

# WILTSHIRE POLICE FORCE PROCEDURE



## Expenses, Allowances and Travel

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## **PROCEDURE OVERVIEW**

This document sets out the Wiltshire Police procedures for claiming expenses and allowances including travel.

This document reflects an agreement between Wiltshire Police and the Joint Branch Board of the Federation and Police Staff Unions.

## **RELATED POLICIES, PROCEDURES and OTHER DOCUMENTS**

[Police Staff Council Handbook](#)

[Display Screen Equipment Procedure](#)

Form 1125: [Flight Booking Request Form](#)

Form 1122: [Train Ticket Request Form](#)

Form 212: [Mileage claims](#)

Form 214NT: [Expenses \(with receipts\)](#)

Form 214T: [Expenses \(without receipts\)](#)

## **AUTHORISED PROFESSIONAL PRACTICE**

There are no associated APP areas at present.

## **DATA PROTECTION**

Any information relating to an identified or identifiable living individual recorded as a consequence of this procedure will be processed in accordance with the Data Protection Act 2018, General Data Protection Regulations and the [Force Data Protection Policy](#).

## **FREEDOM OF INFORMATION ACT 2000**

This document has been assessed as suitable for public release.

## **MONITORING and REVIEW**

This procedure is owned by the Head of Finance who will ensure an annual review of this procedure is undertaken.

## **WHO TO CONTACT ABOUT THIS PROCEDURE**

The Head of Finance is responsible for this procedure and all queries relating to this procedure or should be directed to the Head of Finance.

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## 1. TAXABLE AND NON-TAXABLE TRAVEL (USING PRIVATE VEHICLES FOR BUSINESS PURPOSES)

1.1 The following should be considered before making a business journey:

- Is the journey absolutely necessary or can it be avoided by using telephone or video conferencing facilities?
- If the journey could be reasonable carried out by public transport?
- Is there a pool car available?
- Should I use a hire car?

All request for using public transport must be submitted through the [BuyingCo-ordinators@wiltshire.pnn.police.uk](mailto:BuyingCo-ordinators@wiltshire.pnn.police.uk) using either [Train Ticket Request Form](#) or [Flight Booking request](#) found in Firstpoint in the Finance Folder.

### Use of Pool/Fleet Cars

All requests to travel by car should be submitted to The Fleet Department giving as much notice as possible to [PoolVehicle@wiltshire.pnn.police.uk](mailto:PoolVehicle@wiltshire.pnn.police.uk) who will advise and book the most appropriate and cost effective travel method for you.

It should be noted that:

- Staff that use a Pool/hire/operational vehicles are required to have a Force Driving Permit
- Please refer to the '[Driving and Use of Police Vehicles Procedure](#)' with regards to authorisation to keep a Pool/Fleet vehicle at an individual's home address.
- There can be no personal use of a fleet vehicles.

If a pool car is not available (not available from the nearest site to your home address) employees should consider hiring a car via The Fleet Department [PoolVehicle@wiltshire.pnn.police.uk](mailto:PoolVehicle@wiltshire.pnn.police.uk).

All Hire Cars will be booked through Fleet Department using the corporate minimum specification for your requirements. Employees are only insured during the terms of the hire agreement. All changes to periods of hire should be notified through The Fleet Department not directly with the hire company.

### Congestion / Car Parking Charges

Pool cars are taxed by the Force and will therefore not incur a congestion charges, however hire cars will incur a congestion charge. If you are aware that a congestion charge will apply please contact the [BuyingCo-ordinators@wiltshire.pnn.police.uk](mailto:BuyingCo-ordinators@wiltshire.pnn.police.uk) who will arrange payment in advance.

Car Parking tickets for all pool and hire vehicles should be paid and claimed back by the employee.

- For essential journeys, where public transport is not appropriate and there is no pool car/hire car available, employees may use their own vehicle and claim the appropriate mileage rate.

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\*Staff who use their own vehicles for business mileage must ensure that their vehicle is correctly taxed, fully comprehensively insured with the appropriate business use cover, hold a current MOT certificate (if required).

The Force does not provide breakdown cover for private vehicles used for business use.

- Where an individual wishes to use their own car despite availability of a pool car or public transport this will need permission from a line manager. Should permission be granted the Force mileage rate will be payable.
- Where your own vehicle is used and passengers are carried the passenger mileage rate can be claimed for each additional passenger.
- Individuals may claim taxi fares if this is the most cost effective and practical way for you to travel on your business journey. However, they will need to provide a receipt in order to be reimbursed.
- Individuals who are in receipt of contractual car allowances or essential car user allowances should normally travel to railway stations, airports or ports in their own car whenever the charge to park the car at these locations for onward travel is less than the cost of a taxi.
- Line managers will be expected to challenge claims which do not have a reason for journey included.

## **1.2 Travel between business premises**

1.2.1 Mileages are based on the shortest distance and the reason for any additional mileage claimed must be approved by the line manager. Mileage should be checked using AA Route Finder.

1.2.2 The mileage between police premises and police premises may be claimed as non-taxable.

## **1.3 Travel from home to permanent work place**

1.3.1 Under normal circumstances, home to duty (permanent work place) is not claimable.

1.3.2 The following are exceptions to that rule and are taxable:

- Relocation (Police Staff excess mileage)
- Recalls to duty (permanent work place)

## **1.4 Travel from home to temporary place of duty**

1.4.1 Individuals travelling from their home to a temporary place of duty (those not formally transferred but who, for example, are attending meetings or training courses, etc.), can claim only the additional mileage they have incurred over and above the miles usually travelled to their permanent work place. This will also apply to the journey home from a temporary place of duty. Travel from home to a temporary place of duty is non-taxable.

1.4.2 Individuals who travel from their home to a temporary location, collecting colleagues from their homes on the way, the total mileage incurred, less the mileage from home to permanent work place and return, should be claimed, and is non-taxable.

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- 1.4.3 If an individual is recalled from home to a temporary work place and returns home, this mileage is all non-taxable.
- 1.4.4 If a police officer works a planned or unplanned split duty, travelling from their home to a temporary work place, then it is non-taxable. Please note, only the additional journey is claimable; one return journey would be the responsibility of the claimant.

## **1.5 Temporary relocation/transfer travel**

- 1.5.1. Individuals who travel from home to the relocated workplace must claim the excess mileage over and above the miles usually travelled to their normal place of duty. This is taxable if it exceeds 24 months. If the relocation is temporary (under 24 months), then it is non-taxable, providing the claimant returns to their permanent work place at the end of the period. If the temporary relocation should exceed 24 months, the mileage becomes taxable from the point that the individual is made aware of the extension and the claim form ([Form 212](#)) should be endorsed to that effect. Failure to do so could incur a back payment from the start date of the transfer.
- 1.5.2 Individuals who are seconded on a temporary basis, can claim non-taxable mileage as long as the secondment is no more than 24 months. However, as soon as the individual is aware of an extension, it is at that point the mileage becomes taxable.

## **1.6 Travel to work on a rest day**

- 1.6.1 If a police officer works or is ordered to work on their rest day (providing that rest day is not re-arranged) all the mileage will be claimable. It will be taxable if they travel to their permanent work place and non-taxable if they travel to a temporary work place.
- 1.6.2 If an individual voluntarily works on their rest day, even if it is not re-arranged, they are not entitled to claim.
- 1.6.3. Also in relation to police staff, there will be occasions when rest days are cancelled at short notice (less than 5 days). In those circumstances, the total mileage would be claimable regardless of the reallocated rest days. Mileage would be taxable if attending at the permanent work place and non-taxable if attending at a temporary work place.

## **1.7 Motor Vehicle Allowances**

- 1.7.1 All mileage claims for day-to-day, planned journeys, beyond normal trip to and from work must be made at the Force rate (0.45p per mile)
- 1.7.2 Home to normal office mileage must not form part of any claim.
- 1.7.3 Where your own vehicle is used and passengers are carried the passenger mileage rate can be claimed for each additional passenger.

## **2. PROVISION OF PRESCRIPTION SPECTACLES AND CONTACT LENSES FOR DISPLAY SCREEN EQUIPMENT (DSE) USE AND PRESCRIPTION SAFETY SPECTACLES**

### **2.1 Prescription Safety Spectacles Scheme**

- 2.1.1 Any serving regular police officer, police staff whose duties bring them into contact with members of the public in a possible risk situation (which includes Special Constables) and certain high work-risk police staff, with the Head of Health and Safety's approval are eligible to claim prescription safety spectacles. A list of eligible staff can be found at [Appendix A](#).

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- 2.1.2 If you do not fall into any of these categories, then a written request should be submitted to the Head of Health and Safety, putting forward a case as to why you should receive this benefit.
  - 2.1.3 No reimbursement will be made to individuals who choose to buy their own spectacles.
  - 2.1.4 For details regarding the process for obtaining safety spectacles please see [DSE Procedure](#) found on Firstpoint.

## **2.2 Contact Lenses**

- 2.2.1 Firearms Officers are eligible for the Contact Lens Scheme, as they are not allowed to wear spectacles when using a firearm. This decision has been approved by the Force Medical Officer. Firearms Officers will be able to claim the full cost of their contact lenses, and may claim on a monthly basis especially where they wear disposable lenses that are purchased on a monthly basis.
- 2.2.2 Contact lenses may be an option for other employees; a detailed list of those staff eligible to be considered for the scheme is contained at [Appendix A](#) (Prescription Safety Spectacles Scheme – Eligibility for the Scheme), and must have been approved by the Force Medical Officer in advance. Contact lenses will only be supplied on the strict understanding that they have been prescribed by the optician for wear on duty instead of spectacles.
- 2.2.3 For details regarding the process for obtaining contact lenses please [DSE Procedure](#).

## **2.3 Prescription Spectacles for Display Screen Equipment (DSE)**

- 2.3.1 Please refer to Section 8 of the [DSE Procedure](#).
- 2.3.2 Individuals whose roles necessitate a substantial part of their day operating a DSE and who cannot fulfil their role without using the above equipment are eligible to apply for the scheme.
- 2.3.3 For details regarding the process for obtaining DSE spectacles please see: <http://firstpoint/deptinfo/finance/fin/Pages/Spectacles.aspx>

## **3. OVERNIGHT AND HARDSHIP ALLOWANCE – Police Officers**

- 3.1 These allowances are given in Regulation 34, Police Regulations 2003, Annex U and came into being in Determinations on 1st March 2015.

### **3.2 AWAY FROM HOME OVERNIGHT ALLOWANCE- £50 per night**

- 3.2.1 Police officers in the rank of Constable, Sergeant, Inspector shall be paid an allowance of £50, in respect of every night on which the officer is 'held in reserve'.
- 3.2.2 Subject to 3.2.3 below being 'held in reserve' means an officer is serving away from their normal place of duty (whether because the officer has been provided for the assistance of another police force under section 24 of the Police Act 1996 or otherwise) and is required to stay in a particular, specified place overnight rather than being allowed to return home by reason of the need to be ready for immediate deployment.
- 3.2.3 An officer is not 'held in reserve' if they are serving away from their normal place of duty, only by reason of being on a training course or carrying out routine enquiries. Routine enquires means activity which forms part of the officer's role or normal duties

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where due to the nature of that role or duty, or due to the distance from the home station, the officer is unable to return home. It is for the Chief Officer to determine an officer's role or normal duties, including whether there is an expectation within that role or those duties that the officer is to travel or to work away from home.

### **3.3 HARSHIP ALLOWANCE - £30 per night**

- 3.3.1 This additional allowance is only payable to officers who are entitled to the 'Away From Home Overnight Allowance' and where proper accommodation has not been provided. 'Proper accommodation' is a single-occupancy room with en-suite bathroom.
- 3.3.2 All claims for the above must be submitted on an expenses form ([Form 214nt](#)) to your line manager (who must verify you are eligible to receive the allowance/s in accordance with the above). Verified forms must then be sent to The Finance Dept. HQ who will approve where appropriate. No guarantee can be made as to when payment will be received. Please note that once further clarification is received from the Home Office in relation to what constitutes 'routine enquiries', claims not paid to date will be reviewed.

## **4. OVERNIGHT ALLOWANCE FOR POLICE STAFF**

- 4.1 An individual shall be paid an allowance of £50, to be known as the 'Away from Home Overnight Allowance', in respect of every night they are away from their normal place of work and required to stay away overnight rather than being able to return home.
- 4.2 An individual will not receive the overnight allowance if they are on a training course, attending a meeting or conference, or carrying out any activity that forms part of their role or normal work.
- 4.3.1 This allowance shall only be paid if agreed in advance of the overnight absence.

## **5. ESSENTIAL USER ALLOWANCE**

- 5.1 Those in receipt of an Essential User Allowance will be entitled to claim agreed Police Negotiating Board (PNB) mileage rates (police officer) or Police Staff Council Handbook mileage rates (police staff) for business miles.
- 5.2 Essential User Allowance is at the discretion of the Chief Constable.
- 5.3 All other agreed business mileage will be paid at Force rate (45p per mile as at September 2017).

## **6. FOOD AND ACCOMMODATION EXPENSES**

- 6.1 Individuals at work in normal circumstances will ordinarily be responsible for the provision of refreshment during their normal period of duty whilst at their normal place of duty.
- 6.2 Individuals are not expected to be out of pocket as a result of carrying out work, but neither should they be better off as a result of such a claim. To be entitled to claim the claimant must have been prevented from taking their meal/refreshments in the usual way, or have been retained on duty beyond their normal tour of duty or have incurred additional cost.

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6.3 Individuals will be reimbursed for any food/accommodation expenditure incurred in the course of duty provided it is:

6.3.1 Necessary;

6.3.2 reasonable;

6.3.3 Additional to what the employee would otherwise have incurred;

**And**

6.3.4 backed-up by a receipt

6.4 Maximum claim is £30 in a 24-hour period, a maximum £15.00 per meal. If it is felt that the £15 was not enough to pay for an evening meal e.g. for hotels in London then an additional report should be attached to the claim form asking for consideration for the higher amount to be paid.

Police staff and police officers may claim a maximum of one alcoholic beverage with their meal within the expenditure limit.

6.5 Claims will be supported by valid receipts for food and must be authorised by the line manager. Claims should be made on a 214nt form and submitted to the Finance Department for payment. Deadline for payment is the 4<sup>th</sup> of the month. Employees should submit claim within 6 months of incurring the additional expenditure.

6.6 Line managers will be expected to check the reasons and amounts for claims, and challenge any which they do not consider to be reasonable.

6.7 **Incidental overnight expenses / Residential Course Allowance/Out of pocket Expenses for residential training, seminars & conferences.**

Employees staying away from home overnight on business often incur additional expenses. Examples include newspapers, laundry and home phone calls and can be claimed as an allowance as below:

Per night	£4.43
4 nights	£17.72
5 nights (incl. preceding Sunday).	£22.15

6.7 The booking of overnight accommodation is available through the Finance Department. **Please contact The Finance Department for all accommodation booking and requests.**

6.8 **Staying with Friends & Relatives**

Where a member of staff is required to stay away from home overnight, an amount of £25 maybe claimed where a member of staff chooses to stay with friends/relatives rather than have the accommodation booked by the Force. The payment will be subject to tax and NI.

The amount is not claimable if accommodation is included in the cost if any training, conference or seminar. No other subsistence or accommodation costs/ allowances maybe claimed.

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## 7. PAYMENT FOR OVERSEAS TRAVEL

- 7.1 Overseas allowances/costs are given in line with HMRC recommendations, see link: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/359797/2014\\_Worldwide\\_subsistence\\_rates.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/359797/2014_Worldwide_subsistence_rates.pdf).

It will be necessary to provide receipts for all subsistence expenditure if a receipt cannot be obtained then a written report should be submitted of how the money was spent.

Please contact the Finance Department for clarification and bookings.

## 8. ALLOWANCES AND EXPENSES SPECIAL CONSTABULARY

- 8.1 Special constables are entitled to claim a number of allowances and expenses as detailed in Home Office guidance issued in April 2014. These allowances were approved under Regulation 4 (2) (b) and 3 of the Special Constables Regulations 1965.
- 8.2 Guidance for payment of allowances and expenses for special constables can be found on the [special constabulary intranet page](#).

## 9. CHIEF CONSTABLE'S EXPENSES

- 9.1 Chief Constable expense claims are reviewed and approved on a monthly basis by the Office of the Police and Crime Commissioner's Chief Finance Officer.

All fully completed claim forms must be received in the Finance Department by the 4<sup>th</sup> of the month. All claim forms are available on First Point.

It should be noted that all claims older than 6 months will only be considered for payment if exceptional circumstances prohibited their prompt submission.

***Staff should be reminded that all claims should be submitted with honesty & integrity and in line with the Forces Values & Behaviours. Clear breaches of Force procedure will be reported.***

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## APPENDIX A

### Prescription Safety Spectacles Scheme – list of eligible staff

All police officers

Police staff:

- Detention Officers
- Police Community Support Officers
- Facilities Assistants
- Armourer
- Special Property Staff (only in special circumstances and these should be referred to The Head Of Health & Safety)
- Escort Officers
- Vehicle Technicians (These will be issued with safety spectacles which include side shields, giving lateral protection of the eye.) Approval should be obtained from the Head of Health and Safety
- Forensic Staff (CSI)