

**PERSONNEL SERVICES CIRCULAR  
CIRCULAR NUMBER - PERS 02/02**



1 February 2002

**Subject: Introduction of a Corporate Framework for  
Reimbursement of Subsistence Expenditure**

**TO: CHIEF EXECUTIVE, DIRECTORS AND PERSONNEL PRACTITIONERS**

**1.0 Corporate Framework For Reimbursement Of Subsistence Expenditure**

1.1 To clarify matters and provide consistency in the reimbursement of subsistence expenditure, the Corporate Management Team, at its meeting on 6 November 2001, agreed the following corporate framework for the reimbursement of subsistence expenditure for all employees, excluding teachers. The framework was also considered and agreed by the Joint Consultative Committees for Manual & Craft employees and for APT&C employees at their respective meetings on 22 November 2001. The framework is the result of a survey of all Departments, which was conducted to ascertain current approaches and preferences for a future framework for the reimbursement of subsistence expenditure.

**2.0 General Principles**

2.1 Subsistence expenditure will be reimbursed to employees who are prevented by their official duties from taking a meal at their home, administrative centre or other appropriate Council establishment and thereby incur **additional** expenditure. Such employees will be reimbursed reasonable actual expenditure, normally supported by receipts, and only up to the applicable national maximum rate.

2.2 The current national maximum allowances are as follows:

Breakfast	£4.48
Lunch	£6.17
Tea	£2.43
Evening Meal	£7.64

2.3 Employees may be allowed to claim reimbursement for small amounts in relation to lunch expenditure (ie less than the current maximum subsistence rate detailed for lunch) without providing receipts. In such circumstances, the employee will be required to certify that the unsupported claim is a true and accurate reflection of additional expenditure, reasonably incurred. Such certification will be regarded as an exception, rather than the norm.

2.4 In no circumstances, will the Council reimburse the purchase of alcohol, unless the employee is providing or participating in official and authorised hospitality on behalf of the Council.

2.5 An employee, if absent on business all day, may be eligible to claim expenditure for breakfast and lunch, however, an employee can only claim expenditure for either tea or an evening meal, not both.

- 2.6 In exceptional circumstances, and where authorisation has been given to an employee prior to the expenditure being incurred, a Director may approve subsistence expenditure above the maximum rates laid down, to reflect the exigencies of the service.

### **3.0 Evening Work at the Employee's Normal Place of Employment**

- 3.1 Employees working at their normal place of employment but outside of their normal working hours, and who are above the salary limit for overtime payments, may claim the evening meal rate, if the requirement to work continues after 8.30 p.m.
- 3.2 Such a payment will be regarded as a flat rate entitlement and will not be dependent upon the submission of supporting receipts.

### **4.0 Process for the Reimbursement of Subsistence Expenditure**

- 4.1 All claims for the reimbursement of authorised expenditure for subsistence will be submitted, on an appropriate form (PYO8 – Currently being reviewed by the Director of Finance) and via the authorising officer, to the payroll section for payment.
- 4.2 All such claims must be accompanied by supporting receipts and no payment will be authorised without such supporting evidence, with the exceptions detailed in paragraphs 2.3 and 3.2 above and 4.4 below.
- 4.3 No reimbursement of expenses or payment of expenses in advance of expenditure will be made from petty cash, or made by any method outwith the payroll system.
- 4.4 Notwithstanding the above, Directors may, if it suits the exigencies of the service only, authorise an advance payment of projected expenditure. However, if such an advance is made, the authorising officer must ensure that the employee claims their actual receipted expenditure via the payroll system, to ensure any tax implications are appropriately addressed. Any advance against expenditure must be notified to Payroll, who will then ensure the advance is deducted from the claim.
- 4.5 The Council reserves the right to query any expenditure claimed by an employee and, as a consequence, make adjustments to the expenditure reimbursed.

If you require any further information about the approved framework, please do not hesitate to contact Gilbert Doull, Personnel Officer, Tel: 01698 302568.

I would be grateful for your co-operation in distributing this circular to all work locations within your Department to make all employees aware of its content.

**Iris Wylie**  
**Head of Personnel Services**