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**SCOTTISH POLICE  
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## Chief Officers Relocation

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|---------------------------|--|
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| 1.00           | Initial approved version            | 10/10/2014  |
| 2.00           | Minor changes to nomenclature       | 12/10/2016  |
| 3.00           | Amendment to the governance process | 14/06/2018  |
| 4.00           | Policy Simplification               | 26/05/2020  |

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Contents

1 Overview .....4  
2 Staff/Officers.....6  
3 Manager .....10  
4 Resources .....14

Appendices

|            |                |
|------------|----------------|
| Appendix A | Expenses table |
|------------|----------------|

# **1 Overview**

## **1.1 What is this about?**

1.1.1 A relocation package is available to help facilitate the reimbursement of the incremental costs of moving home upon the recruitment or transfer of Chief Officers. This procedure provides details of the financial assistance available to Chief Officers who are required to move home on joining the Scottish Police Authority (SPA)/Police Scotland, or relocate at the request of the Chief Constable.

## **1.2 Who is this for?**

1.2.1 This is for all Chief Officers who are the rank of Assistant Chief Constable or above.

## **1.3 Key information**

1.3.1 The following financial assistance is available to Chief Officers who relocate:

- the cost of removal;
- costs relating to the selling of former home;
- costs relating to the former home being rented to tenants;
- mortgage interest, rent and council tax payments for former home, where it is up for sale but not sold by the date of the transfer;
- rental costs and council tax for temporary accommodation;
- costs relating to the buying of a new home;
- the cost of journeys to visit family, or vice versa; and
- costs that are incidental to the move and are not covered under Police Regulations.

1.3.2 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 expenses claimed.

1.3.3 Eligibility for financial assistance in respect of relocation costs will be discussed at the recruitment and selection stage and confirmed in the letter

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of appointment.

- 1.3.4 Claims for financial assistance must be approved by the Director of People and Development prior to any financial commitment being made.
- 1.3.5 Some items may only be claimed for a finite period (e.g. 26 weeks). In these cases, the period commences on the start date of appointment with SPA/Police Scotland.
- 1.3.6 All costs must be settled by the Chief Officer and reclaimed.
- 1.3.7 All claims must be made on Expenses Form (007-008) and signed by the Chief Officer before being submitted to the Director of People and Development.
- 1.3.8 All claims must be supported by receipts or invoices with the exception of any claims for mileage.
- 1.3.9 All claims should be made as soon as possible and within 18 months of the start date of the appointment.
- 1.3.10 With the exception of some incidental expenses, receipts or invoices must clearly identify the name and address of the claimant and details of the purchase or service they refer to. The VAT element, if applicable, should be clearly shown.
- 1.3.11 Many of the expenses claimed will be subject to income tax. In those cases SPA/Police Scotland will pay any personal tax and national insurance due, by means of a process known as 'grossing up'.
- 1.3.12 Claims must be processed through the payroll system to ensure transparency, correct tax treatment and that appropriate accounting procedures are followed.
- 1.3.13 Full details of the financial assistance available and eligibility criteria can be found in Appendix A.
- 1.3.14 The total cost of the financial assistance provided to Chief Officers (including any tax paid on their behalf) may be published, subject to requests made under the Freedom of Information (Scotland) Act 2002.

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## **2 Staff/Officers**

### **2.1 What you need to do:**

- Be aware of the financial assistance available.
- Remember that anticipated expenses need to be agreed and approved in advance.
- Seek clarity if there is any doubt regarding entitlement.
- Obtain estimates and quotes.
- Submit claims as soon as possible.
- Escalate any concerns regarding eligibility or entitlement to the appropriate person (as per 2.3.7).

### **2.2 Financial assistance**

2.2.1 If you are required to move home due to your appointment with the Scottish Police Authority (SPA)/Police Scotland, you may be eligible for financial assistance so that you do not personally suffer the incremental costs of moving. This would be discussed with you prior to your appointment. The details of the financial assistance available can be found in Appendix A.

### **2.3 Eligibility and entitlement**

2.3.1 The Director of People and Development will meet with you prior to your appointment, to discuss what may be regarded as reasonable depending on the circumstances of the relocation. This will ensure that there is a clear understanding of what is, or is not, eligible for re-imburement.

2.3.2 To request financial assistance you have to write to (or email) the Director of People and Development with the details of each request. You must get approval that items of expenditure will be reimbursed, before you commit to the expenditure.

2.3.3 Some of the expenses will require you to obtain quotes or estimates prior to approval (please refer to the specific category of expenditure for further details). Reimbursement will normally be made on the basis of the lowest quote or what is considered the best value for money.

2.3.4 Where an alternative quote is preferred, the rationale for the additional expenditure (above the lowest quote) must be recorded in writing and

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specifically approved by the Director of People and Development.

- 2.3.5 You should forward all associated paperwork, including invoices and receipts together with the Expenses Form (007-008), on to the Director of People and Development for approval and payment.
- 2.3.6 Claims that are beyond the normal limits would have to be considered on a case by case basis and approval requested from the Chief Executive (SPA).
- 2.3.7 Concerns regarding eligibility or entitlement should be escalated to the Chief Constable for consideration. Concerns raised by the Chief Constable should be escalated to the Chief Executive (SPA).

### **2.4 Removal and storage costs**

- 2.4.1 You are entitled to claim the costs of moving your possessions from your previous home to your new accommodation. You must obtain at least three quotes from reputable contractors and forward them all onto the Director of People and Development, together with your preferred option (normally the lowest cost) for approval.
- 2.4.2 You may also be entitled to claim for the costs of storage where this is necessary e.g. after your previous home has been sold but before you are able to move in to your new accommodation. If this is the case, you should discuss any storage requirements with the Director of People and Development.

### **2.5 Legal, estate agent and surveyor fees – previous home**

- 2.5.1 You are entitled to claim legal, estate agent and surveyor fees in relation to the sale of your former home. You must obtain at least three quotes from reputable estate agents and forward them all, together with your preferred option (normally the lowest cost) onto the Director of People and Development, who will confirm which estate agent is to be used. After you receive confirmation that the fees will be reimbursed, you should pay the costs and reclaim the amount from SPA/Police Scotland.

### **2.6 Legal and surveyor fees and taxes – new home**

- 2.6.1 You are entitled to claim all legal and surveyor fees in relation to buying a new home, provided you were a home owner before you relocated.
- 2.6.2 You may also claim land and buildings transaction tax (stamp duty) charged on the purchase of a new home.
- 2.6.3 In exceptional circumstances, retention of the former home may be necessary e.g. children approaching important stages of education or family health issues. In these circumstances, options considered may include

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retention of the former home. You should be aware that Additional Dwelling Supplement (ADS) may be charged by HMRC.

- 2.6.4 In addition to all legal costs, stamp duty and fees, you may also be eligible to claim for ADS. This will only be reimbursed where a case can be made for a second home or where the former home has failed to sell in time. You would need to provide details of why your former home has been retained, so that a report can be sent to the Chief Executive (SPA) by the Director of People and Development, for consideration and approval.
- 2.6.5 If either property is then sold within 18 months, the ADS will be reimbursed by HMRC. You must pursue reimbursement from HMRC and pay back to SPA/Police Scotland.
- 2.6.6 Legal fees, taxes etc. on purchase of a new home often run to many thousands of pounds. If necessary, an advance of salary 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 offset.

## **2.7 Mortgage interest and council tax payments**

- 2.7.1 If you put your house up for sale but are not able to sell the home before the date of your transfer, SPA/Police Scotland must reimburse the mortgage interest and council tax payments for your former home (subject to section 2.7.4). This will be paid for up to 26 weeks. For auditing reasons, you must provide details of the selling price of the house and the name and address of the estate agent through which the property is being marketed.
- 2.7.2 You must notify your local authority as soon as you move out of your former house so that the council tax payments can be re-assessed.
- 2.7.3 In exceptional circumstances, the mortgage interest and council tax payments may be extended beyond 26 weeks. To request this, you must provide details of measures taken to promote the sale, such as reductions to the selling price or alternative reasons why the support should be extended. A report will be sent to the Chief Executive (SPA) by the Director of People and Development, for consideration and approval.
- 2.7.4 Please note the period of the mortgage interest and council tax payments may be shortened if adequate steps are not being taken to minimise the cost or end the liability.

## **2.8 Incidental expenses**

- 2.8.1 You may be able to claim reasonable expenses that are incidental to the move. This is defined as costs that would not otherwise be incurred, had the

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move not taken place. The reasonableness will be considered, taking into account the other circumstances of the move and the necessity to purchase essentials that cannot be transferred from the former home.

- 2.8.2 Any anticipated expense must be discussed with the Director of People and Development and agreed prior to incurring any expenditure that you intend to claim for. The total funds available for incidental expenses are limited to £2,000. Costs beyond this would have to be considered on a case by case basis and approved by the Chief Executive (SPA).

## **2.9 Temporary accommodation**

- 2.9.1 You may be eligible to claim up to £1,200 per month (including council tax) for a maximum period of 26 weeks from your agreed start date, to cover the cost of temporary accommodation.

## **2.10 Travel expenses**

- 2.10.1 You are eligible to claim the cost of one fortnightly economy return flight, train journey or mileage to visit your family, or vice versa, for a maximum period of 26 weeks from your agreed start date. Mileage will be paid in line with HMRC rates for business travel.
- 2.10.2 Additional costs will not be reimbursed where there is a change to travel arrangements that incur a charge, unless the change was requested by SPA/Police Scotland for business reasons.

## **2.11 Housing allowance**

- 2.11.1 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.

## **2.12 Recovery of expenses**

- 2.12.1 If you choose to leave your post, resign or retire within two years of your appointment or transfer you will be liable to repay the following:
- within one year - 75% of all costs
  - within two years - 50% of all costs

### **3 Manager**

#### **3.1 What you need to do:**

3.1.1 There are a number of stakeholders involved before, during and after the appointment or transfer of a Chief Officer. The following information provides details on the roles and responsibilities of those involved when a Chief Officer has to relocate.

#### **3.2 Chief Constable**

3.2.1 The Chief Constable will normally be involved in the Recruitment and Selection of Chief Officers for the ranks of Deputy Chief Constable (DCC) and Assistant Chief Constable (ACC).

3.2.2 Requests to appoint or transfer a Chief Officer have to be supported by the Chief Constable before approval can be sought from the Chief Executive (SPA).

3.2.3 The Chief Constable will consider any concerns regarding eligibility or entitlement of relocation expenses that are raised by Chief Officers.

#### **3.3 Chief Executive, Scottish Police Authority (SPA)**

3.3.1 The Chief Executive is ultimately responsible for considering and approving any requests for the transfer of a Chief Officer who has to relocate. The request must be considered within four weeks of being submitted.

3.3.2 The Chief Executive also has the responsibility to consider and approve certain categories of relocation expenses. The Chief Executive will also consider any requests for payment beyond the normal limits.

3.3.3 The Chief Executive will consider any concerns raised by a Chief Constable regarding eligibility or entitlement of relocation expenses.

3.3.4 The Chief Executive has the responsibility to consider and approve requests for financial assistance to cover all legal costs and fees in relation to a Chief Officer buying a second home i.e. where the former home is not being sold.

3.3.5 Where there is concern in relation to best value the Chief Executive must get approval from the SPA Board as to what financial assistance is considered reasonable.

3.3.6 The Chief Executive must provide an annual update of the total cost of financial assistance provided to Chief Officers and the level of alignment with this policy to the Succession Planning and Appointments Committee.

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This will also be supported by the requirement for a rolling log of Chief Officer relocation costs to the committee.

### **3.4 Director of People and Development**

- 3.4.1 When requested to do so, the Director of People and Development will draft a report for the Chief Executive (SPA) to outline the necessity to appoint or transfer a Chief Officer.
- 3.4.2 If approval is given to appoint or transfer, there will be a meeting set up with the Chief Officer to discuss the financial assistance available to relocate, if applicable. This would normally be at the recruitment and selection stage and prior to the appointment being accepted by the Chief Officer.
- 3.4.3 It is important that there is a clear understanding that requests for financial assistance, including incidental expenses, must be approved in advance of any expenditure. This will help monitor the overall spend for expenses that involve the use of public funds.
- 3.4.4 The broad terms of the financial assistance that have been agreed with the Chief Officer must be confirmed in writing, including any special circumstances that could have a significant bearing on the cost. Further discussions, clarity and approval may be required depending on the circumstances of the relocation. This will help prevent any misunderstandings or unrealistic expectations.
- 3.4.5 The Director of People and Development has the authority to consider and approve the following expenses:
- cost of removal;
  - cost of legal, estate agent and surveyor fees;
  - mortgage interest payments (up to 26 weeks);
  - incidental expenses up to the sum total of £2,000;
  - cost of temporary accommodation including council tax up to £1,200 per month (up to 26 weeks); and
  - travel (up to 26 weeks).
- 3.4.6 A request for an advance of salary can be made by a Chief Officer for SPA/Police Scotland to cover the cost of legal fees taxes etc. on the purchase of a new home. Approval for payment can be authorised subject to a formal estimate of costs and disbursements being received from the

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solicitor.

- 3.4.7 Where there is a request for expenses to be paid beyond the normal limits or for legal costs and fees to be reimbursed in relation to buying a second home, the Director of People and Development will draft a report for the Chief Executive (SPA) to outline details of the request and will also be responsible for advising the Chief Officer of whether the request has been approved or not.
- 3.4.8 The Director of People and Development is responsible for authorising payment for all expenses that have been agreed and for forwarding Expenses Form (007-008) together with receipts and invoices to Finance for payment.
- 3.4.9 All expenses must be claimed on Expenses Form (007-008) and signed by both the Chief Officer and Director of People and Development. The Director of People and Development is responsible for maintaining a file of all claims concerning the relocation of a Chief Officer, in line with the Data Protection Act 2018. The Summary of Relocation Expenses Form (007-008A) will be used to track cumulative costs and time limitations.
- 3.4.10 An annual update must be provided to the Chief Executive (SPA) of the total cost of financial assistance provided to Chief Officers who have relocated.

### **3.5 Finance**

- 3.5.1 Finance are responsible for processing all claims for expenses that have been approved and authorised by the Director of People and Development for payment. Claims will only be paid if the expenditure is supported by relevant receipts or invoices.
- 3.5.2 Finance might also advise the Director of People and Development on considerations of best value or for any other related queries.
- 3.5.3 On request, Finance will present details of all accounts and payments relating to Chief Officers relocation.

### **3.6 SPA Board**

- 3.6.1 The SPA Board will consider for approval, any exceptional claims for expenses that are submitted 18 months after the date of appointment.

### **3.7 Succession Planning and Appointments Committee**

- 3.7.1 The Succession Planning and Appointments Committee will be provided with an annual update of the total cost of financial assistance provided to

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Chief Officers from the Chief Executive (SPA).

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## **4 Resources**

### **Forms**

- Expenses Form (007-008)
- Summary of Relocation Expenses Form (007-008A)

### **Related Procedures**

- Allowances and Expenses (Officers)



Appendix A

Expenses Table

| Expense Type   | Details  | What you need to do   |
|--|--|---|
| Removal costs  | Full cost of removal. Lowest quote or what is considered best value for money.   | Obtain three quotes and forward on to Director of People and Development for consideration and approval.                              |
| Storage costs  | Subject to agreement - costs will be reimbursed for a limited period.  | Talk over requirement with Director of People and Development.  |
| Legal, estate agent and surveyor fees associated with purchase of home in Scotland | Full cost of legal, estate agent, stamp duty and surveyor fees.  | Obtain three quotes and forward on to Director of People and Development for consideration and approval.                              |
| Mortgage interest payment on former home where the former home has failed to sell  | Full value of interest for up to 26 weeks.   | Write to the Director of People and Development with details of the value and selling price.  |
| Council tax on former home   | Full cost of council tax for up to 26 weeks.   | Notify local authority so that payments can be re-assessed. Write to Director of People and Development with details of the payments. |
| Incidental expenses associated with move   | Up to the sum total of £2,000.   | Discuss any anticipated expenses with the Director of People and Development, prior to any expenditure.                               |
| Rent and council tax for temporary accommodation                                   | Up to £1,200 per month (including council tax) for a period of 26 weeks.   | Forward all relevant invoices and receipts on to the Director of People and Development for expenses to be approved and paid.         |
| Travel expenses associated with transfer   | The cost of return economy flights, train journeys or mileage to visit your family fortnightly, or vice versa, for a maximum period of 26 weeks. | Forward all relevant invoices and receipts onto the Director of People and Development for expenses to be approved and paid.          |

**Note:** All proposed expenditure must be discussed with Director of People and Development before incurring the cost.

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All reimbursement to be claimed on Expenses Form (007-008) and submitted as soon as possible (and within 18 months of transfer).

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