



Special Partnership Trust



Date Last Reviewed: September 2021

Review Date: September 2022



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Subsistence Policy

Employees who as a result of their official employment duties are prevented from following their normal meal arrangements or who have to stay away overnight may claim reimbursement of the actual expenditure incurred (excluding alcoholic drinks) up to the maximum. A valid receipt for the actual expenditure incurred must accompany and support each claim otherwise no reimbursement will be made.

Expenses may be claimed where the employee is engaged on official employment duties at the respective times as specified below:

Breakfast: out before 7.00 am

Lunch: out before 12 noon and back after 2.15 pm

Tea: out after 6.30 pm

Evening Meal: out after 8.30 pm

(only one tea/evening meal may be claimed)

In exceptional circumstances, and where authorisation is given to an individual employee by their Head of Service, additional expenditure supported by a receipt may be payable.

Employees on official duty and who are absent overnight may claim an out-of-pocket expense for each night of absence.

Subsistence rates will be increased in line with the general index of retail prices from 1 April each year.

Work at normal place of employment outside normal hours

Provided the prior authorisation of the Head of Service has been obtained the normal subsistence expenses will also apply to employees working at their normal place of employment outside normal hours and who are above the limit for overtime payments.

Expenses incurred for tea or an evening meal will not be paid in respect of the same evening's work, except on Saturdays and Sundays.

Subsistence expenses

Breakfast (departure before 7.00 am) £6.00

Lunch (departure before 12 noon and return after 2.15 pm) £9.05

Tea (return after 6.30 pm) £4.53



Evening Meal (return after 8.30 pm) £12.95

Overnight Provision (Bed and Breakfast) £77.72 Commercial Accommodation

Out of Pocket Expenses (Per Night) £5.17

In exceptional circumstances, and where authorisation is given to an individual employee by their Head of Service, additional expenditure supported by a receipt may be payable.

Travel Allowances

Travelling allowances for employees whose terms and conditions of employment are those negotiated by the National Joint Council for Local Government Services, will be paid in accordance with the local agreement on single status with effect from 1 April 1999.

In accordance with that agreement the Council will adopt the Inland Revenue's Fixed Profit Car Scheme. Travelling allowances for mileage incurred for business purposes will not be subject to income tax.

The mileage rates will apply where personal cars are used for business purposes irrespective of engine size.

For former district employees still on their previous terms and conditions, the National Joint Council mileage rates will apply.

Travelling expenses necessarily incurred by employees in the performance of their official duties will only be reimbursed after authorisation by their manager.

Mileage incurred by out-of-county applicants when attending an interview will be payable at the rate.

When undertaking Trust business, you are required to adhere to traffic regulations. Any parking penalties or other liabilities that arise from the way the vehicle is used, particularly breaches of the Road Traffic act, the Traffic Management Act and Motor Vehicles (Construction and Use) Regulations are your responsibility and must not be claimed as an expense to be reimbursed. This includes excess charges incurred (e.g., compound charges) by not buying such items as congestion charge tickets, car parking tickets, etc.

Employees will use the most economic form of travel in terms of cost and time, taking into account the different modes of travel, traffic and fares available.



Mileage rates

Car (Petrol/Diesel):

45p per mile

Car (Electric):

15p per mile

Motorcycles:

24p per mile

Bicycle:

20p per mile

