

# Allowances and Expenses (Officers)

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## Overview

### What is this about?

Officers can claim a number of allowances and expenses. Here we will give you an overview of these, set out the criteria that must be satisfied, tell you where to find the current rates and explain how to make a claim.

Historic allowances that are not referred to in this procedure no longer apply.

### Who is this for?

This is for officers only.

### Key information

* We expect that officers only make claims that are reasonable, compliant and necessary. VAT receipts (original receipt or a scanned copy) must be provided with all expense claims except mileage, or unless it is not operationally possible to do so e.g. working undercover is an exception.
* Where a VAT receipt is not available a short note must be added to explain the reason why.
* We will consider the reasonableness of claims, taking into account individual situations and a number of circumstances such as health, safety and wellbeing.
* As a body funded by the taxpayer, SPA/Police Scotland must achieve ‘best value’ and this principle must underpin the decision-making process for any allowances and expenses incurred.
* Claims should be submitted on a monthly basis. All claims must be made within three months of the date of expenditure or there being an entitlement to claim for an allowance.
* In exceptional circumstances, where it has not been possible for an officer to make a claim within these timescales, we may choose to reimburse all or any part of the claim.
* We must demonstrate the highest standards of integrity and only allowances and expenses that comply with this procedure may be claimed.
* This procedure provides access to quick and simple information you need to know on a day-to-day basis. The definitive source of this information if you need it is the Police Regulations (specifically Regulation 26, Regulation 27, Regulation 28 and Regulation 29), associated determinations and Police Negotiating Board (PNB) Circulars and the Police Officer Handbook. Links to these sources of information are provided in the Resources section.
* It is not possible to address every potential scenario where an officer can claim for an expense that they have reasonably incurred to allow them to carry out their duty. There may be times that an officer can claim for other expenses that are not listed in this procedure, but are in line with Police Regulations, provided that the expenditure is necessary, reasonable and backed by a receipt, where possible.

## 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, make sure claims are made as soon as possible, and include VAT receipts where applicable.
* Where a VAT receipt is not available you need to add a note to explain the reason why.

### How to make a claim

You should only submit a claim if you are sure that you are eligible and entitled to claim for an allowance or expense.

In the main, allowance and expense claims, must be submitted for authorisation through SCoPE. Remember to include VAT receipts (original or a scanned copy) with your claim where applicable. You can easily add these as an attachment.

Relocation Expenses Claim Form (007-009) must be used to request payment for removal/relocation costs.

If you do not have access to SCoPE e.g. you might be on secondment outwith the organisation, you can submit allowance and expense claims using the Expenses Claim Form (007-003) or Allowance Claim (Police Officer Only) Form (062-008).

It is your responsibility to make sure you select the correct supervisor or manager to authorise claims. In normal circumstances this should be your line manager. You can select an alternative supervisor or manager as the authoriser, but you must only do this in the case of absence, or where the allowance or expense relate to a particular project or operation.

If you need to request an advance on expenses you must complete a Payment Request Form and get your supervisor or manager to sign it.

If you receive an advance on expenses you must subsequently submit a corresponding expenses claim through SCoPE together with receipts. Once the claim has been fully authorised through SCoPE, the total value of the associated claim will be paid with the next available salary payment and the amount of the advance recovered.

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

### Allowances during suspension

If you are suspended from duty, you will not be entitled to any allowance other than housing, transitional rent or compensatory grant/replacement allowance during the time of the suspension. Police Scotland will backdate payment of the allowances you would have received had you been at work during the period of your suspension if:

* It has been determined that you do not have a case to answer in respect of misconduct or gross misconduct;
* You are the subject of improvement action; or
* You are subject to disciplinary action in the form of a verbal or written warning.

### What you can claim

The allowances you can claim are set out in Appendix A (Allowances).

The expenses you can claim are set out in Appendix B (Expenses).

Full details of the financial assistance available for relocation are set out in Appendix D (Relocation expenses).

## Manager

### What you need to do:

* Familiarise yourself with the allowances and expenses that your officers are entitled to claim. Remember, you are responsible for authorising claims so you must have a good understanding of entitlements and eligibility criteria to do this.
* Check that all allowances and expenses claimed by your team are reasonable and necessary and are supported by a VAT receipt (original or a scanned copy) where applicable.
* You should not authorise any claims (except for mileage) that do not have a VAT receipt attached unless there is a valid reason why the receipt is not available e.g. working undercover is an exception.

### Receiving a claim

For the most part, you will receive allowance and expense claims from your team through SCoPE.

You should only approve claims that you are sure are compliant with this procedure.

When you authorise a claim you are confirming you have reviewed and accepted all the supporting documentation and you are satisfied the claim is reasonable, compliant and necessary.

If you think parts of the claim might be wrong or incomplete, you should speak to your officer as soon as possible. It is important that we pay claims in the correct accounting period.

Relocation Expenses Claim Form (007-009) must be completed by the officer to request payment for removal/relocation costs.

Any officer who does not have access to SCoPE e.g. is on secondment outwith the organisation, can submit allowance and expense claims using the Expenses Claim Form (007-003) or Allowance Claim (Police Officer Only) Form (062-008).

If an officer needs to request an advance on expenses they must contact the Business Support Unit or Divisional Admin Team.

If an officer receives an advance on expenses they must subsequently submit a corresponding expenses claim through SCoPE together with receipts.

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

### What can be claimed

The allowances that your officers can claim are set out in Appendix A (Allowances).

The expenses that your officers can claim are set out in Appendix B (Expenses).

Full details of the financial assistance available for relocation are set out in Appendix D (Relocation expenses).

### Compliance checks

The Business Support Unit or Divisional Admin Team check that all allowance and expense claims are compliant i.e. eligibility to claim for an entitlement is met, the correct rates have been applied for and the claim is supported by a VAT receipt, where applicable. The Business Support Unit or Divisional Admin Team do not authorise or approve claims for payment as this is the responsibility of the authoriser/manager.

Claims that are approved by the manager and are compliant are progressed to payroll for payment.

Claims that are incomplete, incorrect, or not compliant, are rejected and returned to the officer or authoriser/manager.

## Resources

### Forms

* Allowance Claim (Police Officer Only) Form (062-008)
* Expenses Claim Form (007-003)
* Payment Request Form
* Relocation Expenses Claim Form (007-009)
* Summary of Relocation Expenses Form (007-009A)

### Reference Documents

* Allowances
* Expenses
* Housing and transitional rent allowance (Replacement Allowance)
* Police Officer Travel Expense Ready Reckoner
* Relocation expenses

### Related Procedures

* Adoption
* Adoption/Maternity Support
* Attendance Management
* Chief Officers Relocation
* Leavers
* Mentoring
* Pregnancy and Maternity
* Secondment
* Shared Parental Leave
* Temporary Promotion
* Uniform and Appearance (Officer)

### Useful Links

* Determinations Under the Police Service of Scotland Regulations 2013
* Health and Safety Display Screen Equipment Self-Assessment Toolkit
* HM Revenue & Customs
* Police Negotiating Board
* Police Officer Handbook
* Police Service of Scotland Regulations 2013
* SCoPE Intranet Site
* Your Wellbeing Matters

Compliance Record

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| 12.00 | Full review and updated to reflect most recent pay agreement for officers. | 23/12/2022 |
| 11.00 | Residential training exemption at Nelson Street clarified. Option of wearing plain clothes with agreement of management removed from plain clothes allowance. | 12/11/2019 |
| 10.00 | Procedure updated to reflect the agreement that claims for glasses for DSE use are capped at £50.00. | 10/07/2019 |
| 9.00 | Procedure updated to reflect certain groups of officers require to claim plain clothes allowance by paper form. Inclusion of information that expense claims can continue to be made by paper form for officers that may not have access to SCoPE. | 27/06/2019 |
| 8.00 | Procedure updated to note claims must be submitted for authorisation through SCoPE and minor changes to wording. Also updated to reflect minimum standards exemption for Nelson Street as per notification from **[REDACTED]**. | 24/06/2019 |
| 7.00 | Simplification project and rewritten to support modernisation and 2026 objectives. Primary amendments: Central Services Allowance; Dog Handlers Allowance during maternity leave; On-call Allowance; Plain Clothes Allowance; Glasses for DSE/Operational Use; Probationer Training at SCP;CRTP and Appendix D. | 01/04/2019 |
| 6.00 | Removal of section 13.1(d) and some minor corrections including numbering as per corporate template. | 28/03/2017 |
| 5.00 | Minor changes to nomenclature contained within the document such as PSoS to Police Scotland and Human Resources to People and Development. SOP has been formatted onto new corporate template. | 10/10/2016 |
| 4.00 | Amendment to Section 20 ‘Remote Island to Mainland Travel’. | 14/03/2016 |
| 3.00 | Removal of section 7, Parking Penalty Fines. | 07/05/2015 |
| 2.00 | Removal of references to SCDEA in Appendix ‘E’. | 06/05/2015 |
| 1.00 | Initial Approved Version. | 21/10/2014 |

**Feedback**

All Police Scotland People Policies and Procedures are subject to regular reviews. It is important that user feedback is taken into account 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

Here you will find details of the agreed allowances that officers may be able to claim in the course of their duty. The current rates for allowances are published in the [Police Officer Handbook](https://pnb.scot/handbook/category/allowances/).

#### Central services allowance

Officers based at the Scottish Police College and posted within Leadership, Training and Development may be eligible for this allowance.

This allowance is paid directly through Payroll, you do not have to claim this monthly.

We will pay this allowance during periods of annual leave and maternity/adoption support leave, but this will stop if you are on a period of sick leave, maternity/adoption leave, or shared parental leave for four or more weeks.

#### Dog handler’s allowance

An officer who keeps and cares for one of our dogs in their own home is eligible for this allowance.

This allowance is paid directly through Payroll, you do not have to claim this monthly.

We will pay this allowance to you throughout annual leave and maternity/adoption support leave, but this may stop during periods of sick leave, maternity/adoption leave or shared parental leave lasting four or more weeks, if you no longer keep and care for your dog(s) during the period of leave.

If an officer becomes pregnant, the primary consideration will be the welfare of both the officer and the dog(s) they are responsible for handling. This could mean that we need to allocate the dog(s) to another officer either on a temporary or permanent basis. If this happens, this allowance will stop four weeks after you no longer care for the dog(s), but we will fully consider each case before a decision is made.

#### Excessive rest day disruption (federated and superintending ranks)

You are considered to be disrupted if you have had a duty change made to a rest day which falls during the period of your published duty roster which must cover a period of at least three months into the future (13 weeks or 91 days). If you request a change to your duty roster for wellbeing or personal reasons, your rest day is not regarded as being disrupted.

This allowance can be claimed on the fourth and subsequent occasions in a rolling 42-day period when an officer’s rostered rest day has been disrupted because of a requirement to perform a period of duty.

You must submit an allowance claim to your manager using SCoPE.

#### Islands allowance

Officers posted to the Scottish Islands are eligible for this allowance.

This allowance is paid directly through Payroll, you do not have to claim this monthly.

We will continue to pay this allowance as long as the officer remains in an eligible post.

#### Motor vehicle allowances

Motor vehicle allowances (MVA) are nationally agreed rates that an officer can claim for travel carried out as part of their tour of duty. Please refer to the [Police Officer Handbook](https://pnb.scot/) to find out the rate you can claim.

There are three different types of MVA rates: essential user; casual user and non-designated user. The rate that can be claimed per mile for essential user and casual user depends on the engine size.

If the mileage rate paid to you is higher than HMRC’s approved rate you will pay National Insurance Contributions on the excess over the approved amount; and that excess becomes taxable and will be reported to HMRC on a P11D.

Officers are not eligible to claim additional rates for passengers.

You must provide details of all journeys undertaken including ‘from’ and ‘to’ locations and the reason for the journey.

You are responsible for ensuring that you have appropriate business use cover on your vehicle and be willing to provide documentary proof, on request. You must also be willing to carry passengers for work related purposes before you can claim this allowance.

#### Essential user rate

An officer can claim this allowance if the Designated DCC considers that it is essential for them to have access to their own vehicle to carry out their normal duties.

Specific posts within the organisation have been identified as being suitable to claim this allowance where it is essential to have a car available at all material times.

You do not need to claim the lump sum element of this allowance; it will be paid directly through Payroll but you must submit an expense claim to your manager using SCoPE for mileage. The lump sum is a taxable payment that will be reported to HMRC on a P11D.

If you think that your post may be eligible to attract this allowance, you should discuss this with your Divisional Commander/Head of Department for this to be raised through the chain of command.

You must tell your manager if your vehicle is out of order so they can notify payroll that the allowance should stop.

We will pay this allowance during periods of annual leave and maternity/adoption support leave, but this will stop if your vehicle is out of order or if you are on a period of sick leave, maternity/adoption leave or shared parental leave for four or more weeks.

**Note:** Police dog handlers who are travelling to work with their dog and have some form of assessment made regarding the suitability of their home for a dog/kennel are eligible to claim this allowance. A dog handler can claim home-to-work mileage expenses under the heading of 'Mileage - Essential (non-tax)' on SCoPE. Travel in a private car by an officer (with the dog) to their place of work will be regarded as a qualifying business journey. Mileage relief will also be due when other business journeys are being undertaken including to temporary workplaces (for instances call-outs from home) but will not be due when the journey is private (going to the shops with the dog).

#### Casual user rate

An officer can claim this allowance if the Designated DCC considers that it is desirable for them to have access to their own vehicle to carry out their normal duties.

If you think that your post may be eligible to attract this allowance, you should discuss this with your Divisional Commander/Head of Department for this to be raised through the chain of command.

You must submit an expense claim to your manager using SCoPE for mileage.

#### Non-designated user rate

An officer can claim this allowance if they need, on occasion, to use their own vehicle as part of their tour of duty, and they are not eligible to claim either the essential user or the casual user rate.

Payment at this rate can only be claimed when:

* the use of the officer’s own car is in the interests of the efficiency of the service;
* there is a real business need to travel and a more appropriate alternative is not available, e.g. video or teleconferencing;
* public transport is unavailable or inappropriate for the business or operational requirement;
* a fleet or pool car could not be used; and
* a vehicle hire could not be used.

Where an officer, designated user or not, chooses to use his or her own car for a journey which the chief constable confirms could and should have been undertaken by another method, then the officer should be reimbursed the cost of the public transport fare only.

You must submit an expense claim to your manager using SCoPE for mileage.

#### On-call allowance (federated and superintending ranks)

On-call is defined as any prearranged operational need for an officer to be available for duty outside of their normal working hours. Before designating a role as having a requirement to be on-call, the Chief Constable must consult and agree this with the Joint Central Committee.

A period of on-call is either the period between the end of one tour of duty and the start of the next, or a 24-hour period, whichever is less.

You can claim this allowance for each period that you are on call.

You must submit a claim to your manager using SCoPE for any period you are on-call.

#### Overnight Allowances

You cannot claim these allowances when attending a seminar or conference (in any capacity), a training course as a candidate, or for any overnight trips outside the UK.

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

Overnight Disruption (federated and superintending ranks)

This allowance is provided where an officer is required to work away from their usual place of duty.

An officer that has been practically unable or prevented from returning home because of the need to perform duty away from their usual place of duty is eligible to claim this allowance.

Additional Disruption (federated ranks)

This allowance is provided where an officer is entitled to the overnight disruption allowance and meets the following eligibility criteria: An officer that is deployed in circumstances that allow them to claim overnight disruption allowance, and operational imperatives, exceptional geographic factors or safety or security considerations necessitate restrictions being placed on their activities whilst off duty, or they are required to be available for recall to duty at any time or times during this period.

Minimum Standards (of Accommodation)(federated ranks)

If you are deployed in circumstances that prevent you from returning home, you will be provided with accommodation of a minimum standard. The minimum standard you can expect 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 officers on residential training, with the exception of probationer training. Where this is not possible, an allowance may be claimed.

Any officer deployed in circumstances that prevent them from returning home, where the accommodation provided to them is not of the minimum standards noted above and efforts to rectify this have been exhausted are eligible to claim this allowance.

You cannot claim this allowance due to the lack of en-suite facilities in Nelson Street, Aberdeen. A bespoke exemption is in place for this accommodation when it is being used by candidates on residential training courses.

#### Plain clothes allowance (federated and superintending ranks)

An officer who has an operational reason to wear plain clothes for the majority of their duty time for three months or more is eligible to claim this allowance. This is paid for each full month in post.

If you are working in a plain-clothes role for less than three months, you will not be able to claim this allowance. If your posting is extended beyond three months however, you will start to receive the allowance at this point and we will backdate payment to you to cover the whole period.

If you feel that you may eligible for this allowance, you should discuss this with your manager in the first instance who will escalate through the command structure to the Divisional Commander/Head of Department for approval.

If approved, you must submit a monthly allowance claim to your manager using SCoPE.

Pregnant officers and those who are breastfeeding who might find it difficult to wear the default operational uniform can claim this allowance if they need to wear plain clothes for three months or more.

We will pay this allowance during periods of annual leave and maternity/adoption support leave, but this will stop during a period of sick leave, maternity/adoption leave or shared parental leave that lasts for four or more weeks.

#### Transitional rent/housing allowance and compensatory grant (replacement allowance)

Officers who joined the Police Service prior to September 1994, and who are currently entitled to receive this payment are eligible for this allowance.

There are a varieties of rates. You can find further information in the Housing and Transitional Rent Allowance (Replacement Allowance) Guidance in Appendix C.

If you are in receipt of housing allowance, it is your responsibility to ensure that any necessary adjustments are made to the allowance to reflect other claims being made under this procedure.

If you are entitled to this allowance, it will be paid directly through Payroll.

You must notify People Direct of any change in your circumstances that may affect your entitlement to this.

Appendix B

Expenses

Here you will find details of the agreed expenses that officers may be able to claim in the course of their duty. Where officers incur other expenses in the execution of their duty, they will be entitled to be reimbursed provided that the expenditure is necessary and backed by a VAT receipt, where possible.

#### Accommodation

You should always book accommodation through your Business Support Unit/Divisional Admin Team in which case, the bill should be settled directly by SPA/Police Scotland. However, if this is not operationally possible you should settle the bill and reclaim the cost.

An officer who has necessarily incurred expenses in connection with their duty away from their usual workplace, or who is retained on duty beyond their normal daily period of duty and it would be unreasonable for them to return home, is eligible to claim expenses.

You are entitled to claim the full cost of reasonable accommodation expenses incurred.

If you ask, we might pay an advance to cover probable expenses away from your usual workplace.

You must submit an expense claim to your manager using SCoPE and add a short note to explain why you were unable to book accommodation through your Business Support Unit/Divisional Administration Unit.

#### Compensation for damage or loss to personal effects

Before taking any personal items with you on duty, think about whether it is reasonable and necessary for you to do so. If you intend to wear or carry an item of value to you, you should have personal insurance in place to protect it.

Before you make a claim, and if it is appropriate, you need to try to receive compensation through the courts first using a Compensation Order.

If you are unsuccessful through the court or if it is inappropriate to take this route, you should submit a report with full details of the damage to your Divisional Commander/Head of Department for consideration. If they approve your request, they will return their authorisation to you so that you can make a claim through SCoPE. The authorisation must be attached as part of the claim.

An officer whose personal effects have been lost or damaged while in their possession, through no fault of their own, when on duty would be eligible to claim this expense.

You are entitled to claim compensation for the value of the item at the time of damage or loss, not the cost of replacement (excludes private vehicles).

Legal Services administer all employee or public liability claims, and the Fleet Manager should be made aware of any claims relating to motor insurance.

#### Food and drink (excluding alcohol)

An officer who is necessarily prevented from having their meal in the usual way during their shift, and who needs to purchase an alternative because of this is entitled to be reimbursed the full cost of a reasonable meal.

An officer who has necessarily had to buy a meal because they have been retained on duty is entitled to the difference in the cost of a meal.

If requested, we might give you an advance to cover probable expenses for food and drink that you could expect to incur when you are away from your usual workplace.

Reimbursement for the cost of a meal taken at your usual workplace should be claimed as taxable. Claims for meals taken away from your usual workplace can be claimed as non-taxable.

You must submit an expense claim to your manager using SCoPE.

#### Glasses for display screen equipment (DSE) use

Officers that need to regularly use DSE as a significant part of their normal work (daily, for continuous periods of an hour or more) may be able to claim this expense.

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.

You need to submit an expense claim for glasses required for DSE, supported by an endorsed prescription to your manager using SCoPE.

#### Glasses for operational use

Officers who need to wear glasses operationally, or when they are carrying out duties involving contact with the public or prisoners can request glasses for operational use.

Safety glasses need to be one of our approved styles, and must not have mirrored lenses. You can get a list of available styles from the Health and Wellbeing Team who will order the glasses for you.

If you choose a higher price range of frames or lenses for personal preference, you have to pay the difference in cost.

You need to provide an endorsed prescription from your optometrist to Health and Wellbeing, which should also confirm variations beyond your basic prescription that you need for operational reasons.

#### Recall to duty from annual leave

An officer who is recalled to duty during a period of annual leave if they are on holiday at the time is entitled to reimbursement of the reasonable and necessary costs of: travelling expenses; food and drink expenses; or charges they may incur from the holiday destination for accommodation or food for the time they are not there.

If you ask, we might be able to pay an advance on expenses to cover any necessary costs.

You should always try to book travel through your Business Support Unit/Divisional Admin Team in which case, the bill should be settled directly by SPA/Police Scotland. However, if this is not operationally possible you should settle the bill and reclaim the cost.

You must submit an expense claim to your manager using SCoPE.

#### Reimbursement of Medical Charges

An officer injured in the execution of their duty, through no fault of their own, is entitled to claim the cost of related NHS charges for certain drugs, medicines, appliances and dental treatment under sections 69, 70, 71 or 71A of the National Health (Scotland) Act 1978.

You should submit full details of the incident with a medical report confirming that you need the treatment because of the injuries you sustained on duty to your Divisional Commander/Head of Department for consideration. If they approve your request, they will return their authorisation to you so that you can make a claim through SCoPE. The authorisation must be attached as part of the claim.

#### Remote island to mainland travel

All officers posted to, and who live on an island are entitled to the cost of three trips to the mainland per year (pro-rated if you are transferred part way through the year). This includes your co-habiting partner, dependent children and/or dependants over 65 who stay with you.

If you are posted on Mid Yell, Unst or Whalsay, you will also receive one return trip to Lerwick per month for you and your dependants. This includes your ferry trip to Shetland and mileage travelled to and from Lerwick at the Non-designated user rate.

If you are posted on Barra or Tiree, you will also receive three return trips to Oban per year for you and your dependants. This includes your ferry trip to Oban and mileage travelled to and from Oban town at the non-designated user rate.

We will only reimburse the cost of one car per trip; trailers, boats and caravans are not eligible.

Officers posted to Orkney or Shetland can make application for air travel to and from either island as part of a travel warrant where the officer’s family reside on one or other island.

Air travel can be booked, but it can only be booked to a Scottish mainland airport, and we expect officers to commit to the principles of best value to the organisation.

If an officer wishes to use one of their own entitlements to allow a non-entitled dependent to visit them on the island from the mainland, we will consider this if there is no additional cost to the organisation.

In relation to this expense, dependent children are those under 18 who normally stay with you, children in full time education on the mainland studying for their first qualification, or those who are disabled and normally stay with you.

Part time officers are entitled to the full complement of concessionary trips.

You must submit an expense claim to your manager using SCoPE.

We will pay any associated tax liability costs that you may be liable for.

#### Removal/Relocation expenses

(For Chief Officers, refer to the Chief Officers Relocation Procedure)

We will provide expenses where the Chief Constable is of the view that a serving officer requires to move home due to exigencies of duty or in the interest of efficiency of the service. If you ask for a transfer to another location, you cannot claim removal expenses, but if there is a shortage of suitably qualified officers, or it is in the interests of efficiency that there is a requirement to relocate a suitably qualified officer for an advertised post, you are eligible to claim expenses.

Officers who are transferred by us outside a reasonable commuting distance of their home, and who elect to move home within three months of the date of their transfer are eligible to claim removal/relocation expenses. An unreasonable commuting distance would be if you were transferred to an island, have a minimum commute of 35 miles each way or if the Chief Constable decides the daily commute would be unreasonable (e.g. if we have concerns about health and safety).

Officers currently in receipt of additional travel expenses, or who elect to move home more than three months from the date of their transfer, cannot claim these expenses.

All expenses must be discussed and agreed in advance with your Divisional Commander/Head of Department. You must pay all costs yourself and reclaim. You must not allow any relocation costs (including removals and rent) to be charged directly to SPA/Police Scotland. These must be paid by you and reclaimed as an expense. You must retain receipts and any claims for expenses should have due regard to best value.

**Tax implications:** Some relocation costs up to £8,000 are exempt from reporting and paying tax and National Insurance. These are called ‘qualifying costs’, and include the cost of buying or selling a home, moving costs, buying certain things for a new home, and bridging loans. Other costs are called ‘non-qualifying costs’ (e.g. mail re-direction, council tax bills). Even if the total cost of removal is under £8,000, there are reporting and tax liabilities for non-qualifying costs.

The SPA/Police Scotland will pay any personal income tax and National Insurance due on relocation expenses (for all non-qualifying costs and where the total cost exceeds £8,000) to HMRC. However you should bear in mind that you may have to report any non-qualifying costs and qualifying costs over £8,000 when completing a self-assessment tax return.

**You can claim:**

* Reasonably incurred costs of the removal (three quotes are needed and we normally pay the lowest or what is considered best value for money).
* Reasonably incurred costs related to selling or renting your old home and for buying a new home.
* Reasonable transaction costs associated with buying a new home.
* Reasonable cost of items of expenditure incidental and occasioned by the move e.g. floor coverings, curtains/blinds and fitting, reconnection of TV and home computer services, mail direction for 12 months.
* Cost of storage of furniture, if necessary, for a reasonable length of time.

#### Important information about eligibility and entitlement to claim

Expenses must be discussed and agreed in advance with your Divisional Commander/Head of Department as we will only reimburse costs that are reasonably required, and only if we agree that the criteria for removal expenses has been met. The Divisional Commander/Head of Department will keep a record of what has been agreed. Eligibility and entitlement of expenses for a Divisional Commander must be discussed with the relevant Assistant Chief Constable.

You must forward all associated paperwork, including invoices and receipts together with Relocation Expenses Form (007-009), on to the Divisional Commander/Head of Department to confirm eligibility and payment.

Summary of Relocation Expenses Form (007-009A) will be used by the Divisional Commander/Head of Department to track cumulative costs and time limitations.

Incidental expenses exclude normal household items – the assumption being that they would be transferred from the previous home. You may be able to claim for some appliances where they cannot be transferred because they have been built in to fit a particular space and are considered an integral part of the house.

Claims that are beyond the normal limits would have to be submitted in writing and forwarded to the relevant Assistant Chief Constable for consideration and approval. Divisional Commanders would have to write to the Deputy Chief Constable for claims beyond normal limits.

Concerns regarding eligibility or entitlement should be escalated to the relevant People Partner through People Direct.

If you have been unable to sell your previous home before relocating but buy a property in your new location, we will pay mortgage interest on your former home, property insurance, and council tax on your former home (the remaining council tax balance after tax relief for your former property being vacant is applied). This is payable for 26 weeks from the date of your transfer, although there may be discretion applied by the Divisional Commander/Head of Department to extend this. We will require evidence from the estate agent that the home is being actively marketed at a reasonable price.

If you are retiring from an island posting due to service or ill health, you can claim for financial assistance for additional costs linked with a removal overseas (three quotes are needed and we will pay the lowest or what is considered best value for money).

#### Buying a new home

To claim costs of buying a new home, you must currently own your home or if you currently rent, the Divisional Commander/Head of Department would need to agree that it was unreasonable for you to rent suitable accommodation in your new location before we would reimburse costs related to the purchase of a new home.

Legal fees, taxes etc. on the purchase of a new home can often add up to many thousands of pounds. If necessary, an advance on expenses may be requested in order that you do not have to meet the cost from your own funds prior to reclaiming. This will generally be provided upon presentation of your solicitor’s estimate of costs and disbursements. The amount must then be claimed when invoices/receipts are received and the advance will be deducted from your salary.

If two officers share a home prior to relocation and both move as part of the transfer, there can only be one claim made for removal and relocation expenses.

We own all fixtures and fittings funded by incidental expenses. If you would like to keep any of these however, you can do this by paying us a percentage of the original amount paid. The following scale shows what you would need to pay:

* 0-1 year since purchase, 60% of value
* 1-2 years since fitting, 40% of value
* 2-3 years since fitting, 20% of value
* 3+ years since fitting, no cost

#### Temporary Accommodation

If you rent a property in your new location, you have personal liability for this, and the lease should be for no longer than six months. We will pay any early exit fee if you leave your lease early to buy a new home, otherwise, you will be responsible for this.

If you need to pay rent or a deposit for rental in advance, you may request an advance on expenses to cover this. If we provide this, you must repay the advance to us as soon as your rental is terminated. We may also give an advance on expenses if council tax needs to be paid in advance.

If a transfer is short term e.g. less than two years, we may cover the cost of rental accommodation if Police Scotland accommodation cannot be provided for the duration of the transfer. We will consider this if it is a practical and reasonable option, and makes more financial sense than asking you to buy a home for the length of your transfer.

In exceptional circumstances, where suitable accommodation cannot be found, prior to a permanent transfer, we may agree to cover the cost of temporary accommodation, including council tax, for a maximum period of 26 weeks. This would be considered on case by case basis by the Divisional Commander/Head of Department.

#### Supported accommodation – legacy Dumfries and Galloway only

Legacy Dumfries and Galloway officers who have a considerable commute at the end of their shift within the legacy Dumfries and Galloway force area (V division) are entitled to be reimbursed £25 towards overnight accommodation.

You need to submit an expense claim to your manager using SCoPE.

#### Surveillance – expenses specific to surveillance

During the course of operational surveillance, there may be times where officers deployed on foot make purchases in order to maintain observations without arousing suspicion. We will reimburse all expenses incurred during operational surveillance on foot, with or without a receipt, if a supervisor or manager deems them as necessary and reasonable. Receipts that relate to covert expenses of the Scottish Witness Protection Unit, Special Operations Unit and Source Management Unit are managed and kept securely by those units.

Officers who have had to buy goods, or use services whilst on duty to allow the maintenance of surveillance are entitled to be reimbursed the cost of the goods or services.

Where possible, non-perishable goods that cost over £10 should be returned later to get a full refund.

You must submit an expense claim to your manager using SCoPE.

#### Telephone calls

An officer who has a need to use their own telephone in exceptional circumstances to make business calls is entitled to be reimbursed the full cost of any calls.

You must submit an expense claim to your manager using SCoPE with a copy of your itemised phone bill attached.

#### Travel

Please refer to the [Police Officer Handbook](https://pnb.scot/) to find out the current rate you can claim for additional travel. For further guidance on what can be claimed for travel please refer to the [Police Officer Travel Expense Ready Reckoner](https://spi.spnet.local/commonservices/people-and-development/policy-hub/ToolsResources/Police%20Officer%20Travel%20Expense%20Ready%20Reckoner.docx).

Officers are not eligible to claim additional rates for passengers.

The definition of an officer’s place of duty is important when considering travel expenses. This is a matter of fact, not choice. The current definitions are:

**Usual place of duty** means the police station or premises at which the officer performs the majority of their duties, or the police station or premises to which they have been nominally stationed if their ordinary duties are routinely performed in more than one location.

**Casual place of duty** means any police station or premises, which is not the officer’s usual place of duty where the Chief Constable has determined that the officer is on duty for no more than one day.

**Temporary place of duty** means any police station or premises, which is not the officer’s usual place of duty where the Chief Constable has determined that the officer is temporarily on duty for two or more consecutive days of duty. A temporary place of duty becomes the officer’s usual place of duty after two years.

We calculate additional travel expenses by deducting the public transport fare from your home address to your current usual place of duty from the public transport fare incurred from your home address to the casual, temporary or new usual place of duty. Alternatively, the miles normally travelled from your home address to your current usual place of duty from the miles travelled from your home address to the casual, temporary or new usual place of duty (please refer to examples).

#### Example 1

An officer lives 40 miles (each way) from place of work but is transferred to a new place of duty which is 45 miles (each way) from their home address. The officer would be entitled to claim 5 miles each way.

#### Example 2

An officer lives 45 miles (each way) from place of work but is transferred to a new place of duty which is 40 miles (each way) from their home address. The officer would not be entitled to any additional travelling expenses.

If you are deployed away from your usual place of duty and need to stay overnight away from home e.g. attendance at a training course, you can claim the cost of additional travel expenses for one return journey from your home to the place of deployment.

Some insurance companies do not class travel to a casual workplace as “normal commuting”, so you may need additional “business use” insurance cover. It is your responsibility to make sure that your vehicle has the appropriate cover for use. Although it is unlikely to cost more, you should meet any additional cost.

#### Additional travel expenses – travel to a casual place of duty…day one

An officer deployed to a casual place of duty for no more than one day can claim additional travel expenses for every mile travelled beyond their usual commute, or the difference in public transport fares.

Additional travel expenses for business travel are non-taxable.

You need to submit an expense claim to your manager using SCoPE. You must provide details of the journey undertaken including ‘from’ and ‘to’ locations and the reason for the journey.

#### Additional travel expenses – travel to a temporary place of duty… day 2-28

An officer deployed to a temporary place of duty for at least two consecutive days up to 28 calendar days can claim additional travel expenses for every mile travelled above their usual commute up to a maximum distance of 55 miles from their home each way. Alternatively, they can claim the difference in public transport fares.

If the temporary place of duty is more than 55 miles from the home address, we will offer temporary accommodation.

Additional travel expenses for business travel are non-taxable.

You need to submit an expense claim to your manager using SCoPE. You must provide details of the journey undertaken including ‘from’ and ‘to’ locations and the reason for the journey.

#### Additional travel expenses – travel to a temporary place of duty… day 29-2 years

If you are receiving additional travel expenses for travel to a temporary place of duty for between 29 days and two years, you should note that this does not preclude you from deployment to a casual place of duty during this period.

A temporary place of duty will automatically become your usual place of duty after two years.

Travel expenses are non-taxable for any temporary posting that lasts, or is expected to last less than two years. If your posting then extends beyond two years, your travel expenses will be taxable as soon as it becomes apparent that the duration of your posting will change.

An officer deployed to the same temporary place of duty for at least 29 consecutive calendar days up to two years (if it is agreed that the officer can travel rather than receive temporary accommodation) from day 29 onwards can claim additional travel expenses for every mile travelled above their usual commute only where the travelling distance to their temporary place of duty exceeds 35 miles each way (up to a maximum distance of 55 miles each way from their home address). Alternatively, they can claim the difference in public transport fares.

You need to submit an expense claim to your manager using SCoPE.

You must provide details of the journey undertaken including ‘from’ and ‘to’ locations and the reason for the journey.

#### Additional travel expenses – posted to a new usual place of duty

If your new usual place of duty is more than 55 miles from your home, you will be eligible and expected to claim removal expenses to allow you to relocate. We will consider individual circumstances however, and we might agree that you can commute rather than relocate if you request this through the Divisional Commander/Head of Department. If this is agreed, the Divisional Commander/Head of Department will review your circumstances every year to ensure the continued relevance against your personal and business needs.

If we agree that you can commute rather than relocate, we will pay you additional mileage costs for up to two years. We might agree that you can keep commuting after this, but you will not be able to claim additional travel. You must elect to relocate within three months of your transfer to claim removal expenses. See removal/relocation section for more information.

As your new posting is permanent, your travel expenses are taxable from day one.

An officer permanently posted to a new location after applying for an advertised post or after being transferred by us to a new usual place of duty (if it is agreed that the officer can travel rather than be required to relocate and claim removal expenses) can claim additional travel expenses for every mile travelled above your usual commute only where the travelling distance to your new usual place of duty exceeds 35 miles each way (up to a maximum distance of 55 miles each way from your home address). Alternatively, they can claim the difference in public transport fares.

Where the posting is more than 55 miles from your home address, you can claim removal expenses to relocate.

You need to submit an expense claim to your manager using SCoPE on a monthly basis.

An officer who has requested a transfer to a new usual place of duty for welfare or personal reasons cannot claim this.

#### Travel between home and place of work

An officer recalled to duty between two tours of duty, or who is required to perform their normal period of duty in more than one tour of duty, and who travels to and from home because of this can claim relevant travel expenses for each mile travelled at the applicable MVA rate.

Claims for travel to and from the usual place of work are generally taxable, however may be non-taxable if the posting is temporary.

You need to submit an expense claim, selecting taxable or non-taxable as appropriate, to your manager using SCoPE.

Appendix C

Housing and transitional rent allowance (Replacement Allowance)

Housing allowance is payable to officers who joined the police service before September 1994, and have been living in their own accommodation from 1 April 1990. It is taxable, and is either paid at the standard, or half rate.

#### Standard Rate of Housing Allowance

The standard rate of housing allowance is payable to:

* Officers who are married/in a civil partnership who are not separated from that relationship, and whose spouse or civil partner is not an officer or an officer on unpaid leave; or
* Officers who are unmarried or who are separated from their spouse or civil partner, and who live in their accommodation as an owner or tenant, but not in lodgings.

#### Half Rate of Housing Allowance

If none of the above apply, and in the following circumstances, the half rate of housing allowance is payable to:

* Officers living in accommodation that they do not own, and who do not pay rent or mortgage interest for it; or
* An officer that shares accommodation with another officer where both are eligible to claim housing allowance. In this case, both officers will be able to individually claim the allowance. If one officer is a federated rank and the other is a non-federated rank, they will both receive the half rate allowance based on the allowance provided to the non-federated ranked officer.

#### No Housing Allowance

Housing allowance will not be paid in the following circumstances, even if an officer has joined the police service before 1 April 1994:

* If an officer is on unpaid leave,
* If an officer lives in accommodation provided rent free to another officer; (except officers, who were living in the accommodation on 31 March 1990, who will be eligible to claim housing allowance or transitional rent allowance for as long as they continue to live there); or
* If an officer is in receipt of transitional rent allowance.

#### Rank Related Increment

Housing Allowance is incremented as follows:

* Superintendents and ranks above, 116% of the basic rate.
* Deputy Chief Constable 135%.
* Chief Constable 156%.

#### Transitional Rent Allowance for Federated Ranks (Constable to Chief Inspector)

This is payable to officers living in their own accommodation up to 31st March 1990 and is free of tax. This entitlement continues until the net housing allowance equals or exceeds the transitional rent allowance payable, at which point the individual will revert to housing allowance.

This allowance is incremented as follows:

* Superintendents and ranks above, 116% of the basic rate.
* Deputy Chief Constable 135%.
* Chief Constable 156%.

#### Housing/Transitional Rent Allowance and Sickness Absence

If an officer’s salary is reduced to half or nil pay due to a period of sickness absence, housing allowance or transitional rent allowance will reduce in line with this at the same time. This principle will also apply should an officer enter a period of unpaid maternity leave.

Appendix D

Relocation expenses

All proposed expenditure must be discussed with the Divisional Commander/Head of Department before incurring the cost.

All reimbursement has to be claimed on Relocation Expenses Form (007-009) and submitted as soon as possible (and within 18 months of transfer).

#### Removal costs

You can claim the full cost of removal. We will reimburse the lowest quote or what is considered best value for money.

You need to obtain three quotes and forward on to Divisional Commander/Head of Department for consideration and approval.

#### Storage costs

These are subject to agreement and costs will be reimbursed for a limited period.

Talk over requirement with Divisional Commander/Head of Department.

#### Legal, estate agent and surveyor fees associated with purchase of home in Scotland

You can claim the full cost of legal, estate agent, stamp duty and surveyor fees.

You need to obtain three quotes and forward on to Divisional Commander/Head of Department for consideration and approval.

#### Mortgage interest payment on former home where the former home has failed to sell

You can claim the full value of interest for up to 26 weeks.

You need to write to Divisional Commander/Head of Department with details of the value and selling price.

#### Council tax on former home

You can claim the full cost of council tax for up to 26 weeks.

You need to notify local authority so that payments can be re-assessed. You need to write to Divisional Commander/Head of Department with details of the payments.

#### Incidental expenses associated with move

You can claim reasonable cost of items - subject to agreement.

You need to discuss any anticipated expenses with Divisional Commander/Head of Department, prior to any expenditure.

#### Rent and council tax for temporary accommodation

You can claim for a period of up to 26 weeks.

You need to forward all relevant invoices and receipts on to Divisional Commander/Head of Department for expenses to be approved and paid.