

WIRRAL COUNCIL

EMPLOYMENT AND APPOINTMENTS COMMITTEE

17 JUNE 2010

REPORT OF THE DIRECTOR OF FINANCE

SUBSISTENCE REIMBURSEMENTS

1. EXECUTIVE SUMMARY

- 1.1 The Employment and Appointments Committee agreed the current reimbursement rates for subsistence expenditure which relates to all staff at its meeting on 15 June 2009.
- 1.2 In line with the agreed policy, this report brings forward proposals for the increase of the various limits in line with inflation.

2. BACKGROUND

- 2.1. As part of the 1997 Pay Settlement the previously nationally recognised "Purple Book" that contained the conditions of service for Administrative, Professional, Technical and Clerical (APT&C) staff was significantly amended. Included in the changes was provision to locally set certain allowances. The revised "Green Book" made it the responsibility of individual local authorities to set their own levels of subsistence reimbursement.
- 2.2. Wirral Council has established these amounts with the proviso that:
 - (i) these are not allowances;
 - (ii) this is a maximum level of re-imbursement;
 - (iii) the cheapest available and appropriate service should be chosen;
 - (iv) valid receipts must accompany claims wherever possible and reasonable.

3. REVIEW OF SUBSISTENCE RATES

- 3.1. In accordance with the agreed methodology the All Items excluding mortgage interest payments retail price index (RPI) has been used to calculate the increase in inflation. The Index has increased since last year; with the change from April 2009 to April 2010 showing an increase of 5.4% since the subsistence rates were last reviewed. I therefore recommend that they are increased by this rate.
- 3.2. As previously stated the amounts proposed for subsistence are the maximum rates which should be evidenced by the production of valid receipts wherever reasonably possible.

- 3.3. No reimbursement will be made where an officer has received a meal as part of the travel arrangements.
- 3.4 It is proposed to retain the policy where one item of expenditure, for example one meal, is over the maximum allowance but the overall total claim is below the aggregate daily allowance a maximum overall day rate, being the combined sum of the various allowances.
- 3.5 It was necessary to change Council policy regarding the “stay at friends” allowance of £25 per night which was rescinded by Her Majesty’s Revenue and Customs (HMRC); where a member of staff is accommodated on a business trip by friends or family rather than incurring hotel costs. This was reported to Employment and Appointments Committee on 15 September 2009.

4. FINANCIAL AND STAFFING IMPLICATIONS

- 4.1 The reimbursements are not allowances but represent only the amount spent by officers up to the preset maximum.

5. EQUAL OPPORTUNITY IMPLICATONS

- 5.1 There are no specific implications arising from this report.

6. HUMAN RIGHTS IMPLICATIONS

- 6.1 There are none arising directly from this report.

7. COMMUNITY SAFETY IMPLICATIONS

- 7.1 There are no specific implications arising from this report.

8. LOCAL MEMBER SUPPORT IMPLICATIONS

- 8.1. There are no specific implications for any Member of Ward.

9. LOCAL AGENDA 21 IMPLICATIONS

- 9.1 There are no specific implications arising from this report.

10. **PLANNING IMPLICATIONS**

10.1 There are no specific implications arising from this report.

11. **BACKGROUND PAPERS**

11.1 None were used in the preparation of this report.

12. **RECOMMENDATIONS**

13.1 That the proposed revisions to subsistence rates be implemented from 1 July 2010.

13.2 That the Director of Finance continues to review these rates annually.

IAN COLEMAN
DIRECTOR OF FINANCE

FNCE/83/10

Table of current and proposed maximum subsistence allowances

Allowance	Current Rate	Proposed Rate from 1 July 2010
Overnight Subsistence		
• London and 'approved' conferences.	£153	£161
• Provinces	£116	£122
Day Subsistence		
• Breakfast	£7	£7
• Lunch	£10	£10
• Tea	£3	£3
• Evening Meal	£12	£13
• Total	£32	£33
24 Hour Subsistence		
• London and approved conferences	£185	£194
• Provinces	£148	£155