



From: [REDACTED]
Deputy Director Service Personnel Policy Allowances
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Your Reference
PAG/PDL dated 27 Jun 06
Our Reference:
D/SP Pol AII/400/1
Date: 21 July 2006

ARMED FORCES ALLOWANCES - DISPENSATIONS

1. Thank you for your recent letter regarding dispensations. As you rightly say, the recent implementation of JPA means that there is the need to seek your agreement to a revised set of dispensations in respect of the Service allowances administered by SP Pol Allowances.
2. Please find at Annex A a list of the allowances for which we seek dispensation. Full details of the nature and tax status of each allowance are contained in the MoD Joint Services Publication (JSP) 752 "Tri-Service Regulations for Allowances" along with the applicable rates (at Chapter 1, Section 6). For ease of reference the table at annex A identifies the relevant section of JSP752, the relevant section of ITEPA 2003 (where applicable) and any relevant additional comments regarding specific allowances. Please also find at Annex B a table of Tax Treatment of Service Allowances which aims to identify the relevant section of ITEPA 2003 covering each of our allowances. I have enclosed a copy of JSP752 on CD for your records and, if it is agreeable to you, I propose that we forward a revised version as and when substantive revisions occur. The rates of Allowance are published within the JSP at Chapter 1, Section 6 and I propose to forward to HMRC a revised version of that section each time the rates change. The rates applicable from 1 August 2006 have recently been issued but as they do not take effect until 1 Aug 06 are not yet in the JSP. Accordingly I enclose a revised copy Chapter 1, Section 6 with this letter. For completeness I have also enclosed a copy of the most recent Treasury certification under ITEPA 2003, Section 297(1) in relation to food allowances.
3. We agreed that you would pass this to [REDACTED] and that [REDACTED] would meet with us, in due course, to confirm that our understanding of why an allowance is non taxable is correct. In this respect we would welcome any changes that we need to make to Annex B. We would clearly provide any further information that may be needed. D/SP Pol



When we meet with [REDACTED] we would like to agree when we should update our dispensations e.g. when we change terms and conditions, rates of allowance for which there is a monetary limit, when relevant elements of tax law change etc. We also agreed that, ideally, the dispensations would exclude reference to specific rates unless this is essential e.g. in the case of motor mileage allowance.

4. We would like to take this opportunity to thank you for all your assistance in the past and we look forward to working with your successor.

[REDACTED]
Cp Capt

Annex:

- A. List of Allowances for which Dispensations Sought
- B. Tax Treatment of Service Allowances

Enclosures:

- 1. CD containing JSP752 – Tri-Service Regulations for Allowances
- 2. Revised Chapter 1, Section 6 – Rates of Service Allowances
- 3. Treasury Certification under ITEPA 2003 Section 297(1)



ALLOWANCES FOR WHICH DISPENSATION SOUGHT		
Allowance	JSP 752 Section	Comment
Lodging Allowance	JSP752, Chapter 2, Section 1	ITEPA 2003 Section 336 Other than elements identified in JSP752, Chapter 2, Section 1 as liable to tax and payable via PSA
Long Service Advance of Pay	JSP752, Chapter 2, Section 4	ITEPA 2003 Section 180 Where the average amount outstanding during the tax year does not exceed £5000.
Subsistence Allowances	JSP752, Chapter 3, Section 1	ITEPA 2003 Section 336 Other than elements identified in JSP752, Chapter 3, Section 1 as liable to tax and payable via PSA
Missed Meal Payments	JSP752, Chapter 3, Section 3	Certified by HM Treasury under Section 297(1) of ITEPA 2003
Meals Out Allowance	JSP752, Chapter 3, Section 4	Certified by HM Treasury under Section 297(1) of ITEPA 2003
Food & Incidentals Allowance	JSP752, Chapter 3, Section 5	Certified by HM Treasury under Section 297(1) of ITEPA 2003
Special Messing Allowance	JSP752, Chapter 3, Section 6	Certified by HM Treasury under Section 297(1) of ITEPA 2003
Northern Ireland Compensatory Food Allowance	JSP752, Chapter 3, Section 7	Certified by HM Treasury under Section 297(1) of ITEPA 2003
Duty Travel	JSP752, Chapter 4, Section 1	ITEPA 2003 Section 336 Other than elements identified in JSP752, Chapter 4, Section 1 as liable to tax and payable via PSA
Privately Arranged Passage	JSP752, Chapter 4, Section 10	ITEPA 2003 Section 370/371
Home to Duty Travel	JSP752, Chapter 4, Section	ITEPA 2003 Section 336-



	13	Hansard Vol 935, Col 712/714 dated 22/7/77
Travel for Operational Stand Down	JSP752, Chapter 4, Section 14	ITEPA 2003 Section 296
Get You Home Travel	JSP752, Chapter 5, Section 2	ITEPA 2003 Section 296
Get You Home (Early Years)	JSP752, Chapter 5, Section 3	ITEPA 2003 Section 296
Get You Home (Seagoers)	JSP752, Chapter 5, Section 4	ITEPA 2003 Section 296
Get You Home (Islands)	JSP752, Chapter 6, Section 8	ITEPA 2003 Section 296
Respite Journeys (Remote Locations)	JSP752, Chapter 6, Section 9	ITEPA 2003 Section 296 Other than elements identified in JSP752, Chapter 6, Section 9 as liable to tax and payable via PSA
Northern Ireland Journeys	JSP752, Chapter 6, Section 10	ITEPA 2003 Section 296 Other than elements identified in JSP752, Chapter 6, Section 10 as liable to tax and payable via PSA
Disturbance Allowance	JSP752, Chapter 7, Section 1	ITEPA 2003 Section 271/272/287 Other than elements identified in JSP752, Chapter 7, Section 1 as liable to tax and payable via PSA
Movement & Storage of Personnel Effects	JSP752, Chapter 7, Section 2	ITEPA 2003 Section 271/272/287 Other than elements identified in JSP752, Chapter 7, Section 2 as liable to tax and payable via PSA
Insurance Allowance	JSP752, Chapter 7, Section 3	ITEPA 2003 Section 271/272/287
Refund of Legal Expenses (capped at £5000)	JSP752, Chapter 7, Section 5	ITEPA 2003 Section 271/272/287 Other than elements identified in JSP752, Chapter 7, Section 5 as liable to tax and payable via PSA
Uniform Provision & Grants for Officers	JSP752, Chapter 8, Section 1	ITEPA 2003 Section 336

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Individual Resettlement Training Costs Grant	JSP752, Chapter 9, Section 11	ITEPA 2003 Section 311
Learning Credits Scheme	JSP752, Chapter 9, Section 12	ITEPA 2003 Section 250 Payments made under the SLC scheme are non-taxable. Payments under the ELC scheme may in some circumstances be liable for Income Tax and NICs
Funeral Grants	JSP752, Chapter 10, Section 12	ITEPA 2003 Section 401 & 403 To provide assistance towards the cost of funeral expenses following the death of a Service person in accordance with JSP 751 Chap 11 (Casualty and Compassionate Policy & Procedures)
Discharge Grant for Service Personnel Under Sentence	JSP752, Chapter 10, Section 8	The grant is paid in line with Prison Service guidelines and replaces Income Support, which would otherwise be claimed from the Department for Work and Pensions (DWP)
Refund of Nugatory Holiday Expenditure	JSP752, Chapter 10, Section 9	Contributes towards the actual financial losses, within defined parameters, incurred in connection with planned holidays necessarily cancelled or curtailed because of the needs of the Service.
Reimbursement of Medical, Dental, Optician & Prescription Fees	JSP752, Chapter 10, Section 12	To reimburse charges incurred by Service personnel for dental and medical treatment, treatment by an optician and prescriptions from civilian facilities that would otherwise be provided by Service sources free of charge. The refunds are



		paid as actual receipted admissible costs.
Provision of Driving License Fees	JSP752, Chapter 10, Section 12	ITEPA 2003 Section 250
Official Entertainment	JSP752, Chapter 10, Section 12	ITEPA 2003 Section 336 Other than the elements identified in JSP752, Chapter 10, Section 12 as liable to tax and payable via PSA
Domestic Assistance	JSP752, Chapter 10, Section 12	ITEPA 2003 Section 336



CHAPTER 1

SECTION 6

RATES OF SERVICE ALLOWANCES

01.0601. ACCOMMODATION ALLOWANCES RATES

Contact: [REDACTED], SP Pol Allces 2a1, on [REDACTED]

LODGING ALLOWANCE (LA) DAILY RATES

RATE	RANK	LONDON			ELSEWHERE		
		1 Aug 05 £	1 Apr 06 £	1 Aug 06 £	1 Aug 05 £	1 Apr 06 £	1 Aug 06 £
A (See Note a)	OF5 and above	47.20	47.55	46.30	35.30	35.65	34.40
	OF3 & OF4	42.05	42.40	41.15	30.40	30.75	29.50
	OF1 & OF2	36.55	36.90	35.65	27.05	27.40	26.15
	OR6 and above	34.55	34.90	33.65	26.05	26.40	25.15
	OR5 and below	32.35	32.70	31.45	24.15	24.50	23.25
B (See Note b)	OF5 and above	44.10	44.40	43.15	32.25	32.55	31.30
	OF3 & OF4	39.00	39.30	38.05	27.35	27.65	26.40
	OF1 & OF2	33.50	33.80	32.55	24.00	24.30	23.05
	OR6 and above	32.50	32.80	31.55	23.00	23.30	22.05
	OR5 and below	28.30	28.60	27.35	21.10	21.40	20.15
C (See Note c)	OF5 and above	40.00	40.30	39.05	27.70	28.00	26.75
	OF3 & OF4	34.45	34.75	33.50	22.80	23.10	21.85
	OF1 & OF2	29.65	29.95	28.70	20.05	20.35	19.10
	OR6 and above	28.60	28.90	27.65	19.70	20.00	18.75
	OR5 and below	27.85 (f)	28.15 (f)	26.90 (f)	18.95 (f)	19.25 (f)	18.00 (f)
DAILY RESTRICTED RATES							
D (See Note d)	OF5 and above	14.25	14.60	13.35	12.95 (g)	13.30 (i)	12.05 (i)
	OF3 & OF4	14.25	14.60	13.35	12.95 (g)	13.30 (i)	12.05 (i)
	OF1 & OF2	14.20	14.55	13.30	12.85 (g)	13.20 (i)	11.95 (i)
	OR6 and above	14.20	14.55	13.30	12.85 (g)	13.20 (i)	11.95 (i)

	OR5 and below	14.20	14.55	13.30	12.70 (g)	13.05 (i)	11.80 (i)
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E (See Note e)	OF5 and above	14.40	14.40	13.15	13.10 (h)	13.10 (j)	11.85 (j)
	OF3 & OF4	14.40	14.40	13.15	13.10 (h)	13.10 (j)	11.85 (j)
	OF1 & OF2	14.35	14.35	13.10	13.00 (h)	13.00 (j)	11.75 (j)
	OR6 and above	14.35	14.35	13.10	13.00 (h)	13.00 (j)	11.75 (j)
	OR5 and below	14.35	14.35	13.10	12.85 (h)	12.85 (j)	11.60 (j)

Notes on LA Rates

- (a) **Rate A** Applies to personnel who, if required to live in Service single accommodation, would be exempt both food and accommodation charges.
- (b) **Rate B** Applies to personnel who, if required to live in Service single accommodation, would pay either single or UnAcc rate of food charge, but be exempt accommodation charges.
- (c) **Rate C** Applies to personnel who, if required to live in Service single accommodation, would pay either single or UnAcc rate of food charge, and accommodation charges.
- (d) **Rate D** Applies to single personnel who on posting to a new duty station where Service single accommodation is not available, occupy their privately owned accommodation, provided that all other conditions of entitlement to LA are met.
- (e) **Rate E** Applies to UnAcc personnel who on posting to a new duty station where Service single accommodation is not available occupy accommodation owned wholly or in part by the claimant, or his/her spouse, or dependant child, or by a non-public company in which any of the former maintain a financial interest - provided that the accommodation is not the claimant's main or family residence.
- (f) Claimants under 18 years of age and who receive New Entrant Rate of Pay are not required to pay council tax, therefore, when required to pay accommodation charges they will not pay the MOD's CILOCT. As appropriate LA rates include an element for MOD's CILOCT, 8p should be added to those rates marked with a (f). Claimants under 18 years of age who pay reduced accommodation charges, therefore, when required to pay accommodation charges, should have 39p (31p accommodation charges +8p CILOCT) added to those rates marked with a (f).
- (g) For single Northern Ireland Claimants add £3.55 until 31 March 2006.
- (h) For UnAcc Northern Ireland Claimants add £2.60 until 31 March 2006.
- (i) For single Northern Ireland Claimants add £3.66 until 31 March 2007.
- (j) For UnAcc Northern Ireland Claimants add £2.68 until 31 March 2007.

FOOD ELEMENT OF LODGING ALLOWANCE (LA)

All Ranks	Daily Rate		
	1 Aug 05	1 Apr 06	1 Aug 06
<i>Married Unaccompanied</i>	£11.57	£9.17	£7.91
<i>Single Personnel</i>	£12.37		

To be deducted from any Subsistence Allowance payments when they are claimed concurrently with Lodging Allowance.

LONG SERVICE ADVANCE OF PAY (LSAP) AS AT 1 AUG 06

Maximum Amount of Advance	£8,500
Rate of LSAP Insurance Premium (annual premium deducted in equal monthly instalments)	16p for every £100 borrowed
Interest Rate (where applicable)	Currently 5% (HM Revenue and Customs Rate)

01.0602. SUBSISTENCE AND MESSING ALLOWANCES RATES

Contact: [REDACTED], SP Pol Allces 1b1, on [REDACTED]

NIGHT SUBSISTENCE (NS)

	1 Apr 06	1 Aug 06
Hotel Accommodation booked via CHBS	Actuals for B&B or D,B & B	Actuals for B&B or D,B & B
Privately Arranged Hotel Accommodation (PAHA) NS limit for UK¹	£53	£55
Private Arrangements Rate (PAR)	£25.00 per 24 hour period	£25.00 per 24 hour period (No change)

DAY SUBSISTENCE (DS)

	1 Apr 06	1 Aug 06
UK DS limit	£21.00	£21.20
Abated DS rate (when Dinner, Bed & Breakfast provided through the CHBS)	£4.20	£4.20 (No change)

INCIDENTAL EXPENSES (IE)

	1 Apr 06	1 Aug 06
UK	£5.00 per 24 hour period	£5.00 per 24 hour period (No change)
Overseas	£10.00 per 24 hour period	£10.00 per 24 hour period (No change)

¹ Previously referred to as B&B rate for personnel not using the CHBS.

MISSED MEAL PAYMENTS (MMP)

MEAL	1 Apr 05	1 Apr 06
Breakfast	£0.62	£0.63
Main Meal of the Day (either Midday or Evening Meal)	£2.05	£2.12
EITHER: Third Meal (Midday or Evening Meal)	£1.43	£1.48
OR: High Tea or Supper Late Snack or Light Tea	£1.03 £0.40	Ceased
Daily Rate	£4.10	£4.23

MEALS OUT ALLOWANCE (MOA)

MEAL	1 Aug 05	1 Apr 06
Breakfast	£1.06	£1.10
Main Meal	£3.55	£3.66
Third Meal	£2.50	£2.56
Daily Rate	£7.11	£7.32

DAILY RATES OF FOOD AND INCIDENTALS ALLOWANCE (FIA)

All Ranks	Daily Rate	
	1 Aug 05	1 Apr 06
Married Unaccompanied	£13.09	£10.85
Single	£13.89	(This was previously £10.69 but increased and the change backdated to 1 Apr 06 on 24 May 06)

On those occasions where Subsistence Allowance is abated by the food element of FIA, the rates should be abated by the following amounts:-

FOOD ELEMENT OF FIA

All Ranks	Daily Rate	
	1 Aug 05	1 Apr 06
Married Unaccompanied	£11.57	£7.91
Single Personnel	£12.37	(This was previously £9.17 but increased and the change backdated to 1 Apr 06 on 24 May 06)

NORTHERN IRELAND CONTRIBUTORY FOOD ALLOWANCE (NICFA)

Rate calculated by Defence Food Services IPT.

	1 Apr 05	1 Apr 06
NICFA - Daily Rate	£1.42	£1.43

01.0603. TRAVEL ALLOWANCES RATES

Contact for Travel Allowances and Concessionary Families Travel: [REDACTED], SP Pol
Allces 1b1, on [REDACTED]

Contact for HDT (Public), HDT (Private) and Personal Contributions: [REDACTED], SP Pol
Allces 2a1, on [REDACTED]

RATES OF UK MOTOR MILEAGE ALLOWANCE

Official Duty Rate

Type of Vehicle/Miles	1 Apr 06	1 Aug 06
Up to 10,000 miles (Irrespective of engine capacity)	40.0p	40.0p (No change)
Over 10,000 miles (Irrespective of engine capacity)	25.0p	25.0p (No change)
For all Motorcycles	24.0p	24.0p (No change)

Private Car Rate

Type of Vehicle	1 Apr 06	1 Aug 06
Motor Vehicles 126cc and above	26.2p	26.2p (No change)
Motor Vehicles 125cc and below	12.2p	12.2p (No change)

Official Passenger Allowance

Type	1 Apr 06	1 Aug 06
First Official Passenger	3.0p ²	3.0p ² (No change)
Each Additional Passenger	2.0p ²	2.0p ² (No change)

Miscellaneous Motor Mileage Allowance Rates

Type	1 Apr 06	1 Aug 06
Pedal Cycles	15.0p ³	15.0p ³ (No change)
Military Equipment Supplement (ODR only)	2.0p ³	2.0p ³ (No change)
Towing Rate for Caravan	1.0p ³	1.0p ³ (No change)
Carriage of Sports Equipment	2.0p ³	2.0p ³ (No change)

Converted Leave Rate

Type	1 Apr 06	1 Aug 06
All Motor Vehicles	20.8p	22.0p

² The passenger allowance rates were last reviewed prior to the issue of the August 2004/05 rates. They are next due review prior to the issue of the August 2009/10 rates.

³ These rates were last reviewed prior to the issue of the August 2004/05 rates. They are next due for review prior to the issue of the August 2009/10 rates.

GURKHA TRAVEL ALLOWANCES

Porterage Allowance

Calculated by HQ AG Gurkha Policy

	1 Apr 06	1 Aug 06
<i>Porterage Allowance – Daily Rate</i>	NCR 879	NCR 924

Leave Allowance

Calculated by HQ AG Gurkha Policy

	1 Apr 06	1 Aug 06
<i>Leave Allowance – Daily Rate</i>	£1.13	£1.13 (No change)

Family Road Allowance

Calculated by HQ AG Gurkha Policy

	1 Apr 06	1 Aug 06
<i>Family Road Allowance – Daily Rate</i>	£1.25	£1.25 (No change)

Trek Allowance Nepal

Calculated by MOD PS10(A)

	1 Apr 06	1 Aug 06
<i>Initial allowance per day per person. To cover a 7 day period to be paid on trek days 1,8,15 and so on.</i>	NCR 848	NCR 708
<i>Daily rate per day per person. This is not paid concurrently with the Initial Rate and should be paid for all other trek days and authorised preparation/cleaning days.</i>	NCR 417	NCR 298

CONCESSIONARY TRAVEL FOR FAMILIES (CTF) RATES

NOTIONAL ATS FLIGHT COSTS		
(All fares shown are return flights)		
Flight Journey	1 Apr 06	1 Aug 06
Belize to London	£1,179	£1,005
Brunei to London	£1,973	£1,320
Canada (East) to London	£944	£491
Canada (West) to London	£944	£608
Cyprus to London	£538	£354
Germany to London	£135	£120
Gibraltar to London	£249	£152
Nepal to London	£907	£1,069
USA (East) to London	£802	£400
USA (West) to London	£802	£473

HOME TO DUTY TRAVEL (PUBLIC) RATES AS AT 1 AUG 06

Distance from Place of Duty (Miles)	Daily HDT (Public) Motor Vehicles Auto - £⁴ Paid for each day of the month	HDT (Public) Motor Vehicles Manual - £⁵ Claimed for each HDT journey per month	Daily HDT (Public) Pedal Cycles Auto - £⁴ Paid for each day of the month	HDT (Public) Pedal Cycles Manual - £⁵ Claimed for each HDT journey per month
1	0.31	0.52	0.18	0.30
2	0.62	1.05	0.36	0.60
3	0.93	1.57	0.53	0.90
4	1.24	2.10	0.71	1.20
5	1.55	2.62	0.89	1.50
6	1.86	3.14	1.07	1.80
7	2.17	3.67	1.24	2.10
8	2.48	4.19	1.42	2.40
9	2.79	4.72	1.60	2.70
10	3.10	5.24	1.78	3.00
11	3.41	5.76	1.95	3.30
12	3.72	6.29	2.13	3.60
13	4.03	6.81	2.31	3.90
14	4.34	7.34	2.49	4.20
15	4.65	7.86	2.66	4.50
16	4.96	8.38	2.84	4.80
17	5.27	8.91	3.02	5.10
18	5.58	9.43	3.20	5.40
19	5.89	9.96	3.38	5.70
20	6.20	10.48	3.56	6.00
21	6.51	11.00	3.73	6.30
22	6.82	11.53	3.91	6.60
23	7.13	12.05	4.08	6.90
24	7.44	12.58	4.26	7.20
25	7.75	13.10	4.44	7.50
26	8.06	13.62	4.62	7.80
27	8.37	14.15	4.80	8.10

⁴ The automated HDT(Public) rate appropriate to the mileage travelled between the public residence and the place of duty will be paid for each day of the month, via salary. A PC deduction of the 1 mile automated HDT(Public) rate (£0.31 for motor vehicles or £0.18 for pedal cycles) will be automatically deducted for each day of the month, via salary.

⁵ The manual HDT(Public) rate appropriate to the mileage travelled between the public residence and the place of duty will be claimed for each HDT journey completed in each month, via the JPA Expenses Claims system. A PC deduction of the 1 mile manual HDT(Public) rate (£0.52 for motor vehicles or £0.30 for pedal cycles) must be deducted for each HDT journey completed in the month, via the JPA Expenses Claims system.

28	8.68	14.67	4.98	8.40
29	8.99	15.20	5.16	8.70

HOME TO DUTY TRAVEL (PUBLIC) RATES AS AT 1 AUG 06 - CONTINUED

Distance from Place of Duty (Miles)	Daily HDT (Public) Motor Vehicles Auto - £⁴ Paid for each day of the month	HDT (Public) Motor Vehicles Manual - £⁵ Claimed for each HDT journey per month	Daily HDT (Public) Pedal Cycles Auto - £⁴ Paid for each day of the month	HDT (Public) Pedal Cycles Manual - £⁵ Claimed for each HDT journey per month
30	9.30	15.72	5.34	9.00
31	9.61	16.24	5.51	9.30
32	9.92	16.77	5.68	9.60
33	10.23	17.29	5.86	9.90
34	10.54	17.82	6.04	10.20
35	10.85	18.34	6.22	10.50
36	11.16	18.86	6.40	10.80
37	11.47	19.39	6.58	11.10
38	11.78	19.91	6.76	11.40
39	12.09	20.44	6.94	11.70
40	12.40	20.96	7.12	12.00
41	12.71	21.48	7.30	12.30
42	13.02	22.01	7.46	12.60
43	13.33	22.53	7.64	12.90
44	13.64	23.06	7.82	13.20
45	13.95	23.58	8.00	13.50
46	14.26	24.10	8.18	13.80
47	14.57	24.63	8.36	14.10
48	14.88	25.15	8.54	14.40
49	15.19	25.68	8.72	14.70
50	15.50	26.20	8.90	15.00
51	15.81	26.72	9.05	15.30
52	16.12	27.25	9.23	15.60
53	16.43	27.77	9.41	15.90
54	16.75	28.30	9.59	16.20
55	17.06	28.82	9.76	16.50
56	17.37	29.34	9.94	16.80
57	17.68	29.87	10.12	17.10
58	17.99	30.39	10.30	17.40
59	18.30	30.92	10.47	17.70
60	18.61	31.44	10.65	18.00
61	18.92	31.96	10.83	18.30
62	19.23	32.49	11.01	18.60
63	19.54	33.01	11.18	18.90
64	19.85	33.54	11.36	19.20

65	20.16	34.06	11.54	19.50
66	20.47	34.58	11.72	19.80
67	20.78	35.11	11.89	20.10

HOME TO DUTY TRAVEL (PUBLIC) RATES AS AT 1 AUG 06 - CONTINUED

Distance from Place of Duty (Miles)	Daily HDT (Public) Motor Vehicles Auto - £⁴ Paid for each day of the month	HDT (Public) Motor Vehicles Manual - £⁵ Claimed for each HDT journey per month	Daily HDT (Public) Pedal Cycles Auto - £⁴ Paid for each day of the month	HDT (Public) Pedal Cycles Manual - £⁵ Claimed for each HDT journey per month
68	21.09	35.63	12.07	20.40
69	21.40	36.16	12.25	20.70
70	21.71	36.68	12.43	21.00

Private Car Rate (PCR) of MMA = £0.262.

Pedal Cycle Rate = £0.15.

Manual Claim Rates are the PCR of MMA or Pedal Cycle Rate x 2 for each return journey.

Automated Claim Rates are the Manual Claim Rates adjusted for payment daily but on the assumed average of 18 journeys per month (ie Manual Claim Rate x 18 x 12/365).

HOME TO DUTY TRAVEL (PRIVATE) RATES AS AT 1 AUG 06

Distance from Place of Duty (Miles)	HDT (Private) Motor Vehicles Auto - £⁶ Paid for each day of the month	HDT (Private) Motor Vehicles Manual - £⁷ Claimed for each HDT journey per month	HDT (Private) Pedal Cycles Auto - £⁶ Paid for each day of the month	HDT (Private) Pedal Cycles Manual - £⁷ Claimed for each HDT journey per month
1	0.31	0.52	0.18	0.30
2	0.62	1.05	0.36	0.60
3	0.93	1.57	0.53	0.90
4	1.24	2.10	0.71	1.20
5	1.55	2.62	0.89	1.50
6	1.86	3.14	1.07	1.80
7	2.17	3.67	1.24	2.10
8	2.48	4.19	1.42	2.40
9	2.79	4.72	1.60	2.70
10	3.10	5.24	1.78	3.00
11	3.41	5.76	1.95	3.30
12	3.72	6.29	2.13	3.60
13	4.03	6.81	2.31	3.90
14	4.34	7.34	2.49	4.20
15	4.65	7.86	2.66	4.50
16	4.96	8.38	2.84	4.80
17	5.27	8.91	3.02	5.10
18	5.58	9.43	3.20	5.40
19	5.89	9.96	3.38	5.70
20	6.20	10.48	3.56	6.00
21	6.51	11.00	3.73	6.30
22	6.82	11.53	3.91	6.60
23	7.13	12.05	4.08	6.90
24	7.44	12.58	4.26	7.20
25	7.75	13.10	4.44	7.50
26	8.06	13.62	4.62	7.80
27	8.37	14.15	4.80	8.10
28	8.48	14.32	4.85	8.20
29	8.58	14.50	4.91	8.30
30	8.68	14.67	4.97	8.40

⁶ The automated HDT(Private) rate appropriate to the mileage travelled between the private residence and the place of duty will be paid for each day of the month, via salary. A PC deduction of the 9 mile automated rate of HDT(Private) (£2.79 for motor vehicles or £1.60 for pedal cycles) will be automatically deducted for each day of the month, via salary.

⁷ The manual HDT(Private) rate appropriate to the mileage travelled between the private residence and the place of duty will be claimed for each HDT journey completed in each month, via the JPA Expenses Claims system. A PC deduction of the 9 mile manual HDT(Private) rate (£4.72 for motor vehicles or £2.70 for pedal cycles) must be deducted for each HDT journey completed in the month, via the JPA Expenses Claims system.

HOME TO DUTY TRAVEL (PRIVATE) RATES AS AT 1 AUG 06 - CONTINUED

Distance from Place of Duty (Miles)	HDT (Private) Motor Vehicles Auto - £⁶ Paid for each day of the month	HDT (Private) Motor Vehicles Manual - £⁷ Claimed for each HDT journey per month	HDT (Private) Pedal Cycles Auto - £⁶ Paid for each day of the month	HDT (Private) Pedal Cycles Manual - £⁷ Claimed for each HDT journey per month
31	8.79	14.85	5.03	8.50
32	8.89	15.02	5.09	8.60
33	8.99	15.20	5.15	8.70
34	9.10	15.37	5.21	8.80
35	9.20	15.55	5.27	8.90
36	9.30	15.72	5.33	9.00
37	9.41	15.89	5.39	9.10
38	9.51	16.07	5.44	9.20
39	9.61	16.24	5.50	9.30
40	9.72	16.42	5.56	9.40
41	9.82	16.59	5.62	9.50
42	9.92	16.77	5.68	9.60
43	10.03	16.94	5.74	9.70
44	10.13	17.12	5.80	9.80
45	10.23	17.29	5.86	9.90
46	10.34	17.47	5.92	10.00
47	10.44	17.64	5.98	10.10
48	10.54	17.82	6.04	10.20
49	10.65	17.99	6.10	10.30
50	10.75	18.17	6.15	10.40
51	10.85	18.34	6.21	10.50
52	10.96	18.51	6.27	10.60
53	11.06	18.69	6.33	10.70
54	11.16	18.86	6.39	10.80
55	11.27	19.04	6.45	10.90
56	11.37	19.21	6.51	11.00
57	11.47	19.39	6.57	11.10
58	11.58	19.56	6.63	11.20
59	11.68	19.74	6.69	11.30
60	11.78	19.91	6.75	11.40
61	11.89	20.09	6.81	11.50
62	11.99	20.26	6.86	11.60
63	12.09	20.44	6.92	11.70
64	12.20	20.61	6.98	11.80
65	12.30	20.79	7.04	11.90
66	12.40	20.96	7.10	12.00
67	12.51	21.13	7.16	12.10
68	12.61	21.31	7.22	12.20

HOME TO DUTY TRAVEL (PRIVATE) RATES AS AT 1 AUG 06 - CONTINUED

Distance from Place of Duty (Miles)	HDT (Private) Motor Vehicles Auto - £⁶ Paid for each day of the month	HDT (Private) Motor Vehicles Manual - £⁷ Claimed for each HDT journey per month	HDT (Private) Pedal Cycles Auto - £⁶ Paid for each day of the month	HDT (Private) Pedal Cycles Manual - £⁷ Claimed for each HDT journey per month
69	12.71	21.48	7.28	12.30
70	12.82	21.66	7.34	12.40

Private Car Rate (PCR) of MMA = £0.262.

Pedal Cycle Rate = £0.15.

Manual Claim Rates are the PCR of MMA or Pedal Cycle Rate x 2 for each return journey.

Automated Claim Rates are the Manual Claim Rates adjusted for payment daily but on the assumed average of 18 journeys per month (ie Manual Claim Rate x 18 x 12/365).

**PERSONAL CONTRIBUTIONS (PC) FOR HDT (PUBLIC) AND HDT
(PRIVATE) IN UK AND OVERSEAS AS AT 1 AUG 06**

PERSONAL CONTRIBUTION (PC) TYPE	<u>AUTO</u> Deducted automatically for each day of the month	MANUAL To be deducted for each HDT journey per month
HDT (Public) Motor Vehicles (including Public Transport)	£0.31	£0.52
HDT (Private) Motor Vehicles (including Public Transport)	£2.79	£4.72
HDT (Public) Pedal Cycles	£0.18	£0.30
HDT (Private) Pedal Cycles	£1.60	£2.70

Notes:

The HDT (Public) PC is based on a 1 mile single journey.
The HDT (Private) PC is based on a 9 mile single journey.

01.0604. SEPARATION ALLOWANCES RATES

Contact for LSA: [REDACTED], SP Pol Allces 1c, on [REDACTED]

Contact for GYH(Travel): [REDACTED], SP Pol Allces 1b1, on [REDACTED]

LONGER SEPARATION ALLOWANCE (LSA)

1 Apr 06 rates published in the AFPRB's 35th Report dated Feb 06.

LEVEL	Daily Rate	
	1 Apr 05	1 Apr 06
Level 1	£5.84	£6.02
Level 2	£9.14	£9.41
Level 3	£12.45	£12.82
Level 4	£13.65	£14.06
Level 5	£14.70	£15.14
Level 6	£15.75	£16.22
Level 7	£16.80	£17.30
Level 8	£18.38	£18.93
Level 9	£19.43	£20.01
Level 10	£20.48	£21.09
Level 11	£21.52	£22.17
Level 12	£22.58	£23.26
Level 13	£23.63	£24.34
Level 14	£24.68	£25.42

GET YOU HOME TRAVEL (GYH TRAVEL) RATES

Distance from Place of Duty	GYH Travel Daily Rate as at 1 Aug 05 £	GYH Travel Daily Rate as at 1 Aug 06 £
20	0.86	0.91
30	1.30	1.38
40	1.73	1.84
50	2.16	2.29
60	2.57	2.73
70	2.93	3.11
80	3.24	3.44
90	3.53	3.74
100	3.75	3.97
110	3.97	4.20
120	4.15	4.40
130	4.34	4.60
140	4.53	4.80
150	4.70	4.99
160	4.94	5.23
170	5.19	5.50
180	5.44	5.76
190	5.69	6.04
200	5.93	6.29
210	6.18	6.55
220	6.43	6.81
230	6.66	7.06
240	6.86	7.27
250	7.05	7.47
260	7.21	7.64
270	7.38	7.82
280	7.55	8.00
290	7.71	8.17
300	7.86	8.34
310	8.01	8.49
320	8.16	8.65
330	8.30	8.79
340	8.43	8.94
350	8.55	9.06
360	8.66	9.19
370	8.74	9.26
380	8.81	9.33
390	8.89	9.43
400	8.97	9.50
410	9.04	9.59

GET YOU HOME TRAVEL (GYH TRAVEL) RATES - CONTINUED

Distance from Place of Duty	GYH Travel Daily Rate as at 1 Aug 05 £	GYH Travel Daily Rate as at 1 Aug 06 £
420	9.11	9.66
430	9.20	9.75
440	9.27	9.83
450	9.35	9.90
460	9.44	10.01
470	9.51	10.08
480	9.58	10.15
490	9.64	10.22
500	9.71	10.30
510	9.78	10.36
520	9.84	10.43
530	9.90	10.50

01.0605. LOCATION ALLOWANCES RATES

Contact for EU DSA: [REDACTED], SP Pol Allces 1a1, on [REDACTED]

Contact for GYH(O) & RRA(L): [REDACTED], SP Pol Allces 1b1, on [REDACTED]

Contact for NIRS: [REDACTED], SP Pol Allces 1c, on [REDACTED]

Contact for OLSA: [REDACTED], SP Pol Allces 4b1, on [REDACTED]

EUROPEAN UNION (EU) DAILY SUBSISTENCE ALLOWANCE (DSA)

Source: Article 15 of the Council of the European Union Decision 2003/479/EC dated 16 Jun 03, amended by Decision 2004/240/EC dated 8 Mar 04 and further amended by Decision 2005/442/EC dated 30 May 05. Paid in Euros.

	1 Apr 06	1 Aug 06
<i>European Union Daily Subsistence Allowance</i>	€ 112.61	€ 112.61

GET YOU HOME (OVERSEAS) (GYH(O)) FLIGHT ALLOWANCES

Assignment Country	GYH(O) Flight Allowance 1 Apr 06 £	GYH(O) Flight Allowance 1 Aug 06 £
Afghanistan	£820	£840
Antigua	£572	£588
Argentina	£771	£704
Australia (East)	£927	£956
Australia (West)	£680	£803
Bahamas	£600	£562
Bahrain	£481	£491
Barbados	£521	£548
Belgium	£76	£80
Belize	£1,179	£1,005
Bermuda	£519	£633
Bosnia	£261	£251
Brazil	£595	£674
Brunei	£1,236	£1,320
Bulgaria	£208	£197

Assignment Country	GYH(O) Flight Allowance 1 Apr 05 £	GYH(O) Flight Allowance 1 Aug 06 £
Canada (East)	£375	£491
Canada (West)	£456	£608
Canary Islands	£242	£205
Chile	£892	£867
Colombia	£683	£664
Croatia	£246	£206
Cyprus	£230	£354
Czech Republic	£115	£141
Denmark	£114	£108
Diego Garcia	£535	£600
Egypt	£309	£381
El Salvador	£583	£710
Eritrea	£705	£702
Estonia	£167	£161
France	£74	£74
French Guyana	£601	£601
Gambia	£374	£640
Germany	£135	£120
Ghana	£474	£476
Gibraltar	£141	£152
Greece	£202	£199
Iceland	£360	£374
India	£508	£454
Indonesia	£1,154	£1,178
Italy	£133	£153
Jordan	£712	£519
Kenya	£600	£607
Kuwait	£418	£420
Latvia	£186	£141
Lebanon	£349	£370
Liberia	£794	£788
Luxembourg	£93	£73
Macedonia	£184	£212
Malawi	£770	£704
Malaysia	£1,360	£1,219

Assignment Country	GYH(O) Flight Allowance 1 Apr 05 £	GYH(O) Flight Allowance 1 Aug 06 £
Mozambique	£819	£736
Nepal	£907	£1,069
Netherlands	£85	£86
New Zealand	£887	£811
Nigeria	£1,180	£1,153
Norway	£111	£100
Oman	£389	£376
Pakistan	£784	£774
Poland	£96	£125
Portugal	£126	£120
Romania	£176	£196
Republic of Ireland	£74	£92
Russia	£297	£235
Rwanda	£1,383	£1,014
Saudi Arabia	£691	£885
Senegal	£496	£447
Serbia	£175	£167
Sierra Leone	£655	£604
Singapore	£535	£600
Slovakia	£152	£183
South Africa	£565	£510
Spain	£123	£103
Sri Lanka	£361	£389
Sudan	£1,175	£994
Sweden	£173	£146
Switzerland	£107	£108
Turkey	£263	£273
Ukraine	£260	£242
United Arab Emirates	£382	£384
United States of America (East)	£329	£400
United States of America (West)	£368	£473
Uruguay	£1,055	£880
Yemen	£983	£585
Zimbabwe	£735	£708

NORTHERN IRELAND RESIDENT'S SUPPLEMENT (NIRS)

1 Apr 06 rate published in the AFPRB's 35th Report dated Feb 06.

	1 Apr 05	1 Apr 06
<i>Daily Rate</i>	£5.60	£5.77

RECRUITMENT AND RETENTION ALLOWANCE (LONDON) (RRA(L))

1 Apr 06 rate published in the AFPRB's 35th Report dated Feb 06.

	1 Apr 05	1 Apr 06
<i>Daily Rate</i>	£3.47	£3.57

OVERSEAS LOAN SERVICE ALLOWANCE (OLSA) (FORMERLY LOAN SERVICE PAY) FROM 1 APR 06

OFFICERS

	BAND 1	BAND 2	BAND 3	BAND 4	BAND 5	BAND 6	BAND 7	BAND 8	BAND 9
Admiral, General, Air Chief Marshal	DAILY	39.43	59.15	78.86	118.29	138.01	157.72	177.44	197.15
	ANNUAL	14391.95	21589.75	28783.90	43175.85	50373.65	57567.80	64765.60	71959.75
Vice Admiral, Lt General, Air Marshal	DAILY	30.02	45.03	60.03	90.05	105.06	120.07	135.08	150.09
	ANNUAL	10957.30	16435.95	21910.95	32868.25	38346.90	43825.55	49304.20	54782.85
Rear Admiral, Major General, Air Vice Marshal	DAILY	25.45	38.18	50.90	76.35	89.08	101.80	114.53	127.25
	ANNUAL	9289.25	13935.70	18578.50	27867.75	32514.20	37157.00	41803.45	46446.25
Commodore, Captain RN/Colonel RM (Note 1), Brigadier, Air Commodore	DAILY	22.74	34.11	45.47	68.21	79.58	90.95	102.32	113.69
	ANNUAL	8300.10	12450.15	16596.55	24896.65	29046.70	33196.75	37346.80	41496.85
Captain RN, Colonel, Group Captain	DAILY	18.96	28.43	37.91	56.87	66.35	75.82	85.30	94.78
	ANNUAL	6920.40	10376.95	13837.15	20757.55	24217.75	27674.30	31134.50	34594.70
Commander, Lt Colonel, Wing Commander	DAILY	16.37	24.55	32.74	49.11	57.29	65.48	73.66	81.85
	ANNUAL	5975.05	8960.75	11950.10	17925.15	20910.85	23900.20	26885.90	29875.25
Lt Commander, Major, Squadron Leader	DAILY	11.66	17.49	23.33	34.99	40.82	46.65	52.48	58.32
	ANNUAL	4255.90	6383.85	8515.45	12771.35	14899.30	17027.25	19155.20	21286.80
Lieutenant RN/SUY, Captain RM/SCC, Lieutenant/Captain (LE), Flying Officer/Flt Lt (Br Off)	DAILY	11.18	16.77	22.36	33.54	39.13	44.72	50.31	55.90
	ANNUAL	4080.70	6121.05	8161.40	12242.10	14282.45	16322.80	18363.15	20403.50
Lieutenant RN (Note 2), Captain RM, Captain Army, Flight Lieutenant	DAILY	9.26	13.89	18.52	27.78	32.41	37.04	41.67	46.30
	ANNUAL	3379.90	5069.85	6759.80	10139.70	11829.65	13519.60	15209.55	16899.50
Lieutenant, Flying Officer	DAILY	7.23	10.84	14.45	21.68	25.29	28.90	32.51	36.13
	ANNUAL	2638.95	3956.60	5274.25	7913.20	9230.85	10548.50	11866.15	13187.45

Notes:

1. Rate payable only to Captains promoted to substantive Commodore in accordance with BR 8373 Chapter 32 or those Captains with seniority prior to 1 July 1997 achieving 6 years seniority. Also payable to RM Colonels (OF6) with seniority earlier than 1 July 1999 (See DCI Gen 39/99) and RM Colonels promoted to substantive Brigadier.
2. This rate of OLSA should also be paid to: RN: Senior Upper Yardmen Sub Lieutenants.

OTHER RANKS

	BAND 1	BAND 2	BAND 3	BAND 4	BAND 5	BAND 6	BAND 7	BAND 8	BAND 9
Warrant Officer 1 RN, WO1 RM, WO1, Warrant Officer	DAILY 9.43	14.14	18.85	28.28	32.99	37.70	42.42	47.13	51.84
	ANNUAL 3441.95	5161.10	6880.25	10322.20	12041.35	13760.50	15483.30	17202.45	18921.60
Warrant Officer 2 RN, WO2 RM, Warrant Officer 2, Flt Sergeant	DAILY 8.80	13.20	17.61	26.41	30.81	35.21	39.61	44.02	48.42
	ANNUAL 3212.00	4818.00	6427.65	9639.65	11245.65	12851.65	14457.65	16067.30	17673.30
CPO RN/CSGT RM, Staff Sergeant, Chief Tech	DAILY 8.11	12.17	16.23	24.34	28.40	32.45	36.51	40.57	44.62
	ANNUAL 2960.15	4442.05	5923.95	8884.10	10366.00	11844.25	13326.15	14808.05	16286.30
PO RN/SGT RM, Sergeant, Sergeant RAF	DAILY 7.33	10.99	14.66	21.99	25.65	29.32	32.98	36.65	40.31
	ANNUAL 2675.45	4011.35	5350.90	8026.35	9362.25	10701.80	12037.70	13377.25	14713.15
Corporal RM, Corporal, Corporal RAF	DAILY 6.45	9.67	12.90	19.34	22.57	25.79	29.02	32.24	35.46
	ANNUAL 2354.25	3529.55	4708.50	7059.10	8238.05	9413.35	10592.30	11767.60	12942.90
Lance Corporal, Junior Tech	DAILY 5.46	8.19	10.92	16.38	19.11	21.84	24.57	27.30	30.03
	ANNUAL 1992.90	2989.35	3985.80	5978.70	6975.15	7971.60	8968.05	9964.50	10960.95
SAC, equivalents and below	DAILY 4.16	6.23	8.31	12.47	14.54	16.62	18.70	20.78	22.85
	ANNUAL 1518.40	2273.95	3033.15	4551.55	5307.10	6066.30	6825.50	7584.70	8340.25

01.0606. RELOCATION ALLOWANCES RATES

Contact: [REDACTED], SP Pol Alices 2a1, on [REDACTED]

DISTURBANCE ALLOWANCE (DA) RATES

TYPE OF PROPERTY MOVED INTO	1 Apr 06	1 Aug 06
Privately Owned	£1650	£1650 (No change)
Privately Rented	£969	£969 (No change)
SFA/SSFA	£969	£969 (No change)
SLA/SSLA	£75	£75 (No change)

Child Element (for each eligible child)	£130	£130 (No change)
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UK PRIVATE ARRANGEMENTS SELF HELP SCHEME (UKPASH)

	1 Apr 06	1 Aug 06
Rate per cubic metre (up to a maximum of 6 cubic metres)	£29.39 per cubic metre	£48.25 per cubic metre

INSURANCE ALLOWANCE (IA) RATES

	1 Apr 06	1 Aug 06
All Personnel	£41.50	£42.40

REFUND OF LEGAL EXPENSES (RLE) RATES

	1 Apr 06	1 Aug 06
Maximum Refund	£5,000	£5,000 (No change)

HOUSE MOVES ON SECURITY GROUNDS (NORTHERN IRELAND) (HMSG(NI))

TYPE OF PROPERTY MOVED INTO	1 Apr 06	1 Aug 06
<i>Privately Owned Property</i>	£1732	£1732 (No change)
<i>All Other Property</i>	£1017	£1017 (No change)

<i>Child Element (for each eligible child)</i>	£130	£130 (No change)
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01.0607. CLOTHING ALLOWANCES RATES

Contact: [REDACTED], SP Pol Allces 2a1, on [REDACTED]

FEMALE CLOTHING GRANT

	<u>1 Apr 06</u>	<u>1 Aug 06</u>
Standard Rate ^a	<u>£45</u>	<u>£45 (No change)</u>
Enhanced Rate	<u>£90</u>	<u>£90 (No change)</u>
Reserves ^b	<u>£4.50</u>	<u>£4.50 (No change)</u>

a. Payable to Regular, FTRS, Additional Duties Commitment and Cadet Force instructor non-commissioned female personnel. It is also payable to commissioned female Cadet Force instructors.

b. Payable with the first annual bounty.

CIVILIAN CLOTHING ANNUAL GRANT (CCAG)

	<u>1 Apr 06</u>	<u>1 Aug 06</u>
All personnel	£179.50 per year	£177.02 per year

CLIMATIC CLOTHING GRANT (HOT POSTS) (CCG(HP))

	<u>1 Apr 06</u>	<u>1 Aug 06</u>
All personnel	£463	£456

01.0608. EDUCATION ALLOWANCES RATES

Contact: [REDACTED], SP Pol Allces 1a1, on [REDACTED]

Contact for GEA and SCVs Maximum Costs in Nepal: [REDACTED], AG Gurkha Pol 1a, on [REDACTED]

Contact for ISODET Nursery Education Allowance: HQ SCE, on [REDACTED]

EDUCATION ALLOWANCE	1 Apr 06	1 Aug 06
CEA (Board) - Senior	£4557 per term	TBA
CEA (Board) – Junior	£3496 per term	TBA
CEA SENA SP	£6802 per term	TBA
CEA (Day) – Senior	£2786 per term	TBA
CEA (Day) – Junior	£2142 per term	TBA
CEA SENA (Day)	£4461 per term	TBA
CEA (Guardians)	£2.76 per day	TBA
Day School Allowance (North Wales)	£1794 per term	TBA

	<u>1 Apr 05</u>	<u>1 Aug 06</u>
Gurkha Education Allowance (GEA)	£645	£645 (No change)

	<u>1 Aug 05</u>	<u>1 Aug 06</u>
Gurkha School Children's Visits (SCV) Maximum Costs in Nepal	£45	£45 (No change)

01.0609. COMPENSATION AND REIMBURSEMENT ALLOWANCES

Contact for UWA, ULA, Experimental Pay and Funeral Grants: [REDACTED],
SP Pol Allces 1c, on [REDACTED]

Contact for SRIPs: [REDACTED], SP Pol Allces 3, on [REDACTED]

Contact for Discharge Grant and SUSRA: [REDACTED], SP Pol Allces 1b1, on [REDACTED]

Contact for Official Entertainment : [REDACTED], SP Pol Allces 1b, on [REDACTED]

UNPLEASANT WORK ALLOWANCE (UWA)

1 Apr 06 rates published in the AFPRB's 35th Report dated Feb 06.

LEVEL	Daily Rate	
	1 Apr 05	1 Apr 06
Level 1	£2.18	£2.25
Level 2	£5.38	£5.54
Level 3	£15.86	£16.34

UNPLEASANT LIVING ALLOWANCE (ULA)

1 Apr 06 rate published in the AFPRB's 35th Report dated Feb 06.

	1 Apr 05	1 Apr 06
Daily Rate	N/A – New Rate	£3.00

EXPERIMENTAL TEST ALLOWANCE (ETA) (FORMERLY EXPERIMENTAL PAY)

1 Apr 06 rate published in the AFPRB's 35th Report dated Feb 06.

	1 Apr 05	1 Apr 06
Rate Per Test	£2.34	£2.42

SERVICE RISKS INSURANCE PREMIUM (SRIP)

	1 Apr 05	1 Apr 06
<i>Maximum Total Sum Assured</i>	£148,000	£152,000

DISCHARGE GRANT FOR SERVICE PERSONNEL UNDER SENTENCE

	1 Apr 05	1 Apr 06
<i>Discharge Grant</i>	£46	£46

Note: A further sum of £50 may be paid direct to a genuine accommodation provider for the Service person who requires rented accommodation to be arranged prior to their release.

SERVICE PERSONNEL UNDER SENTENCE REIMBURSEMENT ALLOWANCE (SUSRA)

Corrective Training Stages	Per Day	
	1 Apr 06	1 Aug 06
<i>Stage 1</i>	£0.79	£0.84
<i>Stage 2</i>	£1.17	£1.24
<i>Stage 3</i>	£2.83	£2.89

FUNERAL GRANTS

Type Of Funeral	Higher Rate		Lower Rate	
	1 Apr 06	1 Aug 06	1 Apr 06	1 Aug 06
Burial	£1,720.00	£1,760.00	£1190.00	£1,220.00
Cremation	£1,660.00	£1,700.00	£1160.00	£1,190.00

OFFICIAL ENTERTAINMENT INDICATIVE RATES AS AT 1 AUG 06

COMMERCIAL/RESTAURANT RATES	LONDON (defined as being within the M25)	ELSEWHERE
Breakfast	£12.80	£9.20
Luncheon (formal)	£44.50	£19.80
Luncheon (informal)	£29.80	£13.10
Formal Dinner (silver service or black tie occasion)	£52.30	£31.40
Supper or Informal Dinner (for a meal less formal than a Formal Dinner)	£35.00	£21.00
Reception	£11.10	£11.10
DEPARTMENTAL/MESS LOCATION RATES		
Breakfast	£4.00	
Luncheon	£6.40	
Dinner (silver service or black tie occasion)	£22.60	
Supper (for a meal less formal than a Formal Dinner)	£15.10	
Reception	£6.50	
RESIDENCE (COSTED MENU) RATES		
Breakfast	£3.70	
Luncheon	£6.70	
Dinner (silver service or black tie occasion)	£23.10	
Supper (for a meal less formal than a Formal Dinner)	£15.40	
Reception	£6.80	
Overnight Rate (Bed & Breakfast)	£4.50	

WORKING ENVIRONMENT RATES

Light Refreshments	<i>£1.20 (No change)</i>
Working Breakfast	£3.70
Working Lunch (London - defined as being within the M25)	£7.40
Working Lunch (Elsewhere)	£6.40