



Our People

Your pay

Subsistence Payments Policy

April 2011



INVESTOR IN PEOPLE



Epping Forest
District Council

1. Introduction

1.1 This policy covers all staff and casual workers employed by Epping Forest District Council.

1.2 The following policy and guidelines explain:

- i) When employees may be able to claim subsistence payments
- ii) What they are able to claim
- iii) How to make a claim

1.3 Subsistence payments are not an allowance but a reimbursement of expenses within a set ceiling. The claimant should not profit or lose money because they are undertaking official duties for the Council.

2. General principles

2.1 No employee should profit, or lose money, because they are undertaking work for the Council. A subsistence payment is payable if the employee necessarily incurred costs *over and above* what they would have paid for a meal in the normal course of their duties.

2.2. The amount of subsistence paid, is the **additional** expenditure incurred when undertaking work for the Council. Only food/drink bought on the day of a non-standard working period qualifies for a subsistence payment. (See paras 3.1, 4.1 and 5.1 when items can be claimed).

2.3 The Council will only reimburse for items which are reasonable and receipts proving purchase must be provided.

2.4 Work placements, such as school or not-for-profit organisation placements, may claim subsistence. However, there is no corporate budget for this and any amounts paid must be in accordance with this policy and made from the employing Directorate's budget.

2.5 Work placements can claim through petty cash or the cashiers. All other employees should use the 'Committee Allowance, Subsistence and Other Payments' form which can be obtained from Payroll.

3. Claims for Breakfast

3.1 Employees can claim for breakfast only in the event of an emergency planning incident or where an overnight stay is required and breakfast is not included as part of the conference, training, exhibition event etc, or as part of the accommodation package.

3.2 Any expenditure claimed must have prior approval of the line manager and submission of receipts.

3.3 Payments will be in accordance with paragraph 7.

4. Claims for Lunch

- 4.1 Lunch will be reimbursed only in exceptional circumstances. Employees can claim for lunch when they are away from their workplace for a whole day i.e. **only** for attendance at an external conference, external training course or external meeting etc where lunch is not provided as part of the event and is in a place/venue where the food is more expensive e.g. London. Employees **cannot** claim lunch if they work in and around the district.
- 4.2 Acceptable meal items would include a ready meal, one course and a drink in a restaurant/pub, sandwiches, a drink and crisps. A chocolate bar/cake may be substituted for a packet of crisps but both cannot be claimed. Sweets, additional courses or a dessert would not be reimbursed.
- 4.3 The Council has agreed an average meal cost of £3.50. Employees can only claim the difference between the average cost and the maximum set out in paragraph 7.
- 4.4 Any expenditure claimed must have the approval of the line manager and receipts must be provided as proof of purchase.
- 4.5 Employees are not entitled to claim subsistence when attending training under the Council's Professional Education Scheme.
- 4.6 The amounts payable are detailed in paragraph 7.

5. Claims for an Evening Meal

- 5.1 Employees can claim for an evening meal if;
 - i) They are required to attend an evening meeting or emergency planning incident where it commences or continues after 7pm and it is not part of their normal contracted hours, or
 - ii) where an overnight stay is required and an evening meal is not included as part of the conference, training, exhibition etc, or as part of the accommodation package
- 5.2 The cost of alcohol taken with meals cannot be claimed.
- 5.3 All expenditure must be reasonable and must have prior agreement from the line manager.
- 5.4 Receipts must be provided before a claim is reimbursed.
- 5.5 The amounts payable are detailed in paragraph 7.

6. Responsibilities

- 6.1 Authorising managers are responsible for ensuring that all claims are correctly authorised in accordance with this procedure. Additionally, it is the authorising manager's responsibility to ensure authorised, receipted claims are, where appropriate, passed to Payroll promptly.

- 6.2 All Council employees are responsible for familiarising themselves with and ensuring that they comply with this policy.

7. **How much can be claimed?**

- 7.1 The Council will reimburse expenditure up to the following limits;

Subsistence	Maximum Payment
Breakfast	Up to £3.00 maximum
Lunch	Up to £5.00 (less the average meal cost of £3.50) Therefore maximum lunch expense reclaimable is £1.50.
Evening Meal	Up to £8.27 maximum

- 7.2 Receipts must be provided before a claim is reimbursed and only additional costs incurred will be reimbursed.

8. **How do I claim?**

- 8.1 Subsistence should be claimed on the 'Committee Allowance, Subsistence and Other Payments' form which can be obtained from Payroll, or paid through Cashiers/petty cash. The employee must state the reason for claiming which should include the address of the venue visited, (i.e. the conference, exhibition or training course), if applicable.

9. **Overnight Stays**

- 9.1 There are no set allowances and managers are able to approve "reasonable expenses". Employees will discuss the costs of accommodation, meals, together with any other out-of-pocket expenses before it is incurred.
- 9.2 The appropriate manager must approve the expenditure before booking and receipts must be provided.

10. **Car Parking Fees**

- 10.1 Car parking fees should be claimed on the 'Committee Allowance, Subsistence and Other Payments' form which can be obtained from Payroll. However, fees can be reimbursed through Cashiers/petty cash.
- 10.2 The car park ticket or receipt must be provided before payment is paid.