

# Allowances and Expenses (Staff)

Procedure

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## Overview

### What is this about?

There are several agreed allowances and expenses available that staff might be entitled to claim depending on the requirements of their role, or to help carry out their job. Here we will give you an overview of these allowances and expenses, explain how to make a claim, and detail the current rates that can be claimed**.**

### Who is this for?

This applies to authority/police staff.

### Key information

* It is important that claims are reasonable and necessary, and expense claims be supported by VAT receipts when applicable.
* Where practical and operationally achievable, staff members and managers should discuss and agree expense claims before any cost is incurred.
* It is not possible to address every scenario in this procedure, so there may be times that a member of staff will claim an expense not listed here that they have reasonably incurred to allow them to carry out their duty. All parties involved should apply a common sense approach to claims.

## Staff/Officer

### What you need to do:

* Before you make a claim for an allowance or expense, you need to make sure that you know what you are entitled to claim.
* Be aware of the steps that you need to follow.
* Remember to complete your claim fully and include receipts.
* Make your claims monthly; and do not hold them back unnecessarily.

### How to make a claim

In the main, allowance and expense claims, including mileage, must be submitted for authorisation through SCoPE. Remember to include receipts with your claim; you can easily add these as an attachment.

If you do not have access to SCoPE due to the post you occupy, or if you need to make a claim for an imprest payment/petty cash, you can use the Expenses Claim Form (007-003) to make your claim.

You can find detailed guidance on how to submit your claim via SCoPE on the SCoPE pages of the intranet.

### How to claim standby/call-out

If you are contractually obliged to be part of a formal standby roster, you should claim standby allowance for each period of standby that you are rostered to be on call.

Similarly, if you are not on a contractual standby roster, but are called out due to an unplanned, or unforeseen event and undertake work associated with the call, you are entitled to claim standby allowance as compensation. This does not apply to circumstances where you have agreed to potentially be available to undertake voluntary overtime and are then contacted by your line management.

You should make your claim monthly after the period of standby or call-out has taken place or as soon as possible afterwards. At the most, you must submit your claim within three months of the date of standby or call-out taking place.

If you are away from work due to a period of occupational adoption or maternity leave, you can claim for any periods of contractual standby that would have occurred during this time. You can submit your claim either before your period of leave starts or at the most, within three months of returning to work.

You can also claim for periods of contractual standby that would have taken place during the time you are away from work for adoption/maternity support leave. In this case, you must submit your claim within three months of returning to work.

If you are called out during a public holiday and you make a claim for overtime, you will be credited your entitlement for that public holiday which you can take at another time.

You should only use this process for claiming standby allowance or payment for being called-out; you must submit an overtime claim for the actual hours worked.

### Dog handlers’ and first aid allowance

If you are eligible for dog handlers’ allowance you do not need to claim this, we will pay the allowance to you as part of your monthly salary.

This is also the case if you agree with your manager to complete the First Aid at Work Certificate to allow you to be a designated First Aider.

### What you can claim

The agreed allowances and expenses available to claim are set out in the Table of Allowances and Expenses at Appendix A.

## Manager

### What you need to do:

* Familiarise yourself with the allowances and expenses that your team are entitled to claim. Remember, you are responsible for authorising claims, so you must have a good understanding of entitlements to do this.
* Check that all expenses claimed by your team are reasonable and necessary, and that they have provided receipts.
* Authorise claims correctly and promptly, ideally within seven days of receiving them.
* Tell your local Business Support Unit or HR Shared Services team when a member of staff is no longer entitled to an allowance to make sure they are paid correctly e.g., if the individual no longer wants to carry out the duties of a First Aider.

### Receiving a claim

For the most part you will receive allowance and expense claims from your team through SCoPE. If you think parts of the claim might be wrong or incomplete, try to speak to the individual as soon as possible as it is important that we pay claims in the correct finance accounting period.

In general, receiving an expense claim should not be a surprise, as potential expenses should be discussed with you before the cost is incurred. We know there are times that this might not be operationally possible however, so use your judgement if you receive an unexpected claim.

If a member of your team does not have access to SCoPE due to the post they occupy, they can submit expense claims to you using the Expenses Claim Form (007-003). All staff eligible to claim allowances will have SCoPE access.

Claims for an imprest payment/petty cash should also be submitted to you using the Expenses Claim Form (007-003); this cannot be claimed through SCoPE.

You can find detailed guidance on how to process claims on the SCoPE pages of the intranet.

### Dog handlers’ and first aid allowance

Your member of staff will not need to submit a claim to you for dog handlers’ allowance; this is a contractual allowance, so People and Development will arrange to pay this through an individual’s monthly salary where applicable.

People and Development can only apply an allowance such as dog handlers’ if they know that it needs to be paid. As a manager, you must make yourself familiar with any allowance that is payable to staff under your management and ensure that you highlight this during the recruitment process when completing a recruitment request form.

If you have agreed with a member of your team that they will undertake the First Aid at Work Certification to allow them to be a designated First Aider, you need to let your HR Shared Services team know so that they can arrange to pay the individual first aid allowance. Make sure you tell them the dates that the course was completed and the recertification date. You can find this information within the individual’s SCoPE training record.

### Standby/call-out claims

If a member of your team is contractually obliged to be part of a formal standby roster, they must make a claim for standby allowance for each period of standby on their roster.

Similarly, if they are not part of a formal standby roster but are called-out due to an unplanned, or unforeseen event and undertake work associated with the call, they can claim standby allowance because of this. This does not apply to circumstances where members of your team have agreed to potentially be available to undertake voluntary overtime and are then asked to attend work.

Your team should submit claims monthly, after the period of standby or call-out has taken place or as soon as possible afterwards. At the most, they must submit their claim within three months of the date of the standby or call-out occurring.

If a member of your team is absent due to a period of occupational adoption/maternity leave, or adoption/maternity support leave, they are entitled to claim for any period of contractual standby that would have occurred had they been at work during this time. They must submit their claim within three months of returning to work, or if they are taking maternity or adoption leave, they can choose to make their claim before their leave starts.

An element of management discretion can be applied to this timescale to account for unexpected situations, but it is important that claims are made promptly so should not be excessively delayed.

To ensure the wellbeing of your team and compliance with the Working Time Regulations, make sure you monitor the working hours and rest time of your staff members on standby/call-out.

Where a team member is called out during a public holiday and makes a claim for overtime, they will be credited their entitlement for that public holiday to be taken at another time.

### What can be claimed?

More information about the allowances and expenses available to claim are set out in the Table of Allowances and Expenses at Appendix A.

## Resources

### Forms

* Expenses Claim Form (007-003)
* Standby Allowance Claim for Adoption or Maternity Leave (Staff) Form (007-007)

### Reference Documents

* Allowances and Expenses (Staff) - Table of Allowances and Expenses

### Related Procedures

* Adoption
* Adoption/Maternity Support
* Leavers
* International Training Deployment
* Parental Leave
* Pregnancy and Maternity
* Relocation
* Pay (Staff)
* Secondment
* Shared Parental Leave

### Useful Links

* Health and Safety Display Screen Equipment Self-Assessment Toolkit
* HM Revenue & Customs
* Manual of Staff Terms & Conditions
* National SCoPE Intranet Site
* Police Dog Unit SOP
* Wellbeing Site

Compliance Record

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| 1.00 | Initial Approved Version | 30/04/2019 |
| 2.00 | Procedure updated to note claims must be submitted for authorisation through SCoPE and minor changes to wording. | 24/06/2019 |
| 3.00 | Procedure updated to reflect that certain groups of staff still require to claim expenses in paper form and that the expenses form must be made available for imprest payment claims | 02/07/2019 |
| 4.00 | Inclusion of Managers guide to Standby and Call out. Paragraphs 2.3.2 and 3.4.2 updated to reflect JNCC discussion and clarification on when call out and standby apply. | 05/03/2020 |
| 5.00 | Amended to include overnight disruption allowance, additional disruption allowance and minimum standards allowance as part of 2023 pay deal. | 21/12/2023 |

**Feedback**

All People Policies and Procedures are subject to regular reviews. It is important that user feedback is considered when documents are reviewed.

If anyone wants to provide comment or make suggestions for improvements to this or any associated document, please email **[REDACTED].**

Appendix A

**Allowances and Expenses**

#### Allowances

Here you will find details of the agreed allowances that staff may be able to claim in the course of their work. The current rates for all allowances are published in the [Manual of Staff Terms and Conditions](https://spi.spnet.local/commonservices/people-and-development/Documents/Manual%20of%20Staff%20Terms%20and%20Conditions.pdf).

#### Dog handlers’

Dog handlers’ allowance is an annual sum determined by the Police Negotiating Board and is paid automatically in equal monthly instalments to staff who keep and care for a Police Dog in line with the National Police Dog Unit Procedures in their home. It is paid during periods of annual leave and maternity/adoption support leave but can stop during periods of sick leave, maternity/adoption leave or shared parental leave lasting one month or more, or if an individual no longer keeps and cares for the dog(s) during these periods. Each case will be considered on an individual basis.

#### First Aid

First aid allowance is an annual sum paid automatically in equal monthly instalments to staff who are a designated First Aider, and this is not part of their job description. Entitlement continues for as long as they remain qualified, and a business need exists. Payments continue during periods of sick leave, maternity, adoption/maternity support, adoption or shared parental leave, and special leave.

#### An overnight disruption allowance.

This allowance is for staff who are required to work away from their usual place of work in a way that means they are practically unable or prevented from returning home overnight. This excludes attendance at seminars, conferences, training, overnight trips outside the UK, or because of planned temporary transfers/secondments.

You must submit a claim to your manager using SCoPE when requesting payment for any of the overnight allowances.

#### Additional disruption allowance

Additional disruption allowance may be claimed where operational imperatives, exceptional geographic factors, safety, or security considerations necessitate restrictions being placed on staff's activities whilst off duty, or where the member of staff is required to be available for work at any time during this period.

#### Minimum standards allowance

Staff deployed in circumstances that prevent them from returning home, will be provided with accommodation of a minimum standard. The minimum standard is that the accommodation will be single occupancy with an en-suite bath or shower room, have hot and cold running water, have clean linen and towels, and be capable of maintaining a reasonable and comfortable living environment. This also applies to staff on residential training. Where this is not possible, an allowance may be claimed.

Any staff member deployed in circumstances that prevent them from returning home, where the accommodation provided to them is not of the minimum standards and efforts to rectify this have been exhausted, can claim this allowance.

#### Standby and Call-out

Standby duty refers to a contractual, rostered, or agreed individual arrangement where staff are required to remain on-call outside their normal working hours (including weekends and public holidays) and to be called out to attend the workplace/other location within 60 minutes. A fixed sum can be claimed for each daily period of standby, or for any call out when not rostered to be available. Only one claim can be made during any 24-hour period even if repeatedly disrupted. The current rate of payment is published in the [Manual of Staff Terms and Conditions](https://spi.spnet.local/commonservices/people-and-development/Documents/Manual%20of%20Staff%20Terms%20and%20Conditions.pdf).

Line managers will identify where there is a need for a formal standby roster and should confirm these arrangements in individual contracts of employment.

A daily standby allowance is payable to staff contractually obliged for call-out as part of a formal roster arrangement and applies to each day of standby. Standby allowance can be claimed during periods of occupational sick pay, occupational adoption/maternity leave or adoption/maternity support leave for any period of contractual standby that would have occurred had the individual been at work during that time.

* Single period of standby - up to 24 hours
* Full week standby - 7 periods of up to 24 hours

A period of standby is defined as any period from the end of normal working hours on one day to the beginning of normal working hours on a subsequent day.

Staff who are not on a contractual standby roster but who are called out due to an unplanned, or unforeseen event and undertake work associated with the call will be entitled to claim a standby payment for any call out. This does not apply to circumstances where individuals have agreed to be available to undertake voluntary overtime and are then contacted by their line management.

All claims should be made immediately after any period of standby/callout or as soon as possible afterward. Claims must be submitted within 3 months of the date the standby or callout occurring or within 3 months of returning to work in the event of absence due to sickness, adoption, maternity, adoption/maternity support, or shared parental leave.

Where an employee is called out as part of a standby arrangement during a Public Holiday and makes a claim for overtime, they will be credited their entitlement for that public holiday to be taken at another time.

Where staff need to work overtime or attend a call between 23:00 and 06:00, they will be entitled to rest time as per the Working Time Regulations (11 hours daily rest, 24 hours weekly rest or an average of 48 hours over a 20-week period).

Compensatory rest will be given if there is less than 11 hours rest in a 24-hour period due to call-out. If rest is not applied at the end of the next shift, it must be provided within 72 hours. The compensatory rest will be equal to the time spent at work. i.e., a call-out lasting three hours will give three hours of compensatory rest.

Overtime can be claimed for all actual hours worked during a call-out, including travel time; there is no minimum time to work.

Enhanced overtime can be claimed in relation to standby at any grade.

#### Expenses

Here you will find details of the agreed expenses that staff may incur and claim in the course of their work.

#### Mileage

Everyone should consider if travelling is an essential business requirement or if there are alternatives available such as phone or video conferencing. We need to be aware of the cost of travelling and promote awareness of the environmental impacts of our travel choices. Where travel is essential, all options should be explored including public transport, car sharing, fleet/pool cars, car hire, or the Enterprise Car Club before using your own vehicle.

Staff can claim mileage if they need, to use their own vehicle for business purposes. Before using a personal vehicle and incurring expense, staff must have the agreement of their manager. Vehicles must be ensured for business use and receipts (pre-dating the time of travel) must be provided in support of any claim. Claims should be submitted to line managers as soon as possible and within three months of the date incurred. This will be paid alongside your relevant monthly salary.

HMRC Mileage Allowance and Fuel Rates can be found at [gov.uk](https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances) (Updated 5 April 2023).

Car – 45p for the first 10,000 miles in a tax year, then 25p per mile thereafter.

Motorcycle rate – 24p per mile.

Bicycle rate – 20p per mile.

Passenger rate – 5p (per passenger per mile).

#### Professional membership fees

The cost of one professional membership fee (including one off joining fee) can be claimed if there is a clear requirement detailed as essential criteria within a role profile. If we agree that it is a core requirement of your role to upgrade your membership at any time, we will also cover membership costs associated with this. Claims should be sent to your manager with a copy of your membership receipt or confirmation of payment.

Tax implications: It is possible for individuals to reclaim tax that they pay on subscriptions or fees to professional organisations, but only if they are approved by HMRC, and if you must have the membership to do your job.

It is not possible to claim back any tax paid for:

* Lifetime Membership subscriptions.
* Fees or subscriptions you have not paid for yourself.

#### Optical - glasses for display screen equipment (DSE) use

Staff that need to use DSE regularly as a significant part of their normal work (daily, for continuous periods of an hour or more) can claim £50 to cover the cost of reasonable and appropriate frames and lenses. You need to have had an eye test, which confirms that you need glasses specifically for DSE use. The test should confirm that your normal corrective glasses alone would not be sufficient.

DSE use includes the use of devices or equipment that have an alphanumeric or graphic screen, such as, display screens, PC, laptop, tablet, touchscreens, and other similar devices.

Individuals may choose higher price ranged items to suit personal preference but must pay the difference in cost.

Where it is not possible to source a free NHS eye test, the cost of the eye test will be reimbursed. This does not form part of the amount that can be claimed for spectacles.

All claims must be submitted with a copy of an endorsed prescription that it is required for DSE use only and a receipt. Claims may be submitted every two years, or because of changes to your prescription or the outcome of a DSE assessment.

#### Glasses for operational use

Staff that need to wear glasses operationally or when they are engaged in duties involving contact with the public or prisoners will be provided with a pair of force approved safety frames and lenses. Safety glasses need to be one of our approved styles and must not have mirrored lenses. A list of available styles is available from the Health and Wellbeing Team who will order items on individuals’ behalf. The cost of any prescribed variations will be covered unless they are not required for operational reasons. In these circumstances items can still be ordered, but individuals must meet the additional cost.

To arrange purchase, provide a prescription from the optometrist, which should also confirm variations beyond your basic prescription that you need for operational reasons to Health and Wellbeing.

#### Subsistence

Anyone required to travel to perform their duties, or travel to a temporary place of work on a journey that is not substantially their ordinary commute, may be able to claim subsistence expenses if they are not provided with a meal. A meal is a combination of food and non-alcoholic drink. Only one claim can be made.

If the cost of an evening meal or breakfast is reimbursed on an actual basis because it is included in the cost of an overnight stay, individuals cannot claim the benchmark rate ([see HMRC guidance](https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim05231)) for breakfast or an evening meal.

If individuals need to start early or finish late on a regular basis, the over five-hour and ten-hour rate, whichever is applicable, can be paid if all qualifying rules are satisfied.

Anyone who is away from their normal place or work, or home, can claim a maximum of:

• £5 if away for five hours or more.

• £10 if away for 10 hours or more.

• £25 if away for 15 hours or more, and you are still away after 8pm.

Where the £5 or £10 rate is paid and individuals are still away after 8pm, they can claim additional subsistence expenses up to a maximum of £10.

These rates can be claimed if staying with friends or family.

All claims should be submitted to line managers with receipts.

#### Incidental Overnight

Staff who have an unexpected and unanticipated overnight stay away from home can claim up to £5 to reimburse necessary costs. This also applies if staying with family or friends.

Appendix B

Manager’s Guide to Standby and Call Out

**Sick**

Standby Rota - May be claimed as if the employee is at work for the time that any occupational sick pay (full or half pay) is paid.

Not on formal standby Rota - Not available and therefore should not be contacted.

**Light Duties**

Standby Rota - May be claimed as if the employee was working full duties for a maximum of 12 months, thereafter no claims should be made.

Not on formal standby Rota - Exceptional circumstances only where the employee is fit enough and willing to attend/ respond (even by phone).

**Rest Day**

Standby Rota – N/A

Not on formal standby Rota - Staff may be contacted in exceptional circumstances, and it is the employee’s choice whether they are willing to attend / respond.

**Public Holiday**

Standby Rota – N/A

Not on formal standby Rota - Staff may be contacted in exceptional circumstances, and it is the employee’s choice whether they are willing to attend / respond.

**Annual Leave**

Standby Rota – Yes

Not on formal standby Rota - Staff may be contacted in exceptional circumstances, and it is the employee’s choice whether they are willing to attend / respond.

**Adoption / Pregnancy / Maternity Support Leave**

Standby Rota – Paid as if the individual is at work. Claims may be made before or after the leave period at the individual’s discretion.

Not on formal standby Rota - Not available and therefore should not be contacted.

**Shared Parental Leave**

Standby Rota – To be claimed as if the employee is at work.

Not on formal standby Rota - Not available and therefore should not be contacted.

**Special Leave**

Standby Rota – Not applicable - occupational pay is not paid.

Not on formal standby Rota - Not available and therefore should not be contacted.