9.2 To be entitled to claim, members are required to certify that expenditure has actually been incurred by them on subsistence and to claim only for that expenditure up to the maximum amount allowed within the scheme.
- 9.3 There are occasions when members on approved duties need to take a main meal that will be more expensive than the allowance permitted by the scheme such as when attending venues in major cities or on trains. In such circumstances, members can claim the reasonable cost of the meal taken.
- 9.4 Members are advised that all receipts for expenditure claimed for under the scheme should be forwarded to Member and Democratic Services for retention as proof of the claim.
- 9.5 There may be times when a member is required to be away overnight. If accommodation is required then it can be arranged and paid for in advance rather than the member incurring the expense and being reimbursed up to the maximum in schedule 4.
- 9.6 Members may occasionally be required to make overseas visits on County Council business in connection with one or other of the specific functions of the County Council. In those circumstances subsistence costs can be reimbursed provided they are reasonable.
- 9.7 The Director of Corporate Services will supply details of these allowances on request.

10. Travelling allowance

- 10.1 A member is entitled to claim travelling allowance when expenditure is incurred on travelling to attend an approved duty. The rates applicable to this allowance are shown in schedule 5.
- 10.2 If members are using their own transport, the mileage claimed should be the mileage as calculated by Internal Audit and recorded on the on-line expenses claims system. The mileage claimed for must, if necessary, be properly justified, by the member recording the starting point of his route, particularly if additional mileage results from, for example, authorised visits to other sites on the route.
- 10.3 When it is financially advantageous to the County Council to do so, members should use any transport arranged by officers to travel to meetings or site visits, etc.
- 10.4 It is possible for senior citizens to apply for and obtain the appropriate rail card entitling them to concessionary fares at about half the full price. The County Council has agreed, where "senior citizen" members are willing to use this privilege when travelling on County Council business, to reimburse the member on the first occasion used, the cost of the appropriate annual "senior citizen" rail card. The actual cost of travel must be claimed when the facility is used.

10.5 If the member uses public transport facilities then the following rates apply:-

Mode of travel	Maximum rates
Public transport (within county)	Standard rail fare or bus fares
Public transport (outside county)	Standard bus fares Standard or first-class rail fare
	Note 1 Members are asked to use their discretion in travelling first-class. For example, an off-peak journey to London might comfortably be managed in second-class. Travel at peak times or needing confidential discussions on route may suggest first-class as more appropriate.
	Note 2 In the majority of cases member travel should be booked through officers and in advance to ensure the most advantageous rates. However, if urgency dictates that a member purchases tickets himself/herself, the receipt must be kept as proof for reimbursement of actual costs incurred.
Taxi cab or cabs	
(i) In cases of urgency or where no public transport is reasonably available	Actual fare and reasonable gratuity
(ii) In other cases	Not exceeding the amount of the fare for travel by appropriate public transport. Note: In claims relating to hire of taxis or cabs, members should indicate in writing, the circumstances in which the expenditure was incurred; whether it was incurred on grounds of urgency or because there were no public facilities available.

11. Meetings Allowance

11.1 Appointed members (i.e. church and parent representatives on the Prosperous Staffordshire Select Committee, or any Committee (whatever entitled), whose functions include the education function), including a co-opted member and/or independent persons consulted as part of the Council's Standards arrangements, are entitled to receive an annual Meetings Allowance of £607.01.

12. Pensions

12.1 As of 1 April 2014 new councillors will not be able to join the Local Government Pension Scheme.

13. Calculating the time allowed

- 13.1 Reasonable travelling time is allowed for in calculating the period of absence for the purpose of claiming subsistence allowances.
- 13.2 It occasionally happens that a member of the County Council moves home to somewhere outside the county but remains as a councillor until the next County Council election. Additionally, a member may be required to work outside the county area on a temporary basis. In either of these circumstances the councillor is requested to discuss the arrangements for travelling and subsistence claims with his Group Leader and the Director of Corporate Services.

14. Submission and payment of claims

- 14.1 The County Council's scheme requires members to submit all claims for allowances within two months of the end of the month to which the claim relates. Allowances will be forfeit if not promptly claimed.

15. Approved Duties

- 15.1 Members may only claim for travel, subsistence and other allowances for attendance at approved duties detailed below:
- Attendance at calendared meetings of the Council or any of its Executive, Committees, Sub-Committees, Panels, Policy Advisory Groups etc
 - Attendance at visits of inspection of sites and buildings arranged by any of the bodies listed above (including children's home)
 - Attendance at meetings of any Outside Body or bodies to which the member has been appointed at the Annual Council meeting
 - The doing of anything as Chairman or Vice-Chairman of an outside body on which the member is representing the Council.
 - Authorised briefings for Committees/Panels/Executive meetings including all meetings which are called by officers of the Council e.g. Pre Agenda meetings.
 - Authorised attendance at Conferences/Seminars.
 - Duties undertaken by a Chairman/Executive Member in connection with his/her role.
 - Member Learning and Development Events, including Member Self Appraisal meetings.
 - Attendance at Staffordshire County Council Local Democracy Events (including briefings)

- Attendance at any event that the County Council invites you to represent the Council (but not to other events to which you may be invited as a county councillor)
- Attendance at Parish Council meetings where you are representing the County Council (but not where you are also a member of the Parish Council or representing the Parish or District)
- Attendance at governor meetings at which you are representing the County Council
- Invitations to any publicity events for schemes supported under the Staffordshire Local Community Fund (including photo shoots, project launches etc.)

15.2 The lists of outside bodies at which attendance is authorised by the County Council are maintained by the Director of Corporate Services and are varied by him from time to time after consultation with the Leader of the Council. Copies of the current lists are available from the Director of Corporate Services.

15.3 If, as an appointee, or nominee, of the County Council, a member is asked to attend a meeting of a body which is not on the County Council's lists of authorised outside bodies then travelling and subsistence allowances can only be claimed if attendance has been approved beforehand for this purpose, which requires the use of the Gold Form¹. Such approvals must be given before attendance, otherwise any allowance may not be payable.

15.4 If a member has been appointed to serve on an outside body for which attendance is not regarded by the County Council as an approved duty for the purpose of the payment of a member's allowance i.e. a body which is not included in the lists of bodies referred to, or approved under 15.3 above, the member may, in some cases, claim direct from the outside body concerned. In such cases the member may wish to consult the body concerned.

16. Tax, national insurance, sickness and pensions

16.1 Basic and special responsibility allowances and the allowances paid to the Chairman and Vice-Chairman of the County Council, are all liable to tax under Schedule E. The allowances are paid by the Director of Finance and Resources through a payroll which accounts for the tax on the PAYE system using a code number issued by the Inland Revenue. In arriving at the code number it is a matter for the individual member to agree direct with the Inland Revenue any allowances which may help to reduce the tax liability. Subsistence claims for meetings in County Buildings are also taxable. More detailed guidance on Inland Revenue practice is available from the Director of Finance and Resources.

¹ *Form (not part of the Constitution) to be signed by members for approval, in advance, of a claim for travelling and subsistence allowances for attendance at an event, function, meeting, outside body, conference or course which is not included in the County Council's approved lists of such events, functions, meetings, bodies, conferences and courses.*

16.2 The same allowances are liable for National Insurance Class I contributions notwithstanding that the member may be employed elsewhere or be self-employed, unless:-

- (a) the allowances due for the month are less than an amount prescribed from time to time by the Inland Revenue, or
- (b) the member reaches state pension age.

16.3 It is understood that the Benefits Agency may regard a member's basic and special responsibility allowances as affecting, for social security purposes, that members' entitlement to benefits. Claiming such allowance(s) could, therefore, affect a member's entitlement to benefits. In these circumstances, they should seek advice from the Benefits Agency.

16.4 Under self-assessment regulations members are required to declare to the Inland Revenue any taxable benefits they receive. Such benefits may arise if members are deemed to have made a profit on mileage allowances, or if they are provided with certain other facilities, for example with a computer, fax or telephone answering machine at less than the full cost of provision. Any member who has received a taxable benefit will be provided with a form P11E by the Director of Finance and Resources, which will provide the information to be declared to the Inland Revenue, and from whom further advice is available on request.

16.5 It is also possible that the payment of basic or special responsibility allowance(s) or an allowance to the Chairman or Vice-Chairman of the County Council could affect a member's entitlement to an occupational pension or other financial arrangements with previous employers.

16.6 Members who are unable to perform duties in that capacity as a result of sickness in some circumstances may be eligible for statutory sick pay.

17. What if a member does not wish to be paid allowances?

17.1 A member who wishes to forego the right to be paid any of the allowances covered by the County Council's scheme may do so in writing to the Director of Corporate Services specifying which allowance(s) the member elects to forego and the date(s) upon which the election is to become effective. Such an election may not be revoked until the following 1 April.

18. Members' responsibilities

18.1 It is the personal responsibility of members to ensure the accuracy of all information entered on their claim forms relating to duties performed. Processes arranged by the Director of Corporate Services are designed to ensure that all claims relate to properly approved duties. The Director of Corporate Services will ensure that the correct financial limits on the various allowances are complied with. In all other respects members are accountable for the accuracy and reasonableness of their claims.

Annex 1 – The County Council’s Scheme for the Payment of Members’ Basic, Special Responsibility and other Allowances

The Staffordshire County Council, in exercise of the powers conferred by the Local Authorities (Members' Allowances) (England) Regulations 2003, hereby make the following scheme.

1. This scheme, may be cited as the Staffordshire County Council Members' Allowances scheme and shall have effect from 1 April 2007.

2. In this scheme:-

"councillor" means a member of the Staffordshire County Council who is a councillor;

"year" means the 12 months ending with 31 March;

"County Council election" means an election for the appointment of all councillors and does not include by-elections.

3. Basic allowance

3.1 Subject to paragraph 10, the total amount payable to each councillor for a year is set out in Schedule 1. The basic allowance is payable, in a year in which there is no County Council election, monthly in arrears on the 28th of each month.

3.2 In the year of a county council election the basic allowance for the month preceding the election will be adjusted to cover the period ending on the fourth day after the date of the election, this being the date of automatic retirement of councillors.

Returning and newly elected members will then receive their basic allowance pro-rata from the fifth day after the election to the end of the month, in accordance with the Scheme already in force for that financial year.

4. Special responsibility allowance

4.1 For each year a special responsibility allowance shall be paid to those councillors who hold special responsibilities in relation to the authority as fall within the categories defined in paragraph 9 of the Regulations and as specified in the Schedule to this scheme.

4.2 (a) The special responsibility allowances shall be payable:-

(i) In a year in which there is no County Council election, by monthly instalments in arrears on the 28th of each month, and

(ii) In the year of a county council election the special responsibility allowance will be paid to returning members who will remain in that position until the annual council meeting. Special responsibility allowances will be paid pro-rata from the date of the annual council meeting until the end of that month.

- (b) Subject to paragraph 10, the amount of each such allowance paid in the year shall be the amount specified against that special responsibility in Schedule 2 to this scheme.

5. Carers/Dependants' Allowance

- 5.1 An allowance of the actual hourly rate of care provision up to a maximum of £15.57 per hour is payable to any member subject as follows:-
- (i) such payments may only be claimed and made in respect of children aged 16 years of age or under and/or other dependants where there is medical or social work evidence that care is required (such evidence to be submitted to the Director of Corporate Services;
 - (ii) allowances claimed and paid must be based on actual expenditure (up to the maximum hourly rate) and be accompanied by appropriate receipts;
 - (iii) allowances will not be paid to reimburse the claimant for payments made to a member of the claimants' household.

6. Subsistence Allowances

- 6.1 Subsistence allowances are payable to any member (including a co-opted member and/or an appointed member (see paragraph 8 below) and/or an independent persons consulted as part of the Council's Standards arrangements) at the rates set out in Schedule 4 subject to the member certifying that expenditure has actually been incurred by the member on subsistence. The actual expenditure may be more or less than the amount claimed.
- 6.2 The appropriate charge for all meals taken at premises owned or administered by the County Council should be paid. However, if a meal is made available free of charge from any source during the period to which the allowance relates, then the appropriate amount must be deducted from the claim.
- 6.3 Where main meals (ie breakfast, lunch or dinner) are taken on trains during a period for which there is an entitlement to a subsistence allowance, the reasonable cost of the meals (including VAT) may be reimbursed in full, provided the time on duty meets the conditions set out in Schedule 4. In such circumstances, reimbursement of the reasonable cost of a meal would replace the entitlement to the subsistence rate for the appropriate period.
- 6.4 Special allowances apply if a member is required to be away overnight or to undertake duties abroad. The overnight allowances are set out in Schedule 4. The Director of Corporate Services will, on request, supply details of the allowances payable for duties undertaken abroad.

7. Travelling Allowance

- 7.1 Travelling allowances are payable to any member (including a co-opted member and/or an appointed member (see paragraph 8 below) and/or independent

persons consulted as part of the Council's Standards arrangements) in accordance with the rates set out in Schedule 5.

8. Co-optees/Independent Persons Allowance

- 8.1 Subject to paragraph 10 below, an annual co-optees/independents allowance of and £607.01 is payable to appointed members (ie church and parent representatives on the Prosperous Staffordshire Select Committee or on any Committee (whatever entitled) whose functions include the education function); including a co-opted member and/or independent persons consulted as part of the Council's Standards arrangements. In either case such amount shall be paid monthly in arrears on the 28th of each month.
- 8.2 The amount of co-optees allowance payable to any member who presides at a meeting of a Scrutiny Panel where the functions of that Committee under Section 21 of the Local Government Act 2000 relate wholly or partly to any education functions which are the responsibility of the Council's Executive, shall not be less than the minimum amount of any special responsibility allowance payable under this scheme to a person who presides at meetings of any other of the Council's Committees or Sub-Committees.

9. Pensions

- 9.1 As of 1 April 2014 elected members are not eligible to join the Local Government Pension Scheme.

10. Renunciation

- 10.1 A councillor may, by notice given to the Director of Corporate Services, elect to forego any part of his or her entitlement to an allowance under paragraphs 3 or 4 of this scheme.
- 10.2 An appointed member (see paragraph 8 above) or independent persons consulted as part of the Council's Standards arrangements may, by notice given to the Director of Corporate Services, elect to forego any part of his or her entitlement to an allowance under paragraph 8 of this scheme.
- 10.3 Any such notice shall specify the effective date of renunciation and once given the notice may not be revoked otherwise than with effect from 1 April in any year.

11. Part-year entitlement

- 11.1 The provisions of this paragraph shall have effect to regulate the entitlements of a councillor to basic allowance, special responsibility allowance, and to the entitlements of appointed members (see paragraph 8 above) and independent persons consulted as part of the Council's Standards arrangements, to a co-optees allowance where, in the course of a year:-
- (a) this scheme is amended; or
 - (b) that person becomes or ceases to be a councillor or an appointed or independent member; or

- (c) that councillor accepts or relinquishes a special responsibility for which a special responsibility allowance is payable.

11.2 In relation to basic allowances and special responsibility allowances:-

- (a) if an amendment to this scheme changes the amount to which a councillor is entitled; or
- (b) where the term of office of a councillor begins or ends otherwise than at the beginning or end of a year; or
- (c) where the special responsibilities of a councillor do not subsist throughout the year; or
- (d) where the scheme is amended as referred to in (a) above and the term of office and/or the special responsibilities of the councillor do not subsist throughout any part of the periods within the year distinguished by the payment of different amounts for these allowances; then

the entitlement to the allowances shall be calculated by reference to the proportion the number of days in each such period bears to the number of days in that year.

11.3 In relation to the Co-optees/Independent Persons allowance:-

- (a) if an amendment to this scheme changes the amount to which an appointed member (see paragraph 8 above) or an independent person consulted as part of the Council's Standards arrangements is entitled; or
- (b) where the term of office of an appointed member or an independent person begins otherwise than at the beginning or end of a year; or
- (c) where the scheme is amended as referred to in (a) above and the term of office of the appointed or independent member does not subsist throughout any parts of the periods within the year distinguished by the payment of different amounts for this allowance, then

the entitlement to the allowance shall be calculated by reference to the proportion the number of days in each such period bears to the number of days in that year.

12. Administration

12.1 All claims for the payment of:

- (a) dependants' carers' allowance;
- (b) travelling and subsistence allowance; and
- (c) co-optees' allowance;

must be submitted to the Director of Corporate Services for payment within two months of the meeting taking place. Failure to comply with this timescale will result in the allowance being forfeit.

12.2 Where a member of the County Council is also a member of another authority, that member may not receive an allowance from more than one authority in respect of the same duty.

12.3 The Director of Corporate Services shall maintain on behalf of the authority a record of all payments made under this scheme which shall:-

- (a) specify in relation to each payment the name of the recipient and the amount and nature of the payment;
- (b) be kept available, at all reasonable times, for inspection (free of charge) by any local government elector for the area of the authority.

12.4 A person entitled to inspect the record may make a copy of any part of it.

13. Review of allowances

13.1 The allowances payable under this scheme shall be reviewed annually based on the National Joint Council for Local Government Services annual review, and any percentage increase applied automatically.

14. Suspension or partial suspension of a member

14.1 Where a member of the County Council is suspended or partially suspended from his or her responsibilities or duties as such member in accordance with Part III of the Local Government Act 2000 or regulations made under that Part, the part of all, or any, of the following allowances payable to him or her in respect of the period for which he or she is suspended, or partially suspended, may be withheld:-

- Basic allowance
- Special responsibility allowance
- Travelling and subsistence allowances
- Co-optees allowance
- Chairman and Vice-Chairman of the County Council allowances

15. Revision or revocation of the scheme

15.1 This scheme may only be amended or revoked in accordance with the provisions of Section 10 of Part 3 of the Local Authorities (Members' Allowances) (England) Regulations 2003.

SCHEDULE 1

	1 April 2018 To 31 March 2019 £
Basic Allowance	£9,406.34

SCHEDULE 2

Special Responsibility Allowances

Special Responsibility Allowance	1 April 2018 To 31 March 2019
Leader of the Council	£36,488.98
Deputy Leader of the Council	£27,367.24
Cabinet Member (7)	£18,244.49
Cabinet Support Members (1)	£12,041.26
All Party Member Groups Cabinet Support Members (4) (50% of Cabinet Support Member SRA)	£6,020.63
Community Cabinet Support Members (8) (25% of Cabinet Support Member SRA)	£3,010.32
Leader of the Principal Opposition	£18,244.49
Leader of the Minority Opposition (n/a)	
Chair of Healthy Staffordshire Select Committee	£7,636.47
Vice Chair of Healthy Staffordshire Select Committee	£2,777.73
Chair of Corporate Review Committee	£6,940.76
Vice Chair of Corporate Review Committee	£2,429.88
Chair of Select Committee (3)	£6,940.76
Vice Chair of Select Committee (3)	£2,429.88
Chair of Planning Committee	£6,940.76
Vice Chair of Planning Committee	£2,429.88
Chair of Audit and Standards Committee	£4,166.09
Vice Chair of Audit and Standards Committee	£1,388.36
Chair of Pensions Committee	£4,166.09
Vice Chair of Pensions Committee	£1,388.36
Shadow Cabinet (Deputy Leader of the Principal Opposition)	£6,203.23
Shadow Cabinet Members (no more than 3) the single SRA may be subdivided to create SRAs for up to 3 Shadow Cabinet Members	£1,824.62
Chair of the Police and Crime Panel	£2,777.73

Members may only claim one Special Responsibility Allowance

Note – These amounts follow the recommendations of the County Council's Independent Remuneration Panel.

SCHEDULE 3

Chairman and Vice-Chairman of the County Council

	1 April 2018 To 31 March 2019 £
Chairman of the County Council	£17,530.42
Vice-Chairman of the County Council	£8,761.75

The allowance above is paid under Sections 3 and 5 of the Local Government Act 1972 and does not affect members entitlement to a Special Responsibility Allowance

SCHEDULE 4

Subsistence Allowances

	Up to a maximum of £
Breakfast	
A duty of four hours – three of which should be before 11 am	£5
Lunch	
A duty of four hours including 12 noon to 2 pm	£7
Tea	
A duty of four hours including 3 pm to 6 pm	£3
Dinner	
A duty of four hours ending after 7 pm	£12
Overnight	
London allowance for overnight accommodation	£92
All other for overnight accommodation	£80
	£
Overseas allowance per day	£10.89

SCHEDULE 5

Mileage Allowances – Cars, Motorcycles and Bicycles

	Rate per mile
All motor cars including electric and hybrid vehicles	45 p (from 1 September 2014)
All motorcycles	24 p
Bicycle allowance	20 p
Passenger rate	5p per passenger