

**Bury St Edmunds Town Council**  
**Staff Allowances and Expenses Policy**

**December 2024**

1. It is recognised that staff may incur expenditure in carrying out the business of Bury St Edmunds Town Council and that legitimate expenses should be reimbursed to the individual who makes the expenditure.
2. NB: This policy does not apply to the reimbursement of expenses in the office of Chairman which is covered under a separate policy
3. This policy relates to the reimbursement of actual costs that have been incurred so that individuals do not bear those expenditures. The overarching principle is that legitimate business expenses will be reimbursed by the Council. Specifically, expenses will be reimbursed when incurred:
  - in the necessary course of business; and
  - at the lowest reasonable cost; and taking account of
  - sustainability, corporate social responsibility and diversity
4. When expenses are incurred, the following major principles apply:
  - the need for travel and/or overnight stay should be identified, in advance, if possible, as necessary for the effective running of the business
  - public transport at standard/economy class is to be used where this is the most cost-effective option, otherwise private cars may be used
  - use of taxis should be a rare exception
  - expenses must be claimed on a timely but cost-effective basis
5. Where these principles and detailed guidance have not been followed, the Town Clerk or in their absence, the Responsible Financial Officer has the right to reject or reduce an expense claim that is considered unreasonable.
6. If a claim is rejected or reduced under paragraph 5 above, the claimant has the right of appeal to the Planning, Licensing and Finance Committee. (NB: this appeal should also be noted by Full Council)
7. To assist in the application of Policy, detailed guidance is provided in the appendices:
  - Appendix A provides detailed guidance for of all areas of expense reimbursement
  - Appendix B sets out the current expense rates that are in force
  - Appendix C provides the paper expense form to use to claim expenses.
8. Any income tax liability is the responsibility of the claimant.

This policy and the expense rates in force will be reviewed and updated annually.

## **Travelling Allowances and Subsistence Claims**

If using a private vehicle on Town Council business, claimants must hold a valid driving licence, and their vehicle must be properly insured including for business use. Claimants will be required to provide copies of your driving licence, insurance and MOT when asked. Alternative means of transport are encouraged, such as public transport, bicycles and walking.

Subsistence allowance will be payable to officers who incur additional expenditure during their duties by not being able to eat at their home or administrative centre due to, for example, attending a training course or offsite meeting. (Usually, being absent for over 4 hours 'door to door' applies). The allowance shall not be paid where a suitable meal is provided, or no expenditure is incurred. Receipts are to be provided by the claimant.

Claims should be submitted monthly or at least quarterly and shall in any event be made by no later than 7th April next following the end of a year, with receipt(s) and/or supporting evidence e.g. car park tickets for any allowances being claimed. NB: Fuel receipts are not required as the Town Council is not VAT-able so VAT is not reclaimed.

- Claims must be received by the Town Clerk or the Responsible Financial Officer by the 7th of the following month on a timely but cost-effective basis and are to be paid with monthly salary payments. See Appx B for amounts payable.

## APPENDIX B

### Travel and Subsistence Allowance rates as at February 2018

<b>Travel Allowances</b>	
<b>Mileage allowance (casual users)</b>	All casual users will be paid the Inland Revenue rate of 45p per mile regardless of engine size
<b>Motor cycles</b>	24p per mile
<b>Public transport</b>	Second class rail fare and/or bus fare
<b>Bicycles</b>	20p per mile

<b>Subsistence Rates</b>	<b>Maximum amount which can be claimed*</b>
<b>Breakfast</b>	£6.90
<b>Lunch</b>	£9.50
<b>Tea (after 6.30pm)</b>	£3.80
<b>Evening Meal (after 8.00pm)</b>	£11.80
<b>Bed and Breakfast</b>	£51.00
<b>Bed and Breakfast (London)</b>	£100.00
<b>Out of Pocket Expenses**</b>	£4 per night up to £16.00 per week maximum
<p>The following limitations apply on reimbursement of subsistence:</p> <ul style="list-style-type: none"> <li>• for breakfast, an absence of more than four hours starting before 0700 hrs</li> <li>• for lunch, an absence of more than four hours including starting before 1100 and finishing after 1500 hrs</li> <li>• for tea, an absence of four hours finishing after 1830 hrs</li> <li>• for evening meal, an absence of more than four hours finishing after 2030 hours</li> <li>• tea and evening meal allowances cannot be claimed for the same day</li> <li>• no claims for alcoholic beverages are permitted</li> </ul> <p>*Only the actual expenditure may be claimed up to the maximum amount.</p> <p>**This expenditure is for e.g. toothpaste, washing or shaving or materials etc. Expenditure on alcoholic drinks and tips will not be reimbursed.</p>	