



Scottish Police Federation

5 Woodside Place Glasgow G3 7QF

JCC Circular 42 of 2019

Ref: CS/DJK/LS

23 August 2019

Attachments:

Dear Colleague

SPF Expenditure Policy & Processes – Information

Please find attached SPF Expenditure Policy, approved by the JCC at its meeting on 20/21 August 2019.

Yours sincerely

Calum Steele
General Secretary

SPF Expenditure Policy & Processes

This policy supersedes all previously circulated Expenditure Policies. The changes encapsulated below are in part brought about by banking security improvements and a temporary arrangement for booking hotel accommodation through the remainder of 2019 (for JCC and FTOBs) and 2020 for JCC meetings.

Office Equipment / Furniture etc.

1. Area Secretaries are authorised to incur expenditure up to £500 (without reference to a trustee) between meetings of the Finance Standing Committee, for replacement / purchase of necessary office equipment. Where this occurs details must be advised on email to the SPF Executive Administrator kirsteen.brown@spf.org.uk
2. All applications to incur expenditure over £500 must be made on email to the Executive Administrator kirsteen.brown@spf.org.uk who will seek authorisation from the Trustees.
3. From £500 up to £1000 may be authorised by one of the Trustees.
4. Over £1000 and up to £5000 may be authorised by two Trustees.
5. Over £5000 may be authorised by all of the Trustees.

Expenditure Approval Register

6. All applications will be entered on the Expenditure Approval Register along with the approval decision and be made available to each Finance Standing Committee meeting.

Mileage

7. Members of the JCC and other Federation representatives and Officials travelling on JCC business should normally use public transport and claim reimbursement of public transport fares, whether by train, bus, aircraft or ferry. Such claims must be accompanied by a receipt.
8. Where public transport is not available, otherwise not suitable, or there is a reasonable reason why the representative chooses to use his/her own vehicle as an alternative (s)he should claim the HMRC mileage rate.
9. Where the distance to be travelled would result in exceptional mileage payments a hire car should be considered. In such cases the cost of the hire car and fuel will be reimbursed. The Executive Administrator kirsteen.brown@spf.org.uk will assist with such arrangements where requested.
10. No journey should be undertaken on the assumption it will automatically be reimbursed. If the General Secretary/Treasurer considers that the business activity could competently have been discharged without the need for travel, or at

a reduced cost, reimbursement will not be made or will be limited to the lower equivalent cost.

AMENDMENTS BROUGHT ABOUT BY BANKING CHANGES ETC APPLICABLE TO TRAVEL AND ACCOMMODATION

11. Banks are soon to introduce a 'one time passcode security change' which will involve them texting you a security code to complete the payment process for any purchases online. This means the current central booking process through Executive Administrator Kirsteen.brown@spf.org.uk will no longer be practical.
12. Until this new system is fully implemented and we can be clear about the best processes to adopt, the arrangements shown below should be followed:

Travel within Area

13. This should be authorised by the Area Secretary, booked and paid for by the individual Full Time Office Bearer (FTOBs) / representative and a claim should be submitted to the SPF Finance Department for reimbursement.
14. FTOBs will use the SPF Credit Card.
15. Representatives not issued with a credit card should use a personal credit card or contact the Area Secretary for further guidance.
16. The Area Secretary **must** be able to demonstrate that (s)he has applied the same test as the General Secretary when considering whether travel expenses should be reimbursed.

Travel Outwith Area

17. This should be authorised by the Area Secretary where the destination is within Scotland.
18. Where the destination is out with Scotland an application should be made on email to the Executive Administrator kirsteen.brown@spf.org.uk who will seek approval from a Trustee.
19. Flights under 3 hour duration will be economy class unless a business reason exists to justify as more flexible ticket.
20. Flights over 3 hours but within Europe will be economy flexible unless a business reason exists to justify a more flexible ticket.
21. Flights out with Europe or where the duration is in excess of 6 hours will be business class.

22. Train journeys will normally be undertaken in standard class but it is acknowledged that early booking of first class travel may secure exceptional rates and this will be permissible especially for journeys in excess of two hours. First class rail travel may also be appropriate if work of a confidential nature is to be undertaken whilst travelling.

Accommodation

23. As stated at 11 above, banks are soon to introduce a 'one time passcode security change' which will involve them texting you a security code to complete the payment process for any purchases online. This means FTOBs and representatives will have to book their own accommodation for SPF business and claim reimbursement from the SPF Finance Department.
24. For JCC and FTOB meetings in 2019 and for JCC meetings in 2020, the Apex Hotel in Dundee has set up an online platform to allow you to book your accommodation. The online platforms have been emailed to you for the two remaining FTOB meetings in 2019 and further platforms will be emailed to you as and when available. Booking your accommodation by this method is simple but if you require assistance please contact the Executive Administrator Kirsteen.brown@spf.org.uk
25. In general and as previously was the case, accommodation may be approved where the meeting and travel time taken together exceeds the length of the normal working day. Accommodation will not normally be provided where the member lives less than 45 minutes or 35 miles from the venue, or where the venue is in close proximity to the usual place of duty. This does not apply to SPF Training Courses which are residential for all unless otherwise stated by the Course organiser.
26. If accommodation is desired by any attendee falling within the time, distance or usual place of duty limitations, the requesting member must first seek the approval of the General Secretary / Treasurer. Approval will be granted where a good business reason can be evidenced.
27. Where accommodation is to be booked within Scotland it should be authorised through the Area Secretary and booked and paid for by the individual. Claims for reimbursement should be submitted to the SPF Finance Department. The claim for accommodation should normally be submitted along with any other related claim on or after the date of the event.
28. Where the accommodation has been cancelled by the individual with more than 7 days' notice no charge will be made. Where the accommodation has been cancelled with less than 7 days' notice, the individual will be charged. In the latter case, the claim should be submitted along with the date the cancellation was made and the reason for the cancellation. The claim will only be met where the General

Secretary / Treasurer deems there was a good business reason for the cancellation.

29. Full time office bearers will use the SPF Credit Card.
30. Representatives not issued with a credit card should use a personal credit card or contact the Area Secretary for further guidance.
31. Where accommodation is considered to be required out with Scotland an application should be made on email to the Executive Administrator kirsteen.brown@spf.org.uk who will seek approval from a Trustee.
32. The Secretary **must** be able to demonstrate that accommodation was considered necessary to support the business activity.
33. No accommodation should be secured on the assumption it will automatically be reimbursed. If the General Secretary/Treasurer considers that the business activity could competently have been discharged without the need for accommodation, or with accommodation at a reduced cost, reimbursement will not be made or will be limited to the lower equivalent cost. This is particularly relevant where a member fails to take advantage of preferential rates through early booking or preferred vendors.

Meetings

34. Renewals of meeting contracts or new meeting contracts - should be agreed by the Area Secretary after consultation with the Executive Administrator at Woodside Place.

JCC Members Business Hospitality

35. It is recognised that occasionally it will be necessary for JCC Members or Officials to incur business hospitality expenses. In all cases claims will require to be accompanied by a receipt and details of the person(s) concerned and the reason for the meeting. Where possible members and Officials should seek the authorisation of the JCC Chairman in writing but where less than 48 hours' notice is to be given then this may be sought verbally.

Use of IT Overseas

36. Officials travelling overseas should be aware of the cost implications of using mobile phones, tablets or laptops. Conditions can change from time to time and with contract changes so members should consult the Business Supervisor at Woodside Place about this. Failure to do this may render the Official liable for excess charges.

Contracts

37. Contracts are in the Deputy General Secretary's portfolio and no SPF Official may enter into a commercial contract without his express authority. The Executive Administrator has a list of live contracts.

Miscellaneous & Sundries

38. The purchase of miscellaneous and sundry items, for example additional hardware / software / applications (battery packs / phone chargers / covers etc) is not encouraged. Where such purchases are made, they must be supported by an absolute business need or reimbursement will not be made.

Recovery of Non-Reimbursed Expenditure

39. Where expenditure has been made on credit cards, but is subsequently declined for reimbursement, a corresponding deduction will be made from the next pay. Habitual incursion of such expenditure will result in credit facilities being suspended or withdrawn.