



Effective from October 2009

## Subsistence allowances

### 1. What are the principles?

That no employee should profit, or lose money, because they are undertaking work for the county council.

A subsistence allowance is payable if:

- the employee's normal meal arrangements are disrupted; and
- the employee necessarily incurred costs over and above what they would normally have paid for a meal.

### 2. How much can be claimed?

The amount of subsistence allowance that will be paid, is the **additional** expenditure incurred when undertaking work for the Council away from the normal place of work, up to a maximum amount detailed below. Prior to incurring any additional expenditure employees should speak with their line manager and seek approval for reimbursement.

For example: Employee x normally spends £1.50 on lunch. When undertaking work for the Council away from the normal place of work spends £5.00 on lunch. The additional cost incurred is therefore £3.50.

Subsistence	Maximum Allowance
Breakfast	£5.59
Lunch	£7.56
Tea	£3.21
Evening meal	£9.27

### Out-of-Pocket Allowance (Residential Training Courses)

Per night	£ 4.00
Per week	£16.05

### Meal charges for residential and allied staffs (resident and non-resident staff and their families and guests)

	Vat inclusive charge	(of which VAT)
Breakfast	£1.08	£0.14
Dinner/main meal	£1.75	£0.23

Tea	£0.65	£0.08
Snack supper	£0.89	£0.11

For ease of administration these rates may be used on a weekly basis at £24.78 (VAT £3.23) or £104.21 (VAT £13.59) per month; or £1281.67 (VAT £167.17 per annum). Note: The figures quoted include VAT.

### 3. Do any special conditions apply to meal claims?

The time of day and the type of meal eaten will depend on the employee's duties and responsibilities. A lunch subsistence allowance will not normally be made if an employee leaves the office after midday or returns before 2 p.m.

The employee should be absent for at least three hours before they can claim for a meal.

### 4. Overnight accommodation expenses

There are no set allowances and managers are able to approve "reasonable expenses". In deciding what is reasonable you should take into consideration

- the cost and availability of cheaper accommodation, against
- the advantages of staying closer to the conference/training provider, i.e. safety issues when lone travelling and so on.

Therefore you do not have to identify the lowest possible cost, but reasonable cost as set against relevant factors.

**It is essential that costs for accommodation are approved by you, as line manager, before booking the accommodation. Receipts must be submitted with any claim. Overnight accommodation must be booked through the hotel and conference contract with Expotel [click here](#) for further information.**

### 5. Rail travel

Employees travelling by rail who normally eat in a restaurant car, shall be reimbursed the actual cost of the standard meal, subject to a receipt being presented with the claim.

All rail travel tickets must be booked through Redfern travel [click here](#) for further information.

### 6. Additional expenses

You can approve reasonable additional expenses beyond the normal subsistence allowances, provided:

- the circumstances are exceptional; and
- approval has been given in advance.

## **7. How does an employee make a claim?**

The employee should obtain a claim form from Human Resources and pass this to you for approval, together with all receipts. Where possible these would be VAT receipts i.e. VAT number plus % of VAT paid.

If you need further advice on subsistence allowances, please speak to Human Resources.