

OFFICE OF THE POLICE & CRIME COMMISSIONER FOR GWENT ALLOWANCES AND EXPENSES POLICY & PROCEDURE

1. Introduction

- 1.1 This Allowance and Expenses Policy/Procedure applies to two categories of personnel:
- a) Staff of the Office of the Police and Crime Commissioner (OPCC); and
 - b) External Members and Volunteers reimbursed by the OPCC:
 - i. Members of the Joint Audit Committee;
 - ii. Independent Misconduct Panel Members;
 - iii. Independent Custody Visitors;
 - iv. Animal Welfare Volunteers; and
 - v. Other external volunteers.
- 1.2 The detailed schemes for each category are provided below.
- 1.3 The Police and Crime Commissioner (Commissioner) and Deputy Police and Crime Commissioner are subject to a separate policy and procedure.

2. Policy and Procedure - Staff of the OPCC

2.1 Basis

- 2.1.1 This policy/procedure draws together the specific requirements of Financial Regulations, Financial Procedure for expenses and individual contracts of employment. It is also consistent with the Police Staff Council (PSC) Handbook.

2.2 Principles

- 2.2.1 The reimbursement of allowances and expenses will be based upon the following overarching principles:
- a) Only claims for travel and subsistence relating to expenses incurred in performing the functions of your role will be paid;
 - b) Only actual expenditure incurred will be reclaimed;
 - c) The costs of travelling to and from your 'permanent working base' will not be paid;

- d) There will always be due regard to whether a journey is necessary and the most practical, cost effective and sustainable way to travel has been selected – for example car sharing or the use of pool cars.
- e) In relation to hotel stays, there will always be due regard to whether an overnight stay is necessary and, if so, the most cost effective accommodation has been selected;
- f) All allowance and expense claims must be supported by an itemised VAT receipt;
- g) Reimbursement for all allowance and expense claims must be submitted within the timescales specified by this policy/procedure;
- h) Amounts reimbursed must normally be paid with salaries, and only in exceptional circumstances should they be reimbursed in cash;
- i) Allowances and expenses cannot be claimed for :
 - i. Alcoholic drinks;
 - ii. Newspapers;
 - iii. Laundry;
 - iv. Journeys made relating to the business of a political party;
 - v. Journeys made for the purposes of electioneering; and
 - vi. Journeys for which funding is available from another source.

2.3 Authorised Allowances and Expenses

2.3.1 Pool and Hire Cars

- a) For journeys both inside and outside the Force area, you are personally responsible for ensuring that the method of travel used is the most cost effective one, in terms of time and expense;
- b) If you are not travelling by public transport, you should use the OPCC pool car (1 GAX) or if unavailable, a Force pool car or if merited, a hire car, wherever possible. The cost of a hire car should be minimised and the engine capacity of a hire car should not exceed 2000cc, unless exceptional circumstances are authorised by your line manager. The ability to take a pool car home (OPCC or Force) must first be agreed by the Chief Finance Officer;
- c) Where it will save mileage and travel time, hire cars can be delivered to and collected from a person's home address;

- d) If public transport, a pool car or hire car is inappropriate, staff should seek approval from the Chief Executive or Chief Finance Officer for the use of a privately owned vehicle. If approved, expenses at the appropriate rate will be paid (See 2.3.2 below); and
- e) If, for personal convenience, you do not use the most cost-effective and practical mode of transport, you may only claim an amount not exceeding that of the most cost effective and practical alternative.

2.3.2 Private Transport – Cars, Motorcycles and Bicycle

- a) Claims can be made for the use of private cars, motorcycles, and bicycles for allowable journeys where there is a specific need, it is cost effective and/or it is the most practical option;
- b) The cost of using private transport will be reimbursed in accordance with the following published PSC rates which are updated annually :

http://intranet/stage/finance_admin/finance/formrates/Rates.asp

- c) No additional reimbursement will be made if passengers are carried on an allowable journey in a private car;
- d) Costs for parking charges, congestion zone charges and road tolls, necessarily incurred in the undertaking of an allowable journey, will be reimbursed. A receipt/ticket will be required when making a claim;
- e) The cost of penalties, fines, traffic offences or additional charges for late payment, will not be paid; and
- f) You must ensure that your vehicle is covered by insurance for use:
 - i. By the driver;
 - ii. For the carrying of passengers; and
 - iii. For business purposes.

For the vehicle used, you must have a valid MoT certificate if your car is more than three years old.

2.3.3 Rail Travel

- a) Whenever possible rail travel should be booked in advance, if this is the most cost effective option;
- b) Tickets will be booked through the Business and Finance Officer, wherever practicable;

- c) Rail tickets will be Standard/Economy Class, assuming this is the most cost effective option. Tickets can be purchased for any class but only the cost of Standard/Economy travel will be paid or reimbursed;
- d) When tickets are not booked by the OPCC Secretariat, the actual amount spent can be claimed but will be limited to the rate of a Standard/Economy Class ticket at the time of booking;
- e) Railcard or season tickets costs can be claimed if they allow savings on the future purchase of rail tickets and therefore it is the cost effective option. Tickets will be Standard/Economy Class; and
- f) A receipt will be required when submitting a claim for rail travel.

2.3.4 Taxi Travel

- a) Local taxi travel, where practicable, should be booked by the Business and Finance Officer;
- b) A taxi can be booked and the cost reimbursed, for allowable journeys, when a taxi journey is necessary because:
 - i. No other reasonable method of transport is feasible for all or part of the journey, e.g. Tube strike;
 - ii. Alternative methods of transport are impracticable due to pregnancy, disability illness or injury; or
 - iii. Where there are multiple passengers sharing a taxi, which makes this the most cost effective method of travel over the purchase of separate tickets per passenger for other means of transport.

2.3.5 Air Travel

- a) Air travel is allowable within Great Britain, where it demonstrates the most cost-effective and practical mode of transport;
- b) Air Travel will be Standard/Economy Class and will be booked by the Business and Finance Officer. It is important for the traveller to check well in advance that all of the necessary arrangements are in place including the arranging of insurance; and
- c) The person travelling is responsible for ensuring they leave adequate time to check-in for flights and, unless there are exceptional circumstances, they will be liable for the cost of any other further ticket that needs to be purchased or costs incurred.

2.3.6 Ferry Travel

- a) Ferry Travel will be Standard/Economy Class and will be booked by the Business and Finance Officer. It is important for the traveller to check well in advance that all of the necessary arrangements are in place including the arranging of insurance; and
- b) The person travelling is responsible for ensuring they leave adequate time to check-in for sailings and, unless there are exceptional circumstances, they will be liable for the cost of any other further ticket that needs to be purchased or costs incurred.

2.3.7 Hotel Stays

- a) The cost of hotel accommodation will be paid or reimbursed for allowable journeys where it is unreasonable to expect the member of staff to return home for the night. The choice of hotel accommodation should take into account the best use of public funds and value for money;
- b) Hotels will be booked by the Business and Finance Officer utilising procurement accommodation discounts (e.g. Local Government Rate), when available;
- c) The staff member staying at the hotel is responsible for obtaining a VAT receipt upon checkout, which is to be provided to the Business and Finance Officer upon return to the office;
- d) The cost of hotels will be reimbursed in accordance with the following published rates which are updated annually:

http://intranet/stage/finance_admin/finance/formsrates/Rates.asp
- e) Where breakfast is not included in the cost of the hotel room, the rate published above for breakfast can be claimed;
- f) Where a hotel stay is necessary, in addition to bed and breakfast, the cost of purchasing food and non-alcoholic drinks can be claimed in line with rates published above; and
- g) If hotel stays exceed the maximum amount stated in 2.3.7 d) above, then written consent must be obtained from the Chief Executive or Chief Finance Officer prior to booking, setting out the justification for the extra expense.

2.3.8 Subsistence

- a) Where staff, during their standard working day, are necessarily prevented from taking their usual meal arrangements, they will be reimbursed the difference between the cost of the meal taken and that of their usual meal arrangements;

- b) Staff will only be reimbursed for expenditure incurred if that expenditure was necessary, i.e. that there was a real/genuine need for the expenditure and it was reasonable;
- c) Claims must be supported with receipts (only in exceptional circumstances, agreed by the line manager, will claims without a receipt be authorised) and the claim must be certified for payment by the line manager;
- d) The key part of this policy/procedure is that the reimbursement of expenses is 'reasonable and necessary'. Local management discretion will need to be exercised when assessing individual claims against these criteria. Issues taken into account should include:
 - i. The facilities available at the time of day and location; and
 - ii. The cost of the facilities available and whether there were any other alternatives.
- h) The cost of subsistence will be reimbursed in accordance with the following published rates which are updated annually:

http://intranet/stage/finance_admin/finance/formsrates/Rates.asp
- i) The above rates represent the cost of meals before the deduction that must be made in respect of the meal/refreshment normally taken. In addition, the amounts detailed above are not entitlements against which claims can be made, but are the maximums that can be reclaimed.

2.3.9 Foreign Travel (Outside of the United Kingdom)

- a) The same principles and specific rules for travel and subsistence within the UK apply outside the UK; and
- b) In addition however, specific guidelines for the daily amount of expenses which could be advanced for visits to specific countries are available from the Finance Department.

2.3.10 Professional Fees and Subscriptions

- a) In order to secure the most suitable candidates to work for the OPCC, fees and subscriptions for membership of professional bodies which are a requirement of the role will be reimbursed. For clarity, the requirement to be a member of the professional body must be explicitly stated in the individual's job description;
- b) The roles and associated professional bodies are identified below:

Chief Executive	The Law Society (Solicitors Regulation Authority)
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Chief Finance Officer Association of Chartered Certified Accountants

Payment of these subscriptions may be through either the expenses or purchasing card routes.

- c) Furthermore, the OPCC also subscribe corporately to associations/societies to facilitate the effective workings of the OPCC in support of the PCC. The relevant associations/societies and the respective OPCC members of staff are identified below:

Association of Police and Crime Commissioners Chief Executives (APACE)	Chief Executive (Full Membership); Head of Performance, Planning & Partnerships (Associate Membership); and Head of Corporate Governance (Associate Membership)
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Police and Crime Commissioners Treasurers Society (PACCTS)	Chief Finance Officer (Full Membership)
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Payment of these subscriptions may be through either the purchasing card or invoice (accounts payable) routes.

2.3.11 Relocation Mileage

- a) Staff of the OPCC who incur additional travelling expenditure as the result of a permanent change in work location (determined by the Commissioner), but who are not required to move home, shall be paid an allowance equal to the difference between the cost of travelling from his/her home to the new place of work and from home to the old place of work;
- b) The allowance should be paid for a maximum of two years and be based on the following published Public Transport Rate which is updated annually:

http://intranet/stage/finance_admin/finance/formsrates/Rates.asp

- c) The period may be extended if the Commissioner decides that there are exceptional circumstances warranting payments for a longer period. Similarly, where the Commissioner determines a further change in work location before the end of agreed protected period of the original move, the allowance may be reviewed and, where appropriate, adjusted in the light of any change in additional travelling expenditure;
- d) Similarly, where the employee voluntarily moves home before the end of two years to a location nearer to the new place of work, the allowance will be reviewed and, where appropriate, adjusted. The principle to be followed is that employees should be reimbursed for additional travelling expenditure actually incurred;

- e) Problems arising from significantly different journey times to the new place of work, as compared to the old place of work, will be considered sympathetically, wherever possible through flexibility of working practices; and
- f) No allowance will be payable under this scheme in cases where there are locally agreed separate provisions related to employees who, because of reorganisation, are required to move their homes.

2.3.12 Miscellaneous Expenses, Allowances and Entitlements

- a) There may be occasions when it is necessary to purchase miscellaneous goods (i.e. tea, coffee and biscuits for a meeting). These costs can be reimbursed with the prior agreement of the Chief Executive or Chief Finance Officer up to a maximum of £15.00 and ideally should be paid for using a purchasing card;
- b) Receipts will be required to claim for miscellaneous goods; and
- c) Furthermore, certain staff may attract allowances by virtue of additional responsibilities, e.g. first aid allowance, honouraria or acting up allowances. These types of allowance and entitlement are subject to their own individual specific procedures and governance framework.

2.3.13 Exceptional Expenses

- a) This relates to expenses that do not fall within any other category and that are reasonably incurred in carrying out Commissioner business; and
- b) Any such expenditure will need to be approved by the Chief Executive or Chief Finance Officer and receipts will be required, as necessary, to claim this back.

2.3.14 Time allowances

- a) In relation to time allowances (i.e. working hours), staff of the OPCC are primarily governed by:
 - i. Individual Contracts of Employment;
 - ii. PSC Handbook; and
 - iii. Flexible Working Hours Scheme (staff below PO grade).
- b) In addition to the above documents, it is recognised that staff above Principal Officer (PO) grade have no mechanism to recoup excess hours accrued in the performance of their duties (both during the working week and on weekends). In order to avoid 'artificially' constraining working time, (to recoup hours or minimise the accumulation of hours, as opposed to

working the hours required to properly meet the requirements of the OPCC), a maximum of 4 TOIL (Time Off in Lieu) days will be allowed per financial year for staff of PO grade and above.

- c) In assessing the granting of TOIL days, the Chief Executive will consider whether:
 - i. The accumulation of excess hours was organisationally necessary in the first instance; and
 - ii. The actual number of excess hours accrued in total, merit the award of a TOIL day.
- d) TOIL days will be subject to the same rigour and recording/approval as annual leave days.

2.4 Submission and Approval

2.4.1 With the exception of mileage allowances, travel and accommodation must be booked by the Business and Finance Officer (or their line manager in their absence) via Option a) below, unless there are exceptional circumstances, meaning that Options b) and c) below are the most appropriate route.

2.4.2 Allowances and Expenses can be incurred, or paid for in one of three ways

- a) The Business and Finance Officer may pay the expense via the OPCC staff member's purchasing card;
- b) The OPCC staff member may pay the expense via their own purchasing card without routing through the Business and Finance Officer, or
- c) OPCC staff may personally pay the expense and be subsequently reimbursed.

2.4.3 Pay expense via purchasing card

- a) The overarching financial procedure regarding purchasing cards can be found at the following link:

http://intranet/finance_admin/finance/purchasingcards/

- b) Purchasing cards should be kept safe and secure at all times, ideally kept in the OPCC safe when not required. If this proves impractical, then details of each card must be kept in the OPCC safe, in order to facilitate the efficient booking of travel and accommodation by the Business and Finance Officer. All itemised VAT receipts must be retained by the respective card holder and submitted to the Business and Finance Officer by month-end to consolidate and reconcile accordingly. A 'Transaction Log' of all credit card expenditure will be created at the end of each month

and submitted to the Finance Department along with all associated receipts. Copies of this paperwork will be retained within the OPCC; and

- c) Any expenditure outside of normal procedures should be approved by the Chief Executive or Chief Finance Officer prior to purchase. Where possible, approval must be sought in advance of expenditure.

2.4.4 Pay Expense Personally

- a) OPCC staff must ensure that they retain all itemised VAT receipts for any transactions made and where necessary (Chief Executive and Chief Finance Officer) submit them to their Personal Assistant to process; and
- b) Expenses must be submitted within 3 months of them being incurred via the Force's 'e-Claims' system. This will be undertaken by the individual concerned, except in the case of the Chief Executive and Chief Finance Officer, whereby their PA will administer this on their behalf. Claims older than 3 months can only be submitted via a 'hard copy' expenses form which must be countersigned by the OPCC Chief Finance Officer before submission to the Finance Department.

2.5 Publication of Allowances and Expenses

- 2.5.1 There is a requirement under the Publication Scheme to the Freedom of Information Act 2000, for details of the OPCC's senior employees' allowances and expenses to be published, by categories. For clarity, senior employees relates to the Chief Executive and Chief Finance Officer. Furthermore, the total amount of expenses incurred by the Chief Executive and Chief Finance Officer are reported in the annual Statement of Accounts.

3. External Members and Volunteers reimbursed by the OPCC

3.1 Basis

- a) External Members and Volunteers reimbursed by the OPCC include:
 - i. Members of the Joint Audit Committee;
 - ii. Independent Misconduct Panel Members;
 - iii. Independent Custody Visitors;
 - iv. Animal Welfare Volunteers; and
 - v. Other external volunteers.
- b) Remuneration, where applicable, will be paid at the fee rate set by the Home Office for Police Appeals Tribunal Members. In relation to the

reimbursement of other expenses, the Her Majesty's Revenue and Customs (HMRC) approved rate at the time will be used.

3.2 Principles

3.2.1 The reimbursement of allowances and expenses will be based upon the following principles:

- a) Only claims for travel and subsistence relating to expenses incurred in performing the functions of the role will be paid;
- b) There will always be due regard to whether a journey is necessary and the most practical, cost effective and sustainable way to travel has been selected – for example car sharing;
- c) In relation to hotel stays, there will always be due regard to whether an overnight stay is necessary and, if so, the most cost effective accommodation has been selected;
- d) All allowance (excluding remuneration) and expense claims must be supported by itemised VAT receipts;
- e) Reimbursement for all allowance and expense claims must be submitted within the timescales specified by this policy/procedure;
- f) Amounts reimbursed will either be paid by BACS through the payroll system (Independent Custody Visitors) or through cheque payments (Members of the Joint Audit Committee, Independent Misconduct Panel Members, Independent Custody Visitors and Animal Welfare Volunteers); and
- g) In exceptional circumstances, other external volunteers may be offered a gift voucher in recognition of their contribution. These awards will be administered within HMRC requirements.

3.3 Authorised Allowances and Expenses

3.3.1 Remuneration Rate

- a) Remuneration is only applicable to Members of the Joint Audit Committee and the Independent Misconduct Panel.
- b) The 2013/14 amounts (unchanged since April 2007) are:
 - i. Full day i.e. sittings of more than 4 hours (excluding meal breaks but including preparation) £211.50; and
 - ii. Half day i.e. sittings of 4 hours or less (excluding meal breaks but including preparation) £104.50.

3.3.2 Private Transport – Cars, Motorcycles and Bicycle

- a) Claims can be made for the use of private cars, motorcycles, and bicycles for allowable journeys where there is a specific need, it is cost effective and/or it is the most practical option;
- b) The cost of using private transport will be reimbursed at the relevant HMRC rate (the 2013/14 car mileage rate is 45p per mile up to 10,000 miles);
- c) No additional reimbursement will be made if passengers are carried on an allowable journey in a private car;
- d) Costs for parking charges, congestion zone charges and road tolls, necessarily incurred in the undertaking of an allowable journey, will be reimbursed. A receipt/ticket will be required when making a claim;
- e) The cost of penalties, fines, traffic offences or additional charges for late payment, will not be paid;
- f) You must ensure that your vehicle is covered by insurance for use:
 - i. By the driver;
 - ii. For the carrying of passengers; and
 - iii. For business purposes.

For the vehicle used, you must have a valid MoT certificate if your car is more than three years old.

3.3.3 Rail Travel

- a) Whenever possible rail travel should be booked in advance, if this is the most cost effective option;
- b) Tickets may be booked through the Business and Finance Officer, if practicable;
- c) Rail tickets will be Standard/Economy Class, assuming this is the most cost effective option. Tickets can be purchased for any class but only the cost of Standard/Economy travel will be paid or reimbursed;
- d) When tickets are not booked by the Business and Finance Officer, the actual amount spent can be claimed but will be limited to the rate of a Standard/Economy Class ticket at the time of booking;
- e) Railcard or season tickets costs can be claimed if they allow savings on the future purchase of rail tickets and therefore it is the cost effective option. Tickets will be Standard/Economy Class;

- f) Tickets of any class can be purchased but only the cost of Standard/Economy Class travel can be claimed and will be reimbursed; and
- g) A receipt will be required when submitting a claim for rail travel.

3.3.4 Taxi Travel

- a) Local taxi travel, where practicable, should be booked by the Business and Finance Officer;
- b) A taxi can be booked and the cost reimbursed, for allowable journeys, when a taxi journey is necessary because:
 - i. No other reasonable method of transport is feasible for all or part of the journey, e.g. Tube strike;
 - ii. Alternative methods of transport are impracticable due to pregnancy, disability illness or injury; or
 - iii. Where there are multiple passengers sharing a taxi, which makes this the most cost effective method of travel over the purchase of separate tickets per passenger for other means of transport.

3.3.5 Air Travel

- a) Air travel is allowable within Great Britain, where it demonstrates the most cost-effective and practical mode of transport;
- b) Air Travel will be Standard/Economy Class and will be booked by the Business and Finance Officer. It is important for the traveller to check well in advance that all of the necessary arrangements are in place including the arranging of insurance;
- c) The person travelling is responsible for ensuring they leave adequate time to check-in for flights and, unless there are exceptional circumstances, they will be liable for the cost of any other further ticket that needs to be purchased or costs incurred.

3.3.6 Ferry Travel

- a) Ferry Travel will be Standard/Economy Class and will be booked by the Business and Finance Officer. It is important for the traveller to check well in advance that all of the necessary arrangements are in place including the arranging of insurance;
- b) The person travelling is responsible for ensuring they leave adequate time to check-in for sailings and, unless there are exceptional circumstances, they will be liable for the cost of any other further ticket that needs to be purchased or costs incurred.

3.3.7 Hotel Stays

- a) The cost of hotel accommodation will be paid or reimbursed for allowable journeys where it is unreasonable to expect the Member or Volunteer to return home for the night. The choice of hotel accommodation should take into account the best use of public funds and value for money;
- b) Hotels will be booked by the Business and Finance Officer utilising procurement accommodation discounts (e.g. Local Government Rate), when available;
- c) The Member or Volunteer staying at the hotel is responsible for obtaining a VAT receipt upon checkout, which is to be provided to the Business and Finance Officer upon return to the office;
- d) The cost of hotels will be reimbursed in accordance with the following published rates which are updated annually:

http://intranet/stage/finance_admin/finance/formsrates/Rates.asp

- e) Where breakfast is not included in the cost of the hotel room, the rate published above for breakfast can be claimed;
- f) Where a hotel stay is necessary, in addition to bed and breakfast, the cost of purchasing food and non-alcoholic drinks can be claimed in line with rates published above. The cost of alcohol will not be reimbursed;
- g) If hotel stays exceed the maximum amount stated in 3.3.7 d) above, then written consent must be obtained from the Chief Executive prior to booking, setting out the justification for the extra expense.

3.3.8 Subsistence

- a) Where Members or Volunteers, during their standard working day, are necessarily prevented from taking their usual meal arrangements, they will be reimbursed the difference between the cost of the meal taken and that of their usual meal arrangements. Alternatively, where appropriate, subsistence will be provided by the OPCC;
- b) Members or Volunteers will only be reimbursed for expenditure incurred if that expenditure was necessary, i.e. that there was a real / genuine need for the expenditure and it was reasonable;
- c) Claims must be supported with receipts (only in exceptional circumstances, agreed by the Head of Corporate Governance, will claims without a receipt be authorised) and the claim must be certified for payment by the Head of Corporate Governance;

- d) The key part of this policy/procedure is that the reimbursement of expenses is 'reasonable and necessary'. Local management discretion will need to be exercised when assessing individual claims against these criteria. Issues taken into account should include:
 - i. The facilities available at the time of day and location; and
 - ii. The cost of the facilities available and whether there were any other alternatives.
- h) The cost of subsistence will be reimbursed in accordance with the following published rates which are updated annually:

http://intranet/stage/finance_admin/finance/formsrates/Rates.asp
- i) The above rates represent the cost of meals before the deduction that must be made in respect of the meal/refreshment normally taken. In addition, the amounts detailed above are not entitlements against which claims can be made, but are the maximums that can be reclaimed.

3.3.9 Foreign Travel (Outside of the United Kingdom)

- a) The same principles and specific rules for travel and subsistence within the UK apply outside the UK; and
- c) In addition however, specific guidelines for the daily amount of expenses which could be advanced for visits to specific countries are available from the Finance Department.

3.4 Submission and Approval

- 3.4.1 Allowances and Expenses will be reimbursed in arrears.
- 3.4.2 There are specific forms for all Independent Members and Volunteers to complete, which are held by the Business and Finance Officer. Independent Members complete these on an ad hoc basis, whereas Volunteers complete them on a month by month basis.
- 3.4.3 All completed forms are submitted to the Business and Finance Officer and must cover a period of no more than three months. All forms are signed off for approval by the Head of Corporate Governance.

3.5 Publication of Allowances and Expenses

- 3.5.1 There is no requirement for details of any Independent Members and Volunteers' allowances or expenses to be published.

