



Support - Finance
Standard Operating Procedure
(SOP)
Allowances and
Reimbursements
(uniformed employees)



Review of SOPs should ensure compliance with the Data Protection Act 1998 and the Freedom of Information Act 2000.

File Ref:	Fin 1.3
Date of Issue:	
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Review Date:	

Risk Assessment Required							
Yes		No	✓	Role:		Date:	

1 Procedure Description

- 1.1 This Standard Operating Procedure (SOP) is designed to provide fair and consistent arrangements across the Service for legitimate business expenses (see definition below) incurred. Employees are expected to be responsible in making expense claims and to select options in such a way as to minimise the cost to the Service. They also ensure compliance with and minimise exposure to current Inland Revenue and Customs and Excise requirements.
- 1.2 This SOP interprets Part E of the National Joint Council for Local Authority Fire and Rescue Services, Scheme of Conditions of Service Sixth Edition 2004 (the Grey Book) and is therefore considered a 'Local Agreement'. Whilst this SOP only applies to those employees subject to the Grey Book conditions of service, where appropriate and in line with the Service's equality and fairness policy, it seeks to harmonise with procedures for SCC pay grade staff, as set out on the S:Net.
- 1.3 This SOP describes the mechanisms to reimburse actual additional expenditure necessarily incurred and the regulations and conditions under which specific reimbursements will take place for the following:
 - a) Subsistence, including overnight and daily rates.
 - b) Travelling including mileage, public transport etc.
 - c) Relocation Assistance.
- 1.4 This SOP replaces all previous provisions governing reimbursement of claimed expenses and allowances and must be followed on all occasions that an application for reimbursement of an allowance or expenses incurred is made.
- 1.5 All rates in Appendix B will be updated annually with effect from 1 July.

2 Trigger Event

- 2.1 Where staff incur extra expense undertaking Service business.
- 2.2 It is the County Council Policy that staff are responsible at all times in all normally envisaged work circumstances for providing and meeting the cost of their own food.

3 Information required

CLAIM FORMS

- 3.1 The claims and relevant forms dealt with by this SOP and are set in **Table 1** below.

Table 1 – Relevant Claim Forms

Form No.	Reimbursement Claim Details	Authorised By	Submitted To
FN27	Petty Cash Expenditure	Stn Manager	SHQ Business Support Team
FN29	Standby Travel Claim	Crew/Watch Manager	Station Petty Cash
FN30	Car Parking Fees	Crew/Watch Manager	Station Petty Cash
FN31	Petty Cash Claim – No Receipts	Crew/Watch Manager	Station Petty Cash
FN127	Spoilt Meal Allowance	Crew/Watch Manager	Station Petty Cash
FN33	Travelling and Subsistence	Authorising Manager	Local Business Support Team (Area or SHQ)
P54	Claim for Commuter Travelling	Stn Manager	Service HR Team
P269	Claim for NHS Prescription or Dental Charges	Watch/Stn Manager	Service HR Team
P270	Claim for NHS Eye Tests	Watch/Stn Manager	Service HR Team

RECEIPTS

- 3.2 Till receipts are required for reimbursements under £25 and VAT receipts are required for reimbursements over £25.

DEFINITIONS

- 3.3 'Authorising Manager' – A more senior manager to the claimant, with written delegation to authorise and validate claims for expenses reimbursement, and who is registered with Finance. At fire stations this will usually be a Station Manager, elsewhere it will be a more senior role in the line management chain of the individual claiming.
- 3.4 'Business Expenses' – costs reasonably and properly incurred by employees in furtherance of Authority business objectives.

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- 3.5 'Local Agreement' – a locally agreed variation, interpretation or addition to the Grey Book.
- 3.6 'Normal Place of Work' – the place where an employee usually and regularly carries out the significant proportion of their duties and responsibilities. (This has specific taxation significance).
- 3.7 'Normal Working Hours/Day' – the range/number of hours of duty during which an employee usually and regularly carries out the significant proportion of their duties and responsibilities.
- 3.8 'Senior Manager' – generic term used to describe the most appropriate senior manager to decide on matters relating to this SOP, being the Chief Fire Officer (Head of Service) and the Senior Managers of Corporate Services, Service Delivery and Service Support or exceptionally their delegated authority.
- 3.9 'Spoilt Meal Allowance' – reimbursement for a 'spoilt meal' taken at an operational fire station, which is wholly or partially spoilt as a result of an ordering by Mobilising Control. This allowance only applies to the two main meals in a 24hour period, i.e. lunch taken at anytime between 12:00 - 14:00 and an evening meal taken anytime between 20:00 - 22:00 in accordance with the Station Working Routines SOP - Int 5.1.
- 3.10 'Stand-by Meal Allowance' – an allowance paid to operational employees who have been 'ordered' to perform a shift at fire station away from their Normal Place of Work in accordance with the Limited Borough Autonomy SOP – Int 6.18.
- 3.11 'Subsistence' - includes hotel costs, food and refreshments and incidental expenses when working away from the Normal Place of Work and/or outside Normal Working Hours, which are properly and reasonably incurred on Service or SCC business.
- 3.12 'Travelling on Official Business' – this refers to journeys undertaken in pursuance of the business objectives of the Service or SCC. Further details are outlined in paragraphs 4.33 to 4.37 below.

Note: Variation to the standard terms of this procedure may be made for individuals on special requirements, for example medical/disability related reasons and beliefs/religious reasons. In these cases authorisation of the appropriate Senior Manager will be required.

4 Main Steps

CLAIMING ALLOWANCES AND REIMBURSEMENTS

General Principles

- 4.1 Where work, regardless of where it is performed or where a meal is taken, requires staff to incur extra expense on a meal **as an exception to their normal meal arrangements**; reimbursement of expenditure, reasonably incurred, may be authorised against a certified claim **supported by the production of receipts**. This includes meals provided at other Council premises, with the exception of Spoilt Meal Claims and Stand-By Meal Claims, which are a Local Agreement.

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- 4.2 Out of pocket expenses are sometimes unavoidable. Such expenditure should be in respect of small items only and must be supported by receipts. Nothing must be claimed that could be obtained through SCC or the Service's own purchase contracts or by an official requisition unless previously authorised by an Area Manager or delegated Group Manager.
- 4.3 Claims must be submitted using the appropriate claim form (set out in Table A above) for any expenditure incurred. Receipts must be attached for all subsistence, accommodation and out of pocket expenses over and above the set allowance as described in the Grey Book. If no receipt is obtained or the receipt is missing or lost, then no payment can be made. Exceptions to this rule can only be authorised by the appropriate Area Manager or a delegated Group Manager.
- 4.4 An authorised line manager (as described in Paragraph 3.3 above), checks the claim form using the provided checklist (set out in **Appendix A**) to ensure that all claims are treated consistently to avoid any grounds for individual grievances.
- 4.5 Once satisfied that the claim is justified and correct, the authorising line manager will countersign the claim and either:
- a) Pass the claim on to be reimbursed from Petty Cash (where held), or
 - b) Forward the FN33 claim form and receipts to the local Business Support Team i.e. if the claimant is based in an Area to the local Area Office, if the claimant is based at SHQ to the Central Business Support Team.
- 4.6 On receipt of authorised FN33 expense claims, the Business Support Team will ensure claims are coded correctly and then forward to the Accounts Payable Team, Shared Service Centre, Conquest House, Wood Street, Kingston-upon-Thames, KT1 1AB.
- 4.7 The appropriate Area or SHQ Business Support Team must retain the original claim and receipts e.g. for borough based personnel at the local area based Business Support Team, and the Central Business Support Team based personnel at SHQ to be available for periodic audit. Claim forms are to be kept for a minimum period of 12 months locally and then archived at SHQ for a further period of 5 years.
- 4.8 The application of this expenses policy will be subject to periodic internal audit, to ensure that the policy is being adhered to in respect of provision of receipts, authorisation and validation of claims and the subsequent storage of resulting paper work. These audits will be twofold under the programme of Audit Station visits and the audit of the expenses policy conducted by SCC Audit.

Note - All claims must be made within 3 months of the date of the incurred expenditure. Claims that are more than three months old will be deemed out of date and will not be met unless a Senior Manager considers that there are circumstances to justify the delay.

SPOILT MEALS and MEALS PROVIDED FOR STAND-BYS

Spoilt Meal Allowance

- 4.9 Individual station based personnel, whose main meal (lunch or evening meal only) is wholly or partially spoilt due to them responding to an operational incident, may claim compensation at a reasonable rate dependant on whether the meal was partially spoilt or completely inedible up to the maximum set out in **Appendix B** per meal.

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4.10 Individual claims for Spoilt Meal Allowance are to be made using form [FN127](#) and must include the mobilising incident number and the actual time spent away from the station. The officer in charge of the shift must verify the claim, including the actual percentage claimed, which must be authorised by the Station Manager before payment is made locally from petty cash.

Stand-by Meal Allowance

4.11 In accordance with the LBA SOP, where an employee is entitled to claim a meal when ordered to stand-by at another fire station, the amount set out in **Appendix B** per meal is to compensate them for having to make alternative meal arrangements.

4.12 Individual claims for Stand-by Meal Allowance are to be made using form [FN127](#) and must include the details of the stand-by arrangements. The officer in charge of the shift must verify the claim and can make payment in advance of the stand-by from petty cash. The FN 127 must be authorised by the Station Manager before a claim for reimbursement of petty cash is made.

TRAVEL and SUBSISTENCE

Overnight Subsistence

4.13 Hotel Accommodation – all hotel accommodation should be booked through –the HQ Business Support Team, unless, exceptionally, they cannot source suitable accommodation. In such cases, staff may make their own arrangements, utilising a SCC purchasing card where possible, when reimbursement of Bed and Breakfast charges shall normally be reimbursed to the actual receipted cost or the amount as set out in Appendix B, whichever is the lower amount. The Service expectation is that hotel accommodation provided by ‘Travel Lodge’ or a similar hotel chain will be the acceptable standard. Any variation to this standard will be subject to prior approval of the appropriate Senior Manager.

4.14 Hotel Accommodation in respect of conferences - where a conference is held in a specific hotel or group of hotels and it is of specific benefit for delegates to stay in the conference hotel, staying in the conference hotel may be allowed, even if the cost exceeds maxima stated in this SOP, or the hotels cannot be booked through HQ Business Support Team. This is subject to prior approval of the appropriate Senior Manager.

4.15 Meals when in Overnight Accommodation – where an employee is staying in overnight accommodation, he or she may order the hotel set meal or two courses (excluding alcohol beverages as set out in 4.17) from the normal fixed price hotel menu, even when this exceeds the limits set out below for evening meals subject to the appropriate Senior Manager’s approval of the expenditure over the published maxima. An example Claim for overnight subsistence is set out in **Table 2** below.

Table 2 – Example of an Overnight Subsistence Claim

Hotel accommodation	
As part of a trip to a F&RS in the north of England you stay overnight in a B&B.	You can claim the amount as set out in Appendix B (per night) in line with Grey Book for an overnight stay, including breakfast. The Service will not reimburse you for extras such as laundry, room service, videos, newspapers etc.

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Out of Pocket Expenses (Personal Incidental Expenses)

- 4.16 Personal out of pocket expenses incurred when away from home overnight on business or training, such as telephone calls, refreshments or other reasonable receipted expenditure shall be entitled to claim the overnight out-of-pocket allowance as agreed in Circulars issued by the NJC, and set out in Appendix B.
- 4.17 Alcoholic Drinks - The payment for any alcoholic drinks consumed, including those with a meal is the responsibility of the employee and will not be reimbursed by the Service. Reference should be made to the Surrey County Council policy on consuming alcohol at work.

Daily Subsistence

- 4.18 Reimbursement for breakfast and/or lunch will not be made where there are subsidised canteen or restaurant facilities available to Service employees, or where there is subsistence provided as part of the cost of a conference or training course.
- 4.19 **Breakfast** – Where an employee leaves home before 6:00 hrs and is working at least five miles from their normal place of work for at least five hours, the cost of breakfast shall be reimbursed at the actual receipted cost up to the maximum as set out in Appendix B.
- 4.20 **Lunch** – Where an employee is working at least five miles from their normal place of work for at least five hours including the lunch period 12:00-14:00, the cost of lunch shall be reimbursed at the actual receipted cost up to the maximum as set out in Appendix B.
- 4.21 **Evening Meals** - Where an employee is working at least five miles from their normal place of work and will not reach home before 21:00 hrs, the cost of an evening meal shall be reimbursed at the actual receipted cost up to the maximum as set out in Appendix B.

Table 3 – Example of a Daily Subsistence Claim

Daily Subsistence	
You go to a meeting at Police HQ, which lasts for three hours, and on the way back you stop for lunch.	Employees are expected to provide their own mid-day lunch, therefore, you have not incurred any additional expense and you cannot claim for this unless the location is more than five miles from your normal place of work.

SUBSISTENCE AND TRAVEL RELATED TO TRAINING

Subsistence whilst on Training Courses

- 4.22 Other than the NJC Out of Pocket Allowance (as set out in Appendix B), subsistence cannot be claimed if the accommodation price for a residential training course specifies the inclusion of meals.
- 4.23 Where meals are not included in the accommodation price, the normal receipted maxima (as set out in paragraphs 4.19 to 4.21 above) will apply.
- 4.24 Where employees are provided with board and/or lodging as part of the course arrangements, subsistence expenses cannot be claimed, provided that food is included.

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- 4.25 Where meal or buffet facilities are available at non-residential course venues, subsistence cannot be claimed.
- 4.26 For courses of longer than 4 days, the training venue shall be considered the 'Normal Place of Work' from the first day of the course, and the duration of each day of instruction shall be considered the 'Normal Working Hours/Day'.

Travel to Residential Training Courses

- 4.27 Employees will be entitled to make a claim for journeys to and from a residential training course at the start and end of the course plus return journeys to and from home for each weekend during the course as set out below:
 - a. Employees travelling to and from a residential training course by rail will be reimbursed the receipted cost or the cost of the most economical fare reasonably available in the absence of a receipt. Saver and Supersaver fares are available for most journeys. There is no entitlement to first class travel.
 - b. Employees travelling by private vehicle will be reimbursed the cost of the most economical fare reasonably available or the appropriate NJC car mileage rates as set out in Appendix B, whichever is the cheaper.
 - c. Car sharing is encouraged where more than one person is travelling to the same venue.

Table 4 – Example Overnight Subsistence Claim

Overnight Subsistence	
<p>You travel to Lancashire as part of a research project and stay overnight. You have an evening meal in a restaurant.</p>	<p>You claim for the meal, however, you should not spend more than the amount set out in Appendix B and your claim should not include any alcoholic drinks. If the meal is taken in the Hotel, you may order the hotel set meal or two courses from the normal fixed price hotel menu, even where this exceeds the normal limits, subject to approval by Area Manager of expenditure in excess of the normal maximum allowed. In addition you will be entitled to claim the NJC - Out of Pocket allowance.</p>

Travel to Non-residential Training Courses

- 4.28 Employees who travel to non-residential training venues by public transport will be reimbursed the additional cost from home to the training venue by public transport compared to the normal home to duty public transport journey.
- 4.29 Employees who are authorised to use their private vehicles for official business (e.g. Essential or Casual Car User Schemes) who travel to training venues in Surrey in their private vehicle will be eligible to claim mileage in accordance with the rates set out in Appendix B providing that the cost is cheaper than the public transport costs.
- 4.30 Employees who use their private vehicles to travel to training venues in Surrey will be eligible to claim mileage in accordance with the rates set out in Appendix B. Employees are reminded that their motor insurance must include 'for business use' and that this must be certified on the FN33 claim form.
- 4.31 Where employees' travel to training venues outside of the Surrey area, mileage

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allowances will only be payable if the journey has been authorised in advance. This will be reimbursed at their regular mileage rate as set out in Appendix B.

TRAVELLING ON OFFICIAL BUSINESS

- 4.32 Service employees who are travelling on official business are entitled to reimbursement of additional reasonable and necessarily incurred additional expenditure on transport within Surrey or other locations where approved by their Area Manager or delegated Group Manager.
- 4.33 Reimbursement is based on the most expeditious route and fare by public transport, or where employees use their private vehicles, they will be eligible to claim mileage in accordance with the mileage rates set out in Appendix B. Employees are reminded that their motor insurance must include 'for business use' and that this must be certified on the claim form.
- 4.34 Additional qualifying journeys include travel in connection with:
- a) Undertaking a 'Stand-by' shift at another fire station away from the employees' base borough in line with the LBA SOP.
 - b) Officially arranged medical appointments.
 - c) Obtaining medical treatment arising from a 'due to service injury', with prior approval.
 - d) Examinations / selection / assessment procedures required for promotion.
 - e) Required / Requested attendance at disciplinary proceedings.

Public Transport

- 4.35 Where possible a receipt should be provided to evidence public transport expenditure. In the absence of a receipt the reimbursement shall be made based on the cost as shown on the relevant website journey planner, or at the most economical rate appropriate. Please note that receipts are available from ticket machines when paid for by debit/credit card and from the ticket office. In situations where a travel card is purchased, the travel card will suffice as evidence of expenditure.
- 4.36 For travel within Surrey and the Greater London Area, employees are expected to use the most economical mode of travel. For multiple daily journeys, the appropriate Travel card or bus pass should be used. Where the claimant has not obtained or retained a receipt, reimbursement shall be at the Oyster card rate.
- 4.37 For travel outside of Surrey and the Greater London area - employees are expected, where sufficient notice of the necessity to travel occurs, to book /purchase mainline rail tickets in advance to take advantage of the cheapest fares available at time of booking/purchase. All claims for reimbursement for Public Transport shall be submitted using the FN33 claim form.

Car Parking

- 4.38 Car parking costs will be refunded, if receipts are provided and a full justification for parking costs is submitted with the claim form (FN30 – Car Parking Fees (Petty Cash) Voucher).

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Taxi Fares

- 4.39 Taxi fares will not be reimbursed without a full justification for the reason for using a taxi submitted with any claim. Receipts must be attached to the FN33 claim form for reimbursement of taxi fares.

Domestic Flights

- 4.40 Where expedient to do so, and only with the prior agreement of the appropriate Senior Manager, the use of domestic flights within the UK will be reimbursed at the actual cost.

Parking/Traffic Violations

- 4.41 The Service will not reimburse fines imposed for parking or traffic violations whether the claimant was on authorised Service business or not.

Congestion Charge

- 4.42 The Service will reimburse the cost of any congestion charges where claimants are on authorised Service business. However the Service will not reimburse for penalty charges levied where a claimant fails to pay a congestion charge within the specified time limit.

OVERSEAS TRAVEL

- 4.43 All visits abroad must be authorised in advance by the appropriate Senior Manager. In the case of the Senior Managers' travel abroad, the advance approval of the Chief Fire Officer must be sought. In all cases, the costs of any visits abroad must be contained within Service budgets, whilst ensuring that the individual is not placed at a financial disadvantage.

Claims for Overseas Travel and Subsistence

- 4.44 Subsistence and overnight accommodation will be paid for at the sterling equivalent, on the basis of reasonable expenses incurred. Receipts should be provided wherever possible and especially to support expenditure incurred on accommodation and meals in excess of allowance rates.

COMMUTER TRAVELLING ALLOWANCE

- 4.45 A locally agreed 'Commuter Travelling Allowance' exists for staff employed under the Grey Book scheme of conditions of service. The scheme includes locally agreed variations to the eligibility criteria as follows:

- a) Staff that joined this Service before 1st October 1980 can claim a mileage allowance to cover the return journey from their home to their place of work.
- b) Staff that joined this Service between 1st October 1980 and 30th September 1984 can claim the difference in mileage from their nearest station to the station they are subsequently posted to. Calculate costs of one of payment to 'buy out' current contracts
- c) Staff that joined this Service on or after 1st October 1984 can claim any increased mileage difference from their initial posting to any subsequent posting only where a) the Service requires them to move, or b) upon promotion. Those who apply to transfer voluntarily are not eligible. (The

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initial posting for this purpose is either where the person is first substantively posted to following completion of their basic training, or where they are substantively posted when they last changed their home address).

4.46 Any claim for commuter travelling should be claimed using form P54 and is limited to 25 miles each way at the mileage rate set out in Appendix B.

CLAIMS FOR REIMBURSEMENT FROM RECOGNISED TRADE UNION OFFICIALS

4.47 Recognised Trades Union Officials, as described in the Supporting Trade Union Activities SOP Int 6.14, are entitled to claim reimbursement for reasonable and necessarily incurred additional travel expenditure in respect of industrial relations duties in accordance with the rates set out in Appendix B.

4.48 Additional qualifying journeys includes travel in connection with meetings within the industrial relations procedures described in Chapter One of the Service Performance Management Framework and the Supporting Consultation and Negotiation SOP Int 6.15, such as:

- Scheduled Working Group meetings and other legitimate sub-meetings such as Task and Finish Groups.
- Other joint meetings called at the request of management.

Attendance at Service medicals, medical or pension referrals etc.

4.49 Members of staff who are required to attend a medical or pension examination or referral can claim reimbursement for either by public transport (as set out above) or at the standard mileage rate (as set out in Appendix B) for the return journey to the place of the appointment from:

Their base location or standby base if on duty, or

Their home address if they live within the County of Surrey, or

From the Surrey boundary if they live outside the County of Surrey

4.50 This doesn't apply to attendance at medical appeal hearing where reimbursement of medical expenses and travelling is claimed in line with CLG guidance.

OTHER ALLOWANCES AND REIMBURSEMENTS

Relocation Assistance

4.51 Financial assistance with relocation may be paid by the Service where:

- An employee employed on Grey Book Conditions of Service is required to move home as a consequence of an order by the Fire Authority, or
- Where an individual is appointed, on Grey Book Conditions of Service, as a result of a specific advertisement offering relocation, from another fire and rescue service that requires them to move into the County or move within a reasonable travelling distance at a location approved by the Senior Manager, Service

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Delivery.

- 4.52 Personnel serving within another fire and rescue service who request a transfer into Surrey Fire and Rescue Service will not be offered relocation assistance.
- 4.53 Whilst there is no requirement for an officer on the flexible duty system to have his or her home at a set location, they will be required to agree arrangements to be within their standby area when on 24 hour duty with the Senior Manager Service Delivery.
- 4.54 Where approved, relocation assistance may be claimed up to the maximum total value (as set out in Appendix B) for the following types of additional expenditure legitimately incurred in relocating and supported with receipts:
- Legal Fees
 - Removal costs
 - Additional expenditure incurred by dependants
 - Disturbance Grant
 - Bridging Loan
 - Temporary Accommodation
- 4.55 Detailed guidance on the Relocation Allowance process is provided at **Appendix C**.

SURREY ALLOWANCE

- 4.56 A locally agreed 'Surrey Allowance' is paid to all Grey Book staff. This pensionable annual allowance is paid automatically on a monthly basis as an addition to salary. Surrey Allowance will increase in line with any percentage rise of the NJC pay formula. Those qualifying for Surrey Allowance are as follows:
- Wholetime - 100% of allowance
 - Part-time – Pro-rata to contracted hours
 - Retained Duty System – 25% of allowance
- Note: Employees employed on a part-time contract are paid the allowance on a pro-rata allowance based on the actual contracted hours (i.e. 21 hours = 50% of allowance). Retained Duty System personnel receive a proportion of the annual allowance in accordance with the NJC guidance on the relationship between wholetime/part-time pay (currently 25%).

CONTINUAL PERSONAL DEVELOPMENT PAYMENT

- 4.57 The Continual Personal Development (CPD) Payment scheme as agreed by the National Joint Committee (NJC) for Local Authority fire and rescue services is an integral part of the Service's Appraisal Procedure, described in Chapter Two of the Service Handbook, which includes detailed explanation of the qualifying criteria and the application process.
- 4.58 Under the NJC Agreed scheme, qualifying part-time staff are entitled to be paid the

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allowance on a pro-rata basis.

- 4.59 Staff employed on the Retained Duty System should receive a proportion of the annual allowance in accordance with the NJC guidance on the relationship between whole-time/part-time pay (currently 25%). However, under a local agreement, the Service pays RDS staff the full or 75% of the CPD Payment dependant on the level of cover provided.
- 4.60 The actual CPD payment was set by the National Joint Committee (NJC) for Local Authority fire and rescue services; it is adjusted annually in line with any agreed percentage pay increase.

TELEPHONE ALLOWANCE

- 4.61 The Service provides mobile telephones, pagers and other telephony equipment to all flexi-duty officers and other specialist roles. A telephone allowance may be paid to officers conditioned to the flexible-duty system and other specialist roles to compensate them for maintaining a landline telephone at their call out base only where the Service is unable to achieve adequate coverage over mobile phone networks. If agreed by a Senior Manager a fixed allowance is paid on a quarterly basis direct through salary and is non-pensionable (as set out in Appendix B).

NATIONAL HEALTH SERVICE CHARGES

- 4.62 Reimbursement for National Health Service (NHS) charges (dental, prescription and eye tests) can only be claimed by those who have continuous service under Grey Book conditions of service prior to 7th November 1994. The only exception for staff who joined after this date, is where they incur NHS charges as a consequence of an injury or disease caused or as a result of carrying out their contracted duties and confirmed by the Service Occupational Health Physician.
- 4.63 Reimbursement claims for NHS charges should be made by submitting a form P269 for Dental and Prescription charges and P270 for Eye Tests.

Display Screen Equipment Regulations

- 4.64 All staff qualifying under the Display Screen Equipment (DSE) Regulations (those who use a computer screen for more than 15 hours per week) may claim for eye tests and any additional costs over and above their normal prescribed glasses deemed necessarily by a qualified Optician to comply with the DSE Regulations. DSE charges can be reclaimed by submitting a form FN33 or via the SAP Portal on S:Net.

Aids to Vision

- 4.65 The Service provision of 'Aids to Vision' (BA inserts and/or prescription safety glasses) is managed through a referral procedure from OHU to specified opticians who provide the contracted service. Therefore claims for the reimbursement of travel expenses when referred by OHU to a contracted optician can be submitted.

INCREASE IN MAXIMUM RATE FOR LOCALLY AGREED REIMBURSEMENTS

- 4.66 The maximum rates for subsistence reimbursement, standby meals and spoilt meals shall be considered by the Senior Manager - Service Support on an annual basis, and

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will be determined by changes in the Retail Price Index for Catering and other retail price indices as appropriate, as published by the Office of National Statistics. Any resulting changes will be noted at Workforce Planning Group and implemented from the 1st July each year. (The RPI for catering takes into account costings/prices of restaurant meals, canteen meals, take-away meals and snacks). The casual user mileage rate will be aligned to the Approved Mileage Allowance Payments (AMAP), which is the top mileage rate allowable under HM Revenue and Customs regulations before a tax charge is due. Any increase to the mileage rate will be considered following an increase in the Budget and the necessary amendment to Section 230 of the Income Tax (Earnings and Pensions) Act 2003.

SCC PURCHASING CARDS

4.67 Staff issued with a SCC Purchasing Card must use it in compliance with the rules set out on S:Net. To reduce the administrative burden of processing reimbursement claims, wherever appropriate a purchasing card should be used in preference to other payment methods.

FLEXI-DUTY ADDITIONAL STAND-BY COVER PAYMENT

4.68 Outside of the arrangements for Recall to Duty, which are dealt with in Section B of the Grey Book, where an off-duty officer may agree to be mobilised to attend an incident or other event, there could be occasions when Mobilising Control request an off-duty officer to make themselves available to provide cover to the on-duty flexi-duty rota. If the officer agrees to provide 'stand-by cover' they will be entitled to claim for each hour or part thereof that they are available on 'stand-by' at their normal standard hourly rate. However, if whilst providing 'stand-by cover' they are subsequently mobilised to an incident or event, then the arrangements under the Grey Book Recall to Duty arrangements will be deemed to have commenced from time they agreed to provide additional 'stand-by cover'.

Outcome

5.1 A fair, equitable and timely payment of expenses and allowances is achieved.

Follow on Procedure

6.1 From 1 August 2011, all processed Petty Cash claims are to be sent to SHQ Business Support Team, whilst FN33 claims will be sent to the appropriate Area Business Support Team before onward transmission to SCC Shared Service Centre.

Impacts

7.1 All uniformed staff employed under NJC Scheme of Conditions of Service.

Review

8.1 The Risk Assessment/Standard Operating Procedure shall be reviewed following:

Receipt of new information.

As a result of accident or accident investigation.

When introducing new equipment.

When introducing change to or new, working procedures.

Introduction of new technology.

In any event after a period of three years.

At any other time when the current procedure is deemed to be invalid.

References

Fin 1 Policy – Finance.

SCC Corporate Policy.

NJC Scheme of Conditions of Service.

SOP Int 5.1 - Station Work Routines

SOP Int 6.18 - Limited Borough Autonomy

SOP Int 6.14 - Supporting Trade Union Activities

SOP Int 6.15 - Supporting Consultation and Negotiation

SOP FIN 1.9 – Petty Cash Claim

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Appendix A – Expense Claim Checklist for Claimants and Authorising Officers.

Has the right form been used? (Refer to Table 1 in SOP)

Is the arithmetic correct?

Are the receipts attached?

If converting from foreign currency has the exchange rate been shown?

Has all VAT been identified?

Is the account/department code correct?

Has the claim been signed by the appropriate officer?

Has sufficient information been supplied?

For travel claims show start and end destination and purpose of visit.

For all business entertaining please show names and organisations of recipients and purpose of meeting.

For public transport, has deduction of the claimant's normal costs of travel to work been made?

Is the mileage correct?

Is the claim eligible expenditure that can be reimbursed by the Service?

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Appendix B – Agreed Mileage, Subsistence, Out of Pocket and Meal Allowances, Surrey Allowance, and Relocation Assistance Rates.

Current Mileage Rates Casual Users	451- 999cc	1000- 1199cc	1200- 1450cc
Per mile up to 10,000 miles			
Per mile over 10,000 miles		45p	
Amount of VAT per mile in petrol element			
Essential Car Users are not covered by this agreement and will be dealt with on an individual basis in line with Grey Book.			
Out of Pocket Allowance			
Out of Pocket Allowance	£4.89 Daily	or	£19.57 Weekly
Daily Subsistence Rates			
Breakfast		£6.17	
Lunch		£8.23	
Evening Meal		£12.35	
Allowances and assistance			
Spoilt Meal	Up to a maximum £3.30		
Standby Meal	£3.30		
Surrey Allowance	£1,225 p.a.		
Continual Professional Development (CPD)	£669.00 p.a.		
Relocation Assistance	Up to a maximum of £5,000		
These rates are agreed locally.			

Appendix C – Relocation Assistance

1. General Principles

- 1.1 Where relocation will be considered this must be clearly communicated to HR and published in advertisements for appointments or in information packs issued to applicants.
- 1.2 Application form is completed and authorised by Senior Manager and passed to HR for processing
- 1.3 Applicants should be aware that it is assumed that staff receiving assistance will stay with Surrey and Fire Rescue Service for at least three years. If you leave before then, you may be asked to repay a proportion of any financial allowance made to you.
- 4.4 The following allowances may be claimed up to a maximum total of £5000:

2. Fees

- 2.1 Provided the sale and/or purchase occur within 12 months of taking up the appointment, legal expenses and fees incurred in connection with the sale and/or purchase will be reimbursed. Costs incurred in relation to fees must not exceed £5,000.
- 2.2 The fees allowance includes: Solicitor's fees for sale and purchase, Estate Agent's fees, advert costs, survey fees, Building Society valuation, land registry, stamp duty, local search fees.
- 2.3 An invoice or official letter must support all incurred costs.

3. Removal costs

- 3.1 Removal costs will be reimbursed on the basis of the lower of two written estimates to a maximum of £1500, both of which must be submitted with the claim, together with the receipt of the firm actually used. A member of staff may engage a contractor of his/her choice provided the member is prepared to pay the difference in cost.
- 3.2 Alternatively, costs of self drive van hire, paid assistance and fuel will be reimbursed, providing that the total cost does not exceed £1500 or the lower of the two professional estimates and subject to the amounts being supported by receipts. In the absence of fuel receipts, the permitted user mileage rate will apply.
- 3.3 Necessary and reasonable storage expenses will be reimbursed to a maximum of 26 weeks and two estimates should be supplied.
- 3.4 Removals must take place within 12 months from the date of appointment.

4. Dependants

- 4.1 Travelling costs for a partner/spouse may also be considered for reimbursement. The amount payable will depend on the form of transport used, as follows:

Travelling by public transport – cost of standard rail fare

Allowances and Reimbursements (for Grey Book Staff)

Travelling by private car – permitted user rate (the journey measured over the shortest route by road)

5. Disturbance Grant

- 5.1 A grant of up to £950 may be made when you move to a permanent home to assist with the additional expenses which are needed to settle into a new home (for example: the cost of reconnecting domestic appliances, and the alteration or replacement of floor coverings and curtains, or other essential minor adaptations).
- 5.2 Receipts are required and you must certify that you have spent the amount claimed on appropriate "fixtures and fittings" for the permanent home.

6. Bridging Loan

- 6.1 Surrey Fire and Rescue Service will only reimburse interest payments on a closed bridging loan (i.e. where exchange has been made and completion dates for both sale and purchase have been set at the time the loan is taken out).
- 6.2 Payments will be reimbursed for a period of not more than six months, at a rate not exceeding that currently charged by HSBC Bank. There will be no extension of the six-month period, under any circumstances.
- 6.3 Interest will be reimbursed as one lump sum payment at the end of the loan period, or as two sums depending on when the Bank or Building Society requires payment of interest, on production of appropriate evidence.

Details must be supplied about the bridging loan on the appropriate form and the bank/building society granting the loan will be asked to provide further details before a claim is authorised.

Temporary Accommodation

Surrey County Council is able to offer temporary accommodation, though properties are limited and only available for a maximum period of eleven months. Rent and service costs are deducted direct from salaries.

If temporary accommodation is required whilst looking for a new home and the immediate family remain in the current home, the following claim can be made:

The cost of bed and breakfast or
The rent on temporary accommodation.

If expenditure is incurred on the current home while the family are living in rented accommodation in the new location, the following claim can be made:

Mortgage repayments on the former home or
Rent on the temporary accommodation

Whichever is the lesser amount.

The allowance will be paid for a maximum of 26 weeks and must not exceed £33.56 per night (to a maximum of five nights per week).

Allowances and Reimbursements (for Grey Book Staff)

Outcome

- 1.4 A fair and equitable relocation policy for all uniformed staff required to move house by the Fire Authority

Follow on Procedure

- 1.5 HR processes and procedures
- 1.6 Finance processes and procedures

Impacts

- 1.7 Finance
- 1.8 All uniformed staff
- 1.9 Recruitment and Retention of staff

Review

- 1.10 The Standard Operating Procedure shall be reviewed following:
 - a) Receipt of new information.
 - b) As a result of an investigation.
 - c) When introducing new vehicles, equipment and technology.
 - d) When introducing change to or new working procedures.
 - e) In any event after a period of three years.
 - f) At any other time when the current procedure is deemed to be invalid.

References

Grey Book
SCC Policy