

## **9.13 SPOILT MEALS AND DETACHED DUTIES**

The Fire Authority has agreed to reimburse the cost of providing a replacement meal when the original meal is spoilt. A spoilt meal is a meal that has had to have been thrown away as a consequence of an interruption by an emergency call.

- 9.13.1 This pay provision applies to Wholetime members of the Service on the Optimum Crewing shift system and Day Crewing shift system or Control staff and is limited to specific meals.
- 9.13.2 Where food that has been prepared for consumption has to be thrown away because it is unfit to eat following a crew's return from an operational incident, then an allowance will be annotated as correct by the Crew Manager and then passed to the Watch Manager for authorisation.
- 9.13.3 The claim has to be fully justified i.e. the meal must have been spoilt sufficiently to be inedible and additional food provided by the individual.
- 9.13.4 On the authorisation of the Watch Manager, reimbursement of the cost of providing replacement meals will be made to the individual at the rate for that particular meal and in any event not in excess of the maximum allowance outlined in Appendix G.
- 9.13.5 It is not expected that claims will be made where catering arrangements are made at an incident.
- 9.13.6 Where a meal, or part eaten meal is of a particular ingredient that reheating is considered acceptable, then this should only be actioned by following the necessary guidance contained within the food hygiene file, held on station.
- 9.13.7 Claims in respect of spoilt meals must be submitted on form F/AD/48a (available from the HR department) with brief details of the circumstances and recommendation of the Watch Manager. Claims will be reimbursed from the Station Imprest Account. All records and accounts shall be kept in accordance with the Authority's financial regulations and will, therefore, be subject to audit.
- 9.13.8 Watch Managers must ensure that the above conditions have been complied with before a claim can be submitted for payment.

9.13.9 **Detached Duties**

Where an individual is detached for duty to another station and for the whole shift, a claim may be considered for the costs of purchasing a meal up to a maximum allowance set out in Appendix G. Any additional costs over this figure shall be met by the individual.

9.13.10 Claims for the cost of purchasing the meal, supported by the appropriate receipt(s) must be submitted on form F/AD/48b (available from the HR department) with brief details of the circumstances and recommendation of the Crew Manager at the out duty station.

9.13.11 Claims will be reimbursed from the home Station Imprest Account. All records and accounts shall be kept in accordance with the Authority's financial regulations and will, therefore, be subject to audit.

9.13.12 Claim forms are to be completed and authorised at the out duty station by the Watch Manager and then returned to the home station for payment by the Admin Manager.

9.13.13 Watch Managers must ensure that the above conditions have been complied with before a claim can be submitted for payment.

9.13.14 Examples of where reimbursement would be appropriate include:

- If the person has been detached at short notice;
- If the person has been unable to provide their normal meal provision due to unusual circumstances.

9.13.15 These examples are not exhaustive, but are meant to allow the Manager discretion in making their decision. The underlying principle of corporate governance is that valid claims will always be reimbursed.

9.13.16 The maximum rate for the spoilt meal and detached duty allowance (as outlined in Appendix G) will be reviewed on an annual basis.

**9.14 OUT OF POCKET ALLOWANCE**

A uniformed employee who attends a residential training course at the Fire Service College shall be entitled to the overnight out of pocket allowance set out in Appendix F.

## **9.15 SUBSISTENCE ALLOWANCE**

Where a uniformed employee is required to work at another Fire and Rescue Service (FRS), meals will be provided in most cases. However, where this is not the case (and in situations not already covered in paragraph 9.13) a subsistence allowance which has been necessarily incurred will be payable at the rates set out in Appendix E subject to the production of receipts or other appropriate evidence.

To qualify for a subsistence allowance, the following conditions must be satisfied:

### **9.15.1 Breakfast Allowance**

It is necessary to leave home before 7:00am.

### **9.15.2 Lunch Allowance**

Absence from the usual place of duty must last for a minimum period of two hours or more, including the lunch hour (12:00 to 14:00).

### **9.15.3 Tea Allowance**

Absence from the usual place of duty must last for a minimum period of 2-5 hours up to and including 18:30 hours.

### **9.15.4 Evening Meal Allowance**

Absence from the usual place of duty must last for a minimum period of 2-5 hours up to and including 20:30 hours.

9.15.5 Both Tea and Evening meal allowances are not to be paid in respect of the same evening.

9.15.6 Reimbursement shall be limited to the actual cost of the meal (receipts must be provided).

9.15.7 If personnel are provided with free board and free lodging (or both) the Fire Authority will reduce or discontinue the subsistence allowance.

9.15.8 There is no entitlement to a subsistence allowance within the home FRS in respect of an absence from his or her usual place of duty for the purpose of attendance at a fire or at an exercise.

## **9.16 RELOCATION ASSISTANCE**

The Fire Authority will provide the following relocation assistance up to a maximum of £10,000 where an employee is ordered and required to move his or her home as a consequence of an appointment by the Fire Authority and has to either;

- sell their residence and purchase another;
- purchase their own accommodation having moved from provided accommodation;
- sell their own residence and move into provided accommodation;
- move from rented accommodation to different rented accommodation.

Any relocation assistance is subject to (i) the Authority being satisfied that the expenditure referred to has been necessarily and actually incurred; and (ii) the overall amount claimed does not exceed a maximum of £10,000. In certain circumstances this amount may be exceeded. The Director of People and Organisational Development and the Director of Finance and Corporate Planning may exercise discretion after consultation with the Chief Fire Officer. Available assistance includes:

### **9.16.1 Removal and Storage Expenses**

The Fire Authority will meet the removal of furniture and effects and storage expenses, up to a maximum of 12 months and subject to the above cap, based on the lowest quotation of 3 tenders submitted. Employees should not enter into a contract until written approval has been received.

Where an employee on the Day Crewing System moves into or moves from provided accommodation (as approved by RDG) to another provided accommodation or has lived in provided accommodation and vacates it on retirement, or when taking advantage of the opportunity to move into their own accommodation within early reach of their retirement, they shall be entitled to removal expenses based on the lowest of 3 quotes, provided the residence to be purchased is within the geographical boundaries of the County of Cheshire.

In circumstances where the residence to be purchased is outside the boundaries of the County of Cheshire, an ex-gratia payment may be made, equivalent to the sum of removal expenses based on a home move within the boundaries of the County of Cheshire. Employees must provide three comparator quotes and the ex-gratia payment will be based on the lowest of these.

#### 9.16.2 **Legal Fees**

Legal, survey, auctioneer, mortgage redemption, search fees, stamp duty, land registry and estate agents' charges up to a maximum of £5,000 (buying and selling) or £2,500 if buying only will be reimbursed.

#### 9.16.3 **Temporary Accommodation**

Where an employee is unable to move into the new accommodation by the date required by the Fire Authority and he/she has to find temporary accommodation, he/she shall be re-imbursed the actual cost incurred on board and lodging up to the rate set out in Appendix E (or the rental fee if lower) for up to 13 weeks or to the relocation date whichever is the earlier.

#### 9.16.4 **Disturbance / Settling in Allowance**

A disturbance / settling in allowance and the expenditure necessary and actually incurred up to a maximum of £1,655 (Appendix E) may be claimed. Any claims must be submitted within 6 months of the date of the move.

Such expenditure may include for example the alteration or replacement of curtains, fixtures and fittings, relaying of floor covering; conversion and installation of electrical appliances, losses incurred on school fees or uniforms.

#### 9.16.5 **Advertising Costs**

Where estate agents or auctioneers are not engaged, reimbursement of the actual advertising costs incurred up to a maximum of the rate set out in Appendix E is available.

#### 9.16.6 **Tenancy Fee**

Where the commencement or cessation of a tenancy agreement is involved, reimbursement of the actual cost of the administration fee may be claimed up to a maximum of the rate set out in Appendix E.

#### 9.16.7 **Tax Exemption**

The maximum total financial assistance payable is £10,000. The maximum payment which is eligible for tax exemption, however, is £8,000. All payments over £8,000 or not eligible will be taxed at the employee's personal rate of taxation.

To qualify for tax exemption on the first £8,000 the following criteria must be met:

- The employee has to move home to take up a new job;
- The employee's existing home must not be within reasonable daily travelling distance of the new place of work. For this purpose, a distance of 35 miles plus from the employees

designated main workplace. For Service required moves or to meet operational needs this should be 20 miles or more;

- The employee's new home must be within reasonable daily travelling distance from the employees designated main work place or as contractually required;
- The new home must become the employee's main residence;
- All expenses claimed under the exemption must be incurred within 12 months of the end of the tax year in which the employee started with CFRS;
- The employee must move their station of duty;
- Receipts must be supplied otherwise the payment, even if otherwise eligible, will be taxable.

The tax office advised in January 2007 that the Regulations for tax exemption on relocation expenses had become much tighter and that if the criterion above is not met any exceptions granted by the Service may be taxable. Tax is the personal responsibility of the individual and where the Service codes relocation as tax exempt in good faith, if it is subsequently found that this is incorrect, liability will fall to the individual which could go back as far as 6 years. Employees are reminded that it is their responsibility to declare all expenses paid annually to the tax office. Any relocation paid is paid under the strict agreement and knowledge of the employee to the above criteria.

The VAT element of payment will be included as part of all expense claims and maximums. Relocation expenses do not form part of Pension Scheme Salary contributions. Proof of expenditure via official business receipts is required before allowances are payable.

## **9.17 LGV DRIVING LICENCE COSTS**

The cost of an LGV driving licence issued under the Road Traffic Acts and the cost of an LGV licence renewal may be reimbursed to an employee who is required to drive fire and service vehicles whilst on duty.

If the employee subsequently requests to withdraw from driving duties at a later date then the relevant Head of Department may determine that the cost of the LGV licence and training incurred by the employee may be reclaimed from him/her (subject to the length of time since qualification).

## **9.18 FINES**

Where an employee is prosecuted for an offence under the Road Traffic Acts committed whilst on duty, the Fire Authority, where it considers him or her to be personally blameless or where there are strong extenuating circumstances, may reimburse all or part of the costs awarded against the employee including the cost of any legal assistance, the amount of the fine and any additional costs charged by the Court. The final decision rests with a Brigade Manager.

## **9.19 CONTROL STAFF UNIFORM ALLOWANCE**

A non-consolidated uniform allowance (in respect of both stockings and shoes) is applicable to control staff and will be paid on an annual basis in April. This allowance will be subject to the annual pay award applicable from 1<sup>st</sup> April each year. The current rate is shown in Appendix G.

## **9.20 EXCESS TRAVEL EXPENSES**

It is a condition of service that Grey Book employees will undertake the duties appropriate to their role and be deployed to meet the requirements of IRMP. This may include a requirement to work at different locations within Cheshire.

9.20.1 Where an employee is compulsorily posted to an alternative workplace, and they incur additional travel costs as a result, excess mileage may be claimed at the appropriate user rate (i.e. essential, lease or casual) for a period not exceeding 3 years. The miles to be claimed will be calculated as the difference between:

- a) home to the old place of duty;
- b) home to the new place of duty.

9.20.2 No payments will be made where a) is greater than b). Payments will cease upon a change of residence, a voluntary transfer, promotion, a disciplinary transfer or following an end to a temporary posting. Additional travelling time will not be paid.

## **9.21 CASCADE TRAINING**

Where a uniformed member of staff has been trained to carry out any cascade training (i.e. hydraulic platform training, first aid training, and driving instructors) and then subsequently delivers this training (within their core hours) then they shall receive an hourly rate of pay which is no less than the rate of pay for a Watch Manager A. There is no entitlement to the Training (Instructor) Officer Allowance detailed at paragraph 9.8 in respect to any cascade training.