

Allowances and Expenses

1.0 Introduction

- 1.1 This procedure details the allowances and arrangements for reimbursement of expenditure in specific circumstances.
- 1.2 This procedure applies to all employees of the council other than those appointed by schools with delegated powers.
- 1.3 Part time employees shall have the same allowance provisions pro-rata to comparable full time employees in the council, except payment of professional subscriptions, which will be paid in full.
- 1.4 Current rates and allowances are detailed in Appendix 1.

2.0 Procedure

Homeworking Allowance

- 2.1 Directors may approve the payment of a homeworking allowance where employees are required as a condition of their contract of employment or who agree to work from their home, which is then regarded as their work base.
- 2.2 The allowance will not be payable in respect of offices outside the employee's home and used by the employee for other purposes additional to their official duties.

First Aid Allowance

- 2.3 Directors will determine with the relevant guidance the number of appointed first aiders in their service areas.
- 2.4 Employees who hold a current first aid certificate and are required by their Director to provide first aid cover at offices, depots or their place of work during normal

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working hours in accordance with any statutory requirement, will be paid a first aid allowance.

- 2.5 The certificates recognised for this purpose are those authorised by the council which comply with Regulation 3(2) of the Health and Safety (First Aid) Regulations 1981 and contain wording to that effect.

Vehicle and Subsistence Allowances

- 2.6 Employees will be reimbursed for the use of their private vehicle whilst undertaking official business in the course of their employment. Mileage will be reimbursed at the Approved Mileage Allowance Payments (AMAP) rates as specified by Her Majesty's Revenue and Customs (HMRC). Current rates are as contained in Appendix 1.

- 2.7 For an employee to qualify for payment of subsistence expenses the following criteria must be met:

- There must have been additional expenditure to that normally incurred.
- The additional expenditure must have been unavoidable and not form part of the employee's normal arrangements.
- Actual expenditure will be reimbursed up to the maximum amounts contained in Appendix 1.
- Claims cannot be made where a suitable meal is provided free of charge.
- Receipts or appropriate evidence of expenditure being produced.
- The employee must be working outside the North Lincolnshire boundary (and/or North East Lincolnshire for employees working under the shared service arrangement).
- Breakfast may be claimed if work/travel commences before normal working hours.
- Tea may be claimed if work/travel continues up to 18:00, **or** dinner if work/travel continues after 18:00.

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- 2.8 No reimbursement of subsistence expenses will be made where overtime is paid on a normal working day. Employees working overtime on non-normal working days may claim reimbursement of expenses subject to meeting the qualifying criteria and approval of their Director.
- 2.9 Claims for both vehicle and subsistence allowances should be completed electronically.

Payment of Professional Subscriptions

- 2.10 Directors may approve the payment of one professional subscription, where one of the criteria detailed applies:
- Where current membership of a professional body or association is required by statute to the undertaking of the duties of the post.
 - For students on approved courses for which membership of a professional body or association is mandatory, for no longer than the normal duration of the course concerned.

Training Expenses

- 2.11 Reimbursement and payment of training expenses must be agreed and approved in advance by the employee's Director and will be paid as follows:

Non-qualification courses

- Course fees: total fees for the course including any accommodation charges.
- Subsistence expenses in accordance with the council's Allowances and Expenses policy.
- Travelling expenses in accordance with the council's Travel and Time policy.

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Qualification courses

- Course fees: tuition, registration and examination fees.
- Membership fees in accordance with the council's Allowances and Expenses policy.
- Subsistence expenses in accordance with the council's Allowances and Expenses policy.
- Travelling expenses in accordance with the council's Travel and Time policy.

Specialist Driving Licence

2.12 Where an employee is required to possess a Heavy Goods Vehicle, Passenger Carrying Vehicle and/or other specialist driving licence, the full renewal costs will be reimbursed.

Review

2.13 Directors must review eligibility of allowances annually.

2.14 The council will withdraw entitlement to allowances where it is established that they are no longer appropriate, after giving contractual notice.