

EAST AYRSHIRE COUNCIL

CORPORATE GOVERNANCE COMMITTEE - 8 JUNE 2006

REVIEW OF SCHEME OF MEMBERS' ALLOWANCES; TRAVEL AND SUBSISTENCE ALLOWANCES

Report by Depute Chief Executive/Executive Director of Corporate Support

1. PURPOSE OF REPORT

- 1.1 To present for approval a revised Accounting Policy Bulletin 16B: Scheme of Members' Allowances; Travel and Subsistence Allowances, following a review by Internal Audit.

2. BACKGROUND

- 2.1 Internal Audit carried out a review of Members' Allowances and Expenses as part of the Audit Plan for 2005/06.

- 2.2 The purpose of the review was to:

- Test implementation of previous recommendations in this area;
- Provide statistical analysis on Member Allowances and Expenses;
- Test the regularity, timeliness and completeness of Member Expense claims;
- Review claim checking procedures in Administration and Finance offices;
- Report any weaknesses and recommend corrective action where appropriate.

3. AUDIT FINDINGS

- 3.1 The review identified a number of procedural and administrative control issues in addition to highlighting areas where the guidance within the Audit Policy Bulletin 16B, required to be updated to reflect the changes since its publication in October 2001. The proposed amendments to the Audit Policy Bulletin 16B reflect these issues.

- 3.2 Following examination of a sample 85% of total allowances made to Members in 2004/05, the audit review confirmed that all allowances had been paid in accordance with published rates and determined that reasonable assurance can be placed upon the internal controls in operation for the payment of member allowances.

- 3.3 The review also identified a number of other operational areas and suggested the provision of additional information, namely:-

- In respect of Special Responsibility Allowances: suggested that the Administrative and Legal Services should provide specific SRA information to the Finance Service following appointment of Member by Council;
- Information on corporate credit card transactions associated with Elected Members' Conferences to be provided to administrative staff checking Members' expense claim forms.

4. PROPOSED ACTION

- 4.1** The Accounting Policy Bulletin required to be reviewed to reflect the findings of the Internal Audit review. A copy of the revised document is circulated under Appendix I to this report with the amendments highlighted in red.
- 4.2** An Information Note will be issued to all Elected Members highlighting the key areas identified by Internal Audit. The original Scheme provided for submission of the completed claim forms to Members' Secretaries. However, to strengthen the administration of claim forms, Members' Secretaries will carry out an initial check of the claim forms to ensure that all the necessary information and receipts have been submitted. Members' Secretaries will be briefed in respect of the information required and provided with an appropriate checklist.
- 4.3** It is intended to implement the revised Scheme following recess, ie from 1 August 2006. This will provide for the dissemination of information to Elected Members and staff, and allow for the production of new claim forms following approval of the new Accounting Policy document.
- 4.4** Implementation of the Internal Audit findings will further strengthen existing guidance to Members in respect of the processing of Members' Allowances and Expenses and will provide a firm basis for further development of administrative guidance following receipt of regulations from Scottish Ministers in the light of the Scottish Executive's response to the Scottish Local Authorities Remuneration Committee's recommendations on the Review of Remuneration Arrangements for Local Authority Councillors previously reported to Council.
- 5. POLICY/FINANCIAL IMPLICATIONS** - There are no specific policy or major financial implications in respect of this report other than minor administrative costs in respect of the production of Members' claim forms/information sheets which can be met from existing budgets.
- 6. LEGAL AUTHORITY** - The Local Authority Etc (Allowances) (Scotland) Regulations 1995 provide for Members' Allowances. Sections 45, 47 and 235 of the Local Government (Scotland) Act 1973, as amended, provide information in respect of rates of day and night subsistence and travelling allowances paid to Members in performance of approved duties. Such rates are varied from time to time by Scottish Executive Circulars. Sections 45-49A of the Local Government (Scotland) Act 1973, as amended, require every Local Authority to keep a record of the payments made by it in accordance with any scheme.

7. RECOMMENDATIONS

7.1 To recommend to Council:

- (i) Approval, or otherwise, of the revised APB16B: Scheme of Members' Allowances; Travel and Subsistence Allowances document contained under Appendix I;
- (ii) That the revised Scheme be implemented from 1 August 2006;
- (iii) That the necessary arrangements, including the dissemination of information to Elected Members and Members' support staff, be remitted to the Depute Chief Executive/Executive Director of Corporate Support; and
- (iv) otherwise to note the report.

Elizabeth Morton
Depute Chief Executive/
Executive Director of Corporate Support

18 May 2006

BW/FM

Enc(1)

LIST OF BACKGROUND PAPERS

1. Internal Audit Review of Member Allowances and Expenses.

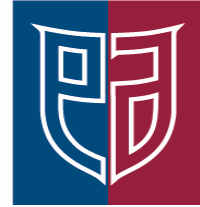
Any person wishing further information on this report should contact Bill Walkinshaw, Administration Manager on telephone number (01563) 576135.

Implementation Officer: Bill Walkinshaw, Administration Manager.

APB 16B: Scheme of Members' Allowances; Travel and Subsistence Allowances

Financial Regulations Reference

Section	Subject
16.1	Members' Claims



East Ayrshire
COUNCIL

Finance Service

Members' Allowances and Expenses

Last Revised - 18 April 2006

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1. PURPOSE

- 1.1** This booklet advises Members of their responsibilities and entitlement to basic, special responsibility allowances and travel and subsistence expenses payable in respect of the performance of their duties.

2. STATUTORY AUTHORITY

- 2.1** The provisions for Members' allowances are detailed in the Local Authorities Etc. (Allowances) (Scotland) Regulations, 1995 which came into force on 6 April 1995 for Members of Shadow and Island Authorities and all Local Authorities from 1 April 1996.
- 2.2** The Scottish Executive, in exercise of the powers conferred by Section 46 of the Local Government (Scotland) Act, 1973, specified rates of travelling, day and night subsistence allowances which may be paid to members of local authorities and other bodies within Part III of the Act, in performance of approved duties undertaken by them. Amendments to these conditions are conveyed to Local Authorities from time to time in the form of a Scottish Executive Circular.

3. REVISIONS

- 3.1** Any amendments to the scheme of the levels of the allowances or rates of travel and subsistence expenses will be notified to Members within 14 days of any revisions being approved.

4. OTHER STATUTORY INFLUENCES

- 4.1** In terms of the Local Authorities etc. (Allowances) (Scotland) Regulations 1995 and sections 45 to 49A of the Local Government (Scotland) Act 1973 every local authority must keep a record of the payments made by it in accordance with any scheme made pursuant to the Regulations.
- 4.2** In terms of these Regulations, such a record must be published at least annually, and must be available at all reasonable times for inspection by any local government elector for the area of the authority.

1. BASIC ALLOWANCES

1.1 Standard Maximum

All payments for basic and discretionary attendance allowances must be met from the standard maximum specified by the Scottish Executive i.e. the relevant amount for the authority multiplied by the number of councillors. This will cover the payment of basic allowances and discretionary attendance allowance of up to 25% of that maximum.

1.2 Level of Payments

Payments are made at the maximum for the size of authority for Basic Allowances, with no payment being made for discretionary attendance allowances.

2. SPECIAL RESPONSIBILITY ALLOWANCES

2.1 Determination of Allowances

Allowances are paid on the basis of COSLA recommendations, made following discussions with the Scottish Executive.

2.2 Rates of Allowances

On the basis of the Leader’s allowance, the following are the percentages to be paid for special responsibilities:-

Depute Leader	75% of Leader’s allowance
Provost	75% of Leader’s allowance
Depute Provost	50% of Leader’s allowance
Chairs	75% of Leader’s allowance
Chair of the Licensing Board	75% of Leader’s allowance
Vice Chairs	50% of Leader’s allowance
Chairs of Local Committees	20% of Leader’s allowance
Chairs of Local Planning Committees	25% of Leader’s allowance
Opposition Leader	40% of Leader’s allowance

Where any Member is appointed to more than one office for any period, they will only receive one payment of the higher rated allowance.

3. PAYMENTS

3.1 Variations

Any Member who joins or leaves the authority part way through the financial year, or who takes up or relinquishes special responsibilities in the course of the year, should receive the appropriate proportion of the full year entitlement. If the scheme is amended in the course of the financial year, Members’ entitlement for basic and any responsibility allowances, should also be the appropriate proportion of the full year entitlement for the periods before and after the amendment comes into effect.

3.2 Notification of Changes

A Member may by notice in writing given to the Executive Head of Finance, elect to forego any part of his/her entitlement to an allowance under the scheme.

3.3 Timing of Payments

Payments will be made **on a weekly basis each Wednesday**, for both Basic and Special Responsibility Allowances.

The following lists the approved duties for Members in relation to the payment of allowances and expenses:

1. COUNCIL MEETINGS

Attendance at a meeting of the Council or any of its Committees or Sub-Committees or other meetings approved by the Council.

2. DUTIES IN CONNECTION WITH COUNCIL FUNCTIONS

Undertaking a duty in connection with the Council’s functions. Such duties shall have been approved in advance by the appropriate Committee of the Council. In the case of an emergency situation arising, approval shall be obtained from the Chief Executive in consultation with the Chair of the appropriate Committee and subsequently reported to the next meeting of that Committee.

3. CONFERENCES, SEMINARS, ETC

Attendance as a representative of the Council at conferences, seminars and similar functions, such attendance having been agreed by the appropriate Committee.

4. NOMINEE TO OTHER BODIES

Performance of a duty similar to those detailed in 1, 2 and 3 above, as a member of some other body to which he/she has been appointed as a nominee of the Council or Committee of the Council. The activities of such other body shall be for the purpose or in connection with the discharge of the functions of the Council. Such other bodies are as contained within the list approved for that purpose by the Council. Where payment is made by the other body, then no additional claim should be made to the Council.

5. COUNCIL FUNCTIONS

Attendance as a representative of the Council at any function of the Council to which a formal invitation has been extended by the Council or by a Committee of the Council.

6. GROUP MEETINGS

Attendance at or administration of Party Group and Party Group Executive meetings in connection with the functions of the Council and Committee meetings thereof.

7. DUTIES UNDERTAKEN BY CHAIRS OR VICE CHAIRS

The discharge by a Member of duties required to be undertaken in the capacity as Chair of such Committee or Sub-Committee of the Council. With regard to duties undertaken in relation to Sub-Committees of the Council, claims should not exceed **a total of seven hours per week**.

8. DUTIES UNDERTAKEN BY LEADER, DEPUTE LEADER, PROVOST OR DEPUTE PROVOST

The discharge by the Leader, Depute Leader, Provost, Depute Provost, or other Member deputising at any time for the foregoing, of duties required to be undertaken by virtue of holding that office. Details of such duties will be recorded in a diary maintained by the **Members Secretaries**.

9. MEMBERS’ SURGERIES

Attendance at Members’ Surgeries provided that public intimation of the Surgeries are given and that claims shall not exceed **a maximum of 168 hours** in any one year except in special circumstances with the approval of the appropriate Committee.

10. CONSTITUENCY/**COMMITTEE WORK**

Undertaking all work relative to a Councillor’s constituency interests or to the interests of Committees or Sub-Committees of which he/she is a member. Claims should not exceed **a maximum of 336 hours** in any one year.

1. RATE OF TRAVEL

1.1 Class of Fare

The rate of travel by public transport shall not exceed the amount of the ordinary fare or any available cheap fare, and where more than one class of fare is available, the rate shall be determined by reference to second class fares. The exception to this is the case of overnight travel by train which is covered separately in section 1.2 below and the case of travel by ship which shall be first class fares.

1.2 Supplementary Allowances

Supplementary allowances, not exceeding expenditure actually incurred, are payable in respect of:-

- (i) travel on Pullman Car or similar supplements, reservations of seats and deposit or portorage of luggage; and
- (ii) on sleeping accommodation for an overnight journey. Whenever overnight travel by train is undertaken, the subsistence allowance payable i.e. the standard rate - will be reduced by one-third.

2. MOTOR/MOTORCYCLE MILEAGE

The rates to be paid for travel shall be the maximum amount payable as per the Scottish Executive Circular, in respect of a Member’s own private motor vehicle, solo motor cycle, or a motor vehicle belonging to a member of his/her family, or otherwise provided for his/her use.

3. PASSENGER SUPPLEMENT

The rates specified within the Scottish Executive Circular for car and motorcycle mileage will be increased:

- (i) in respect of the carriage of each passenger, not exceeding 4, to whom a travelling allowance would otherwise be payable under any enactment. The rate will be as determined within the Scottish Executive Circular; and
- (ii) by the amount of any expenditure incurred on tolls, ferries or parking fees.

For the purpose of selecting the appropriate mileage rate, the cylinder capacity shall be that entered in the vehicle registration book or document under the Vehicles (Excise) Act 1971.

4. TRAVEL BY TAXI ETC

The rate for travel by taxi or private hire car shall not exceed:-

- (i) in the case of urgency or where no public transport is reasonably available, the amount of actual fare and any reasonable gratuity paid; and
- (ii) in any other case, the amount of the fare for travel by appropriate public transport.

5. TRAVEL BY OTHER HIRED MOTOR VEHICLE

The rate for travel by a hired motor vehicle other than a taxi or private hire car shall not exceed the rate which would have been applicable had the vehicle belonged to the member who hired it. In exceptional circumstances, the actual cost of hire may be paid with the approval of the Chief Executive.

6. TRAVEL BY AIR

6.1 The rate for travel by air shall not exceed the rate applicable to travel by appropriate alternative means of transport, together with an allowance equivalent to the amount of any saving to subsistence allowance consequent on travel by air.

6.2 Where the saving in time is so substantial as to justify payment of the fare for travel by air, the Chief Executive may approve:-

- (i) the ordinary fare or any available cheap fare for travel by regular air service; or
- (ii) where no such service is available or in case of urgency, the fare actually paid by the Member.

7. DAY SUBSISTENCE RATES

7.1 Day subsistence rates and qualifying periods will be set at the maximum levels determined by the Scottish Executive Circular. **These current rates are set out in the handy ready reckoner in Appendix 3.**

7.2 The day subsistence rates specified by the Scottish Executive shall be reduced by £4 in respect of any meal provided free of charge by an authority or body during the period to which the allowance relates. In the case of “snacks” a reduction of £1.50 shall be made. **These deductions will be made whether or not the meal provided is taken.**

8. NIGHT SUBSISTENCE

Maximum rates will be paid as specified in the Scottish Executive Circular and shall be deemed to cover a continuous period of absence of 24 hours. **No further entitlement to subsistence will be due during this period.**

Members should note that the term ‘approved conference’ used in the Scottish Executive Circular refers to a conference approved by the Scottish Executive for Scotland. At present only the annual COSLA conference has been approved by the Scottish Executive.

9. MEALS ON TRAINS

When main meals are taken on trains during a period for which there is an entitlement to day subsistence, the reasonable cost of the meals (including VAT) may be reimbursed in full, within the limits specified in the Scottish Executive Circular. In such circumstances, reimbursement for the cost of a meal would replace the entitlement to the day subsistence allowance for the appropriate meal period.

10. MEETINGS/CONFERENCES OUTSIDE OF THE UNITED KINGDOM

The rate for approved attendance in connection with meetings or conferences held outside of the United Kingdom is 2.5 times the London overnight rate as determined by the Scottish Executive.

11. TOWN TWINNING

The rate for approved attendance on Town Twinning visits outside of the United Kingdom is £35 gross per day.

12. TELEPHONE ALLOWANCE

Payment of telephone allowance will be made on the following basis:-

- (i) An allowance of £6.00 will be paid on a weekly basis to cover line rental and telephone calls.
- (ii) Reimbursement in full of telephone costs incurred on Council business away from home.

SECTION 4 – MEMBERS' EXPENSES TRAVEL AND SUBSISTENCE ALLOWANCES

1. CLAIMS FOR EXPENSES

- 1.1 A copy of sample documentation used for the preparation and payment of expenses is shown on page 13. For payment to be made, the appropriate claim form must be produced for all claims in respect of travelling and subsistence.
- 1.2 Claim forms should be fully completed, totalled, signed and relevant receipts must be attached to the form, then sent to Members' Secretaries for checking. A final check is made by the Administration Manager prior to sending forms to the Payments Manager for processing payment. Incomplete or incorrect forms will require to be returned to the Member for correction before being passed to Administration Manager.
- 1.3 Claim forms are required to be submitted on a weekly basis.
- 1.4 Reimbursement of any additional out of pocket expenditure i.e. parking fees, taxis, bus / train fares etc. should be supported by receipts to comply with PAYE rules. Failure to supply receipts will result in approved reimbursements being taxed.

2. PAYMENT OF DEBTOR ACCOUNTS

Members may arrange for the payment of any outstanding debtor accounts by offsetting such payments against expenses payments. Arrangements should be made with the Finance Service. It should be noted that costs cannot be offset against future claims.

3. TAXATION OF ALLOWANCES AND EXPENSES PAYMENTS

3.1 Basic and Special Responsibility Allowances

Payments to Members for basic and special responsibility allowances and day subsistence for attendance at the place where meetings are normally held, are subject to PAYE and National Insurance at the appropriate rates.

3.2 Subsistence Allowances

Day subsistence allowances are taxable unless they are paid in respect of the extra expense of subsistence incurred as a consequence of travel on Council business to premises other than those of the Council.

Overnight subsistence allowances are not taxable provided there is no element of profit. H M Revenue and Customs consider that a profit could arise where, for example, a Member travelling on Council business stays overnight with friends or relatives rather than in a hotel.

3.3 Telephones

In order to ensure correct tax treatment, it is necessary for Members to confirm the value of calls included in their bill which were wholly, exclusively and necessarily in the performance of their duties. H M Revenue and Customs may at a later stage ask for evidence of these calls and consequently you should keep adequate records to be able to provide this if requested. Please note that if Members choose not to provide the information with their claim form, reimbursement of calls must be taxed in accordance with H M Revenue and Customs regulations.

3.4 Car Mileage

Where appropriate, Income Tax/National Insurance is deducted from car mileage payments in line with H M Revenue and Customs regulations. As a result, no taxable benefit arises.

As elected representatives, Councillors are accepted by H M Revenue and Customs as normally having two places of work – the Council Offices HQ and in their own electoral area. It is recognised that often Councillors need to use their homes to see constituents. When a Councillor does use his/her own home to undertake representative duties on behalf of the Council, an allowance paid for travel between home and the Council Offices HQ or some other place of Council business is not taxable. If it is not necessary for a Councillor routinely to see constituents at home, any allowance paid for travel between home and the Council Offices HQ will be taxable. It is assumed that all Members routinely use their home to see constituents. If this is not the case it is essential to advise the Executive Head of Finance accordingly in order that proper tax arrangements can be put in place.

4. OTHER ISSUES

4.1 Claims

Claim Forms should be completed on a weekly basis and submitted to Members’ secretaries. The Administration Manager will log and make a final check of claims for completeness before being passed to the Payments Manager in the Finance Service for processing.

Care should be taken to record on the form complete details of journeys and of the nature of duties. Receipts which are required to support claims for reimbursement, for car parking or bus fares for example, should be stapled to the form.

When an advance of expenses has been obtained in respect of attendance at conference, the conference attendance and expenses details should be recorded on the form and the fact that an advance was obtained clearly highlighted. It is important to make such claims at the earliest opportunity.

4.2 Returns

Returns will be made by the Finance Service detailing collection of Income Tax and National Insurance payments. Returns (P35) showing Member name, allowances paid, tax and National Insurance deductions for each year to 5 April, will be made to H M Revenue and Customs. **In addition, Members will be issued with appropriate end of year certificates.**

4.3 Members’ Information

As a direct contact within the Finance Service for information and advice on any aspect of Members’ expenses and allowances, Members are referred to the Payments Manager within the Payments Section.

The Finance Service will also supply information to Members as and when requested on various financial matters, (eg previous income, applications for housing benefit, **DWP** enquiries, etc).

4.4 Conferences

Members may receive payment of entitlement to travel and subsistence allowances prior to attendance at an authorised conference on submission of an approved claim form.

Conference fees will be paid by the Finance Service on production of the necessary documentation, duly certified by the appropriate official.

AMcP/DMW
18 April 2006

**EAST AYRSHIRE COUNCIL
LOCAL GOVERNMENT (SCOTLAND) ETC ACT 1994
APPLICATION FOR TRAVELLING AND/OR SUBSISTENCE ALLOWANCES**

COUNCILLOR:

{INSERT NAME}

PAYROLL REFERENCE NO:

{INSERT EMPLOYEE NUMBER}

1	2		3		4				5	6		7		8		9		10		11		12		
Date	Full Details of Journey			Description of Approved Duties						Mode & Class of Travel	Private Vehicles				Tolls, Ferries, Parking & Garaging	Per Ready Reckoner								
	From	To	To	Start Time	Finish Time	Description	Time Hrs / Min	Code	Fares		Miles	Rates	Total Travelling Allowance Claimed	Non-Taxable Subsistence Allowances Claimed		Taxable Subsistences Claimed	Deduction for Meals Provided							
1	Home	HQ		0900	1300	Policy and Resources Committee	2	45	1	Car		2	49.3	0	98					6	99	4	00	
Aug 05	HQ	Edinburgh	Home	1300	1600	CoSLA Meeting re Education Pre-5s	1	50	4	Car		140	49.3	69	02									
2	Home	HQ	Home	0900	1400	Education Committee	3	00	1	Car		4	49.3	1	97					6	99			
Aug 05	Home	HQ	Home	0900	1300	Constituency Work	2	30	10	Car		2	49.3	0	98					6	99			
3	Home	Glasgow	Home	0900	2200	Glasgow City Council – Meeting with J Blooas	9	00	2	Car		50	49.3	24	65	3	50	18	44					
Aug 05																								
4	Home	London		0800		Housing Conference	20	00	3	Taxi	5	00							94	11				
Aug 05						(Air Fares paid by Administration Dept)																		
5	London	Home			1800					Taxi	5	00							9	74				
Aug 05																								
											£10	00	198	49.3	£97	60	£3	50	£122	29	£20	97	£4	00
											6	7	8	9	10	11	12							
											Total of Boxes 6, 8, 9, 10 and 11						£246	39						
											Less: Total of Box 12						£4	00						
MAKE AND MODEL:		Renault Clio			REG NO:		R123 BCA			ENGINE CC:		1.4		TOTAL AMOUNT CLAIMED				£242	39					

DECLARATION: I declare that: -
(A) I have necessarily incurred expenditure on travelling and subsistence for the purpose of enabling me to perform approved duties as a member of East Ayrshire Council.
(B) I have actually paid the fares and made the other payments shown in column 6 and paid the fees shown in column 9 above.
(C) The amounts claimed are strictly in accordance with the rates determined by East Ayrshire Council.

I DECLARE that the statements above are correct. Except as shown above, I have not made, and will not make, any claim under any enactment for travelling or subsistence expenses or allowances in connection with the duties indicated above.

Date:

Signature of Member:

**EAST AYRSHIRE COUNCIL
LOCAL GOVERNMENT (SCOTLAND) ETC ACT 1994
APPLICATION FOR TRAVELLING AND/OR SUBSISTENCE ALLOWANCES – NOTES OF GUIDANCE**

Section 4 of Form – Description of Approved Duties

Time

You should detail the actual time spent on the approved duty in hours/minutes.

Codes

- 1 Council Meetings
- 2 Duties in Connection with Council Functions
- 3 Conferences, Seminars etc
- 4 Nominee to Other Bodies
- 5 Council Functions
- 6 Group Meetings
- 7 Duties Undertaken by Chairs or Vice Chairs
- 8 Duties Undertaken by Leader, Depute Leader, Provost or Depute Provost
- 9 Members' Surgeries
- 10 Constituency/Committee Work

Further Information

Please ensure that full details of journeys and description of duties are provided.

Please ensure that all receipts are attached.

All columns should be totalled.

The form should be passed to the Administration Section of the Corporate Support department for processing.

Queries on:

- **Forms Processing**
Bill Walkinshaw, Administration Manager, Tel (01563) 576135
- **Payment or Taxation matters**
Ian Rennie, Payments Manager, Tel (01563) 576320

For Official Use

	Date	Signature
Date received by Administration		
Date received by Finance		

EAST AYRSHIRE COUNCIL

MEMBERS' ALLOWANCES

Basic Allowances

Rate per Councillor (Per Scottish Executive - 3 May 2004)	£ 6,712.00
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Special Responsibility Allowances

	as at 1 Apr '05
Leader	£18,381.00
Depute Leader	£13,785.75
Provost	£13,785.75
Depute Provost	£ 9,190.50
Chairs	£13,785.75
Chair of the Licensing Board	£13,785.75
Vice Chairs	£ 9,190.50
Chairs of Local Committees	£ 3,676.20
Chairs of Local Planning Committees	£ 4,595.25
Opposition Leader	£ 7,352.40

Attendance Allowances

No attendance allowances will be payable

**EAST AYRSHIRE COUNCIL
MEMBERS' DAY SUBSISTENCE ALLOWANCE READY RECKONER (NO OVERNIGHT SUBSISTENCE)**

End Time	Start Time													
	6:00 AM	7:00 AM	8:00 AM	9:00 AM	10:00 AM	11:00 AM	12:00 PM	1:00 PM	2:00 PM	3:00 PM	4:00 PM	5:00 PM	6:00 PM	7:00 PM
7:00 AM														
8:00 AM														
9:00 AM														
10:00 AM	5.08													
11:00 AM	5.08	5.08												
12:00 PM	5.08	5.08												
1:00 PM	5.08	5.08												
2:00 PM	12.07	6.99	6.99	6.99	6.99									
3:00 PM	12.07	12.07	6.99	6.99	6.99	6.99								
4:00 PM	12.07	12.07	6.99	6.99	6.99	6.99	6.99							
5:00 PM	12.07	12.07	6.99	6.99	6.99	6.99	6.99							
6:00 PM	14.82	12.07	9.74	9.74	9.74	6.99	6.99	2.75	2.75					
7:00 PM	20.77	20.77	15.69	15.69	15.69	15.69	8.70	8.70	8.70	8.70				
8:00 PM	20.77	20.77	18.44	15.69	15.69	15.69	15.69	8.70	8.70	8.70	8.70			
9:00 PM	20.77	20.77	18.44	18.44	15.69	15.69	15.69	11.45	8.70	8.70	8.70	8.70		
10:00 PM	23.52	20.77	18.44	18.44	18.44	15.69	15.69	11.45	11.45	8.70	8.70	8.70	8.70	
11:00 PM	23.52	23.52	18.44	18.44	18.44	18.44	15.69	11.45	11.45	11.45	8.70	8.70	8.70	8.70
12:00 AM	23.52	23.52	18.44	18.44	18.44	18.44	18.44	11.45	11.45	11.45	8.70	8.70	8.70	8.70
1:00 AM	23.52	23.52	18.44	18.44	18.44	18.44	18.44	11.45	11.45	11.45	8.70	8.70	8.70	8.70
2:00 AM	23.52	23.52	18.44	18.44	18.44	18.44	18.44	11.45	11.45	11.45	8.70	8.70	8.70	8.70
3:00 AM	23.52	23.52	18.44	18.44	18.44	18.44	18.44	11.45	11.45	11.45	8.70	8.70	8.70	8.70
4:00 AM	23.52	23.52	23.52	23.52	23.52	23.52	23.52	16.53	16.53	16.53	13.78	13.78	13.78	13.78
5:00 AM	23.52	23.52	23.52	23.52	23.52	23.52	23.52	16.53	16.53	16.53	13.78	13.78	13.78	13.78
6:00 AM		23.52	23.52	23.52	23.52	23.52	23.52	16.53	16.53	16.53	13.78	13.78	13.78	13.78

**EAST AYRSHIRE COUNCIL
RATES OF TRAVEL AND SUBSISTENCE FROM 1 APRIL 2001**

<u>Motor Mileage</u>	<u>Pence per mile</u>
Not exceeding 999cc	35.9
Exceeding 999cc but not exceeding 1199cc	39.9
Exceeding 1199cc	49.3
<u>Motorcycle Mileage</u>	
Not exceeding 150cc	8.6
Exceeding 150cc but not exceeding 500cc	12.5
Exceeding 500cc	16.9
<u>Passenger Supplement</u>	
Increase in respect of each passenger, not exceeding 4	1.0
<u>Daily Subsistence Rates</u>	£
Breakfast Allowance	5.08
Lunch Allowance	6.99
Tea Allowance	2.75
Dinner Allowance	8.70
<u>Night Subsistence</u>	
Standard	82.53
London or approved conference	94.11