

Travel & Expenses Policy

Policy	Expenditure incurred in the course of carrying out business on behalf of SQA must be in accordance with the guidance set out in the policy detail below.
Why do we need this policy?	<p>This policy aims to ensure that all employees have a clear understanding of their entitlements and requirements when travelling on SQA business and/or incurring expenditure on SQA's behalf.</p> <p>This policy aims to ensure that we:</p> <ul style="list-style-type: none">• safeguard the wellbeing, comfort, safety and security of employees• communicate our commitment to sustainability issues• secure enhanced supplier service levels at the lowest possible cost• consolidate expenditure to obtain discounted rates
How does the principle apply and what does it apply to?	<p>This policy applies to</p> <ul style="list-style-type: none">• all UK and overseas travel undertaken on SQA business• all expenses that are justifiably incurred and for which SQA has set criteria and limits
Which parts of SQA are affected?	<p>This policy applies to:</p> <ul style="list-style-type: none">○ all permanent employees○ fixed term employees○ home workers (designated in their contract of employment)○ internal secondees (SQA staff on internal secondment)○ external secondees (SQA staff seconded out to other organisations) <p>This policy <u>does not</u> apply to temporary agency staff, Qualification Development Specialists, Appointees and non SQA staff seconded into SQA.</p>
What support is available to help SQA implement this policy?	<p>Support and advice on travel is available from the Procurement Team.</p> <p>Support and advice on expenses is available from Payroll staff.</p>
Equality Impact Assessment carried out?	This policy has had an Equality Impact Assessment carried out.

Summary of Sections

Section 1 Inter-site travel and travel to SQA sites

Section 2 General points about travel

Section 3 UK travel

Section 4 International travel

Section 5 Expenses

Guidelines on implementing SQA's Travel & Expenses Policy

Introduction

As a publicly funded body, SQA has a responsibility to ensure that expenditure incurred in carrying out SQA's business is reasonable and justifiable. SQA must also balance the needs of individuals who are required to travel with our commitment to sustainability.

Section 1: Intersite travel and travel to SQA sites

Rail

Flexible train tickets for inter-site travel between Edinburgh and Glasgow are widely available — from business team representatives and from reception in Dalkeith and Glasgow. Tickets must be obtained prior to travel and must be returned if they are not used.

Transport to/from Edinburgh Waverley Station

We operate a shuttle service between Edinburgh Waverley and Dalkeith at 8.45am and 9.30am Monday to Friday (leaving from the Market Street entrance). You must contact reception in Dalkeith to book this service as it does not run if no bookings are made. You must use public transport at any other times unless carrying large equipment.

To return to Waverley station, or when the shuttle service is not in operation, you must use the local bus service or one of the contract taxi's which leave Dalkeith reception at 3.00, 4.00 and 5.00pm. You must contact reception in Dalkeith to book this service as it does not run if no bookings are made. You must use public transport at any other times unless carrying large equipment or if you are leaving Dalkeith after 21.00 hrs.

Travel to SQA sites

You can claim back the full cost of travel by rail from your home to an SQA site that is not your usual workplace. You must book your travel from your home to your location. You are not permitted to travel to Edinburgh or Glasgow and then use an inter-site flexi pass because this substantially increases the total travel costs.

For example: a Dalkeith based employee living in North Berwick travelling to Glasgow must purchase a return ticket from North Berwick to Glasgow.

Journeys from home to your usual workplace do not qualify as business travel, and will not be reimbursed.

Travel to the Train Station

SQA is keen to promote sustainable travel. If you travel to the train station by public transport, SQA will reimburse your public transport costs. If you travel to the train station by car, SQA will not pay mileage allowance (unless you are a home-based worker in receipt of allowances), but car parking costs will be reimbursed.

☺ TIP: You can apply for a loan to cover the cost of an annual travel pass.

Private Car (Non essential car users only)

You should use public transport wherever it is practical and cost-effective.

Use of private cars is permitted:

- with the prior approval of your line manager
- where other methods, such as video conferencing, are unavailable or unsuitable.

You can claim Motor Mileage Allowance (MMA) for travel to an SQA site **that is not your usual workplace**. MMA for inter-site travel has been agreed at a maximum of 106 miles, and this is the maximum mileage that will be reimbursed for travelling between Glasgow and Dalkeith. If you travel to Glasgow or Dalkeith and your mileage is less than 106 miles you must claim the actual miles travelled.

If your mileage exceeds 120 miles you should consider hiring a car (using Form PR51 – Car Rental Request) or using public transport.

Journeys from home to your usual workplace do not qualify as business travel.

Taxis

Taxis should only be used where there is no suitable public or private transport and/or where heavy goods have to be transported.

All local taxi journeys should be pre-booked through Reception using contract firms only.

Taxis should not be taken for journeys within walking distance – e.g. Queen Street to Optima building. In the interests of staff safety, taxis may be used in place of walking or public transport only if a staff member is travelling alone in unfamiliar surroundings.

If you have to work late (after 9pm) through no choice of your own, on an occasional (i.e. less than 60 occasions per year) and irregular basis, taxi travel home can be reimbursed in the following circumstances only:

- where public transport has stopped running
- where it is unreasonable to expect you to use public transport because infrequent availability or poor reliability of service will result in a substantially longer journey than normal
- transport is interrupted by strike action
- where taxis cost less than other means of transport

Taxi fares will be reimbursed only where the line manager is satisfied that such costs have been necessarily incurred. However, it should be noted that travel by taxi acts as a substitute to public transport, so any tip to the driver should not be claimed.

Weekend working

If you are Glasgow-based and are required to travel to Dalkeith at weekends during examination procedures, you must contact reception in Dalkeith before the weekend to book your travel.

Section 2 - General points about travel

Responsibility and liability

Travellers are personally responsible for ensuring they are familiar with this policy and for maintaining compliance.

SQA will reimburse employees for all reasonable and necessary expenses while travelling on authorised SQA business in accordance with our Expenses policy.

Non-compliance with this policy may result in your being denied reimbursement or facing disciplinary action. Exception reports are generated by the nominated Travel Service Providers (hereafter referred to as TSP's) and supplied to budget holders on a monthly basis.

Sustainable Travel

For information on sustainable travel choices, you should familiarise yourself with the Travel Plan which is available on SQA's internet site.

Use of video/teleconferencing

Before booking any travel, it is essential that you consider video/teleconferencing options as a means of reducing costs and carbon emissions. SQA has videoconferencing facilities in both the Optima and Dalkeith building. You can book these facilities via the portal. Click on 'How to ...' and select 'Book a room'. To book a room with videoconferencing facilities you must complete an electronic booking form for both sites.

Making a travel booking

All travel bookings **must** be made via the appointed TSP unless otherwise advised within this policy. You will need one or more of the following forms:

PR 45 – General Travel Request	For air, rail, ferry, bus travel, and car hire overseas
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PR 51 – Car Rental Request	For car hire in the UK only
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Your booking form must contain sufficient information to enable the TSP to book travel and/or accommodation in accordance with your needs (subject to the limits imposed by SQA).

There are contact e-mail details for the appointed TSP within each form.

Making an accommodation booking

You must book all accommodation requirements through the appointed TSP using Form PR 45-Accommodation Request.

There are contact e-mail details for the appointed TSP within the form.

Cancellations

You are responsible for cancelling accommodation bookings if you need to do this, and must contact the TSP that made the reservation as soon as you know that the accommodation is no longer required.

Authorisation

You must obtain authorisation for travel and/or accommodation **before booking** it, in accordance with SQA's Scheme of Delegation:

Traveller	Type	Authoriser
Chief Executive	All travel and accommodation	Director of Finance
Executive Directors	All travel and accommodation	Chief Executive
Direct reports to Chief Executive	All travel and accommodation	Chief Executive
Heads of Service	All travel and accommodation	Director
Staff up to and including Grade 8	UK travel UK accommodation International travel or 1 st class Rail Overseas accommodation Business class Air	Line Manager Head of Service Head of Service Head of Service Director or CEO

Self authorisation is not permitted under any circumstances.

Group Travel

Where more than one employee is travelling to the same location and by the same method of travel, the authoriser of the travel form is determined by the highest level of traveller. For example, if two members of grade 8 staff travel to China with their Head of Service, the travel request form should be authorised by the Head of Service's Director.

Reservations

All travel and accommodation should be booked via the appointed TSP, including travel required in emergencies.

You should book early to take advantage of advance purchase discounts. You will need an outline of your travel plans, including:

- A. Your date of travel
- B. Time of departure
- C. Departure point
- D. Arrival point
- E. Time of arrival
- F. Return details
- G. Baggage details (where applicable)
- H. Accommodation requirements

To reduce costs, you should consider travelling outside of peak times, as this produces significant savings.

Ticket types

E-tickets for air must be used wherever possible.

Where e-tickets cannot be issued, the TSP will deliver tickets to you before travel. SQA is charged a fee for this service.

TSP 24 hour emergency service

You can use the 24-hour Emergency Travel Service for changes after normal business hours, providing the change is urgent. The service is available for emergencies only after 6pm on week days and all weekend:

- Expotel – 0844 7937444

Health and safety when travelling

Under the Health & Safety at Work Act 1974, Section 7, you must take reasonable care for your health and safety. You should ensure you are fit to undertake the journey in question, and consult a doctor first if there is any doubt. SQA's travel insurance does not cover any travel taken against the advice of a medical practitioner.

Flight advice is available on the H&S Portal under Travel.

Transport to and from airports and terminals

Employees travelling together should share transport, wherever practicable.

You should use the most economical mode of transport, given the time of day that you are required to travel, travelling time and the departure/arrival point.

Senior employees travelling together

To minimise any risk to SQA, it is advisable that no more than two senior staff (i.e. CEO and Directors) should travel together.

Personal holiday travel/accommodation

Personal holiday travel may be combined with business travel providing:

- there is no additional cost to SQA
- prior approval has been obtained from your Head of Service or Director or Chief Executive

You must pay any additional costs incurred as a result of taking holiday leave combined with a business trip. Invoices for personal costs must not be combined with business invoices under any circumstances.

Where there is a saving on your airfare - for instance where a weekend reduction applies - the saving cannot be used to justify SQA meeting other costs.

SQA insurance does not provide cover for personal holiday travel including the return leg of your journey. You must take out separate cover for this.

Spouse or companion travel

SQA will not be responsible for, or reimburse any expenses, incurred by a spouse or other individual accompanying an employee on business.

SQA's travel insurance covers employees only. Employees are responsible for arranging travel insurance for a spouse or companion who accompanies them on a business trip.

Telephone usage

Telephone calls made while travelling on business should be reasonable in quantity and cost. Where possible, you should avoid using hotel telephones as they incur considerable surcharges.

If you are travelling overseas and have been issued with a mobile phone or Blackberry, you should contact CHATS before your trip to arrange international access for the duration of your trip.

If you have not been issued with a mobile phone or Blackberry, and anticipate that you will need to make business-related calls, you should either purchase phone cards or use your own personal mobile phone. The daily subsistence rate of £5.00 (£10.00 if overseas) includes personal expenses for ad hoc expenditure like telephone calls, and this amount should be sufficient for the majority of claims. Where costs are in excess of the subsistence rate, SQA will refund the cost of receipted phone cards or the actual cost of calls made on a personal mobile phone provided the calls claimed are individually listed and costed.

Disabled travellers

See the information at the Foreign Office's website:

<http://www.fco.gov.uk/en/travelling-and-living-overseas/ta-relevant-to-you/disabled-travellers>

Women travelling alone

See the information at the Foreign Office's website:

<http://www.fco.gov.uk/en/travelling-and-living-overseas/ta-relevant-to-you/women-travellers>

Section 3 – UK travel

Rail

Rail class of service entitlement

All travellers must travel by Standard Class unless the TSP advises that all seats in Standard Class are full.

If your journey is expected to exceed 2 hours you may submit a request to travel first class. Approval to travel first class **must** be obtained in advance of booking from your Head of Service, Director or the CEO.

Low cost rail travel

- Rail travel £50.01 (return) and over must be booked via the appointed TSP.
- Low cost rail tickets, up to £50.00 (return), must be purchased at local stations and claimed back via the expenses system. This does not apply to travel between Glasgow and Edinburgh, where inter-site tickets must be used by all employees.

Ticketing

Where possible tickets should be ordered in advance and issued by post by the TSP. However if this is not possible there is a facility to collect the tickets at station with Fast Ticket Machines facilities. You will be required to insert your personal credit or debit card to retrieve your ticket (but you will not be charged as this is merely for identification purposes).

The list of fast ticket stations is available on the CS&G portal.

Discounted fares

Please note that standard class rail has several variations of fares. Planning ahead provides the option of buying advance purchase and restricted tickets, which offer savings of over 50%.

Cancellations

You are responsible for cancelling any pre-booked rail tickets that are not required, and must contact the TSP immediately.

Rail tickets, depending on the type of ticket purchased, are normally refundable less an administration fee. Rail tickets should be returned to the TSP for refund within three months of the date of travel printed on the ticket. Seat reservation charges are not refundable, and therefore will be expensed.

Lost or stolen rail tickets

Lost or stolen tickets cannot be refunded. You should contact the TSP in these circumstances to arrange for new tickets to be provided.

Air

The TSP is responsible for ensuring that the lowest logical fare, for the air class entitlement, is applied and negotiated special deals are maximised.

Lowest logical fare definition

Fare savings of up to 70% can be obtained off normal rates by booking restrictive fares. They can be applied on either the outbound or return leg of the journey and normally require to be booked in advance. Further details can be obtained at the time of reservation from the TSP.

The following types of low fare alternatives will be considered in determining the lowest logical airfare:

- Specially-negotiated rates
- Advance purchase fares
- Connecting and one-stop flights
- Alternate airports
- Promotional fares
- Consolidator tickets
- Lower cost non-preferred carriers

Airline class of entitlement (or ticket)

You must travel by the lowest logical fare. 1st Class travel is prohibited and Business Class travel must be approved by your Director or CEO **before booking**.

If all seats on your chosen flight are full you should travel on the lowest cost alternative.

Airport Lounge Access

Lounge Access is permitted for travellers who are travelling on multi leg long haul flights (flight time greater than 5 hours). This requirement should be included in the Additional Comments section of the PR45 form clearly indicating which airport(s) you require lounge access.

Please note that certain Business Class fares may include lounge access. The TSP will be able to confirm if this is included within the fare.

It may be more cost effective for frequent international travellers (5 or more journeys per annum) to apply for an annual pass. The traveller should contact the TSP to discuss their requirements and should complete the PR45 form to apply."

Cancellations

If you cancel your trip after the ticket has been issued, you must advise the TSP and inquire about using the same ticket for future travel.

Lost or excess baggage

Responsibility for retrieving and/or compensating for lost baggage lies with the airlines. SQA will not normally reimburse you for personal items lost while travelling on behalf of SQA (unless in exceptional circumstances).

You will be reimbursed for excess baggage charges only in the following circumstances:

- when travelling with heavy or bulky materials or equipment necessary for SQA
- the excess baggage consists of SQA kit or property

Unused or voided airline tickets

The TSP operates an automated refund process for unused air tickets and will normally make refunds in respect of fully refundable tickets within 7 days.

Unused non-refundable tickets cannot be refunded for any reason.

Private car

Travellers may use their own private car for business purposes when one or more of these conditions apply:

- where more effective use can be made of your time
- where it is less expensive than renting a car, taking a taxi or alternate transport
- when you are transporting SQA goods for delivery
- public transport is not available, is unreliable, or is significantly more expensive
- where the cost of the journey is significantly reduced by car sharing

Frequent use of private cars for business is not encouraged.

Conditions of use

Travellers using their own car for business must comply with the Motor Vehicle and Driver Checks Policy. This policy will verify that cars are roadworthy and the correct insurance cover is in place. Members of staff who fail to comply with this policy will not be permitted to use their private car for business purposes.

Reimbursement for use of private car

Subject to the conditions above being met, SQA will reimburse motor mileage allowance for official business journeys (this includes attendance at courses and events).

Car/Van rental

Car/Van rental criteria

You can rent a vehicle to your destination when:

- driving is more cost-effective than rail, air or bus travel
- the distance to the destination is more than 120 miles
- the destination is not on a public transport route
- transporting large or bulky material on SQA business

Bookings

All car and van rental must be booked using Form PR 51 – Car Rental Booking Form. You must obtain authorisation prior to sending this form to the Car Rental Company. Vehicle hire must include comprehensive insurance cover (see the guidance notes with the PR51 form for details about the insurance cover).

If the appointed Car Rental Company informs you that they are unable to meet your requirements then you can arrange car/van hire via our travel TSP using Form PR 45 – General Travel Request. You must ensure that you request comprehensive car insurance as this will not be included unless specifically requested.

Car/Van rental categories

You must select a small or medium range car.

Insurance

Comprehensive insurance cover must be included when arranging car hire. The PR51 – Car/Van Rental Booking Form states that this must be included.

Cancellations

You are responsible for cancelling rental car reservations, and must contact the Car Rental Company direct.

Other public transport

Buses and underground trains do not require prior booking. Costs should be claimed via the expenses system.

Ferries

Ferry travel must be booked via the appointed TSP using Form PR45 – General Travel Request.

Section 4 – International Travel

Traveller profiles

If you expect to travel outwith the UK at least once per year, you must submit a 'traveller profile' to the TSP to ensure that your details and preferences are adhered to when making reservations.

The traveller profile assists the TSP in enhancing the service provided, and safeguards the welfare of travellers, especially during times of crisis management. Your traveller profile will ensure that names are spelled correctly and match passport details.

It is your responsibility to ensure that your traveller profile is up-to-date, and that any changes are communicated to the TSP.

International risk assessment

Prior to travel, you should find out about the country you are travelling to, local customs and laws in relation to behaviour and conduct. You must not travel to countries where a travel alert has been issued by the Foreign and Commonwealth Office (FCO) (www.fco.gov.uk).

You should avoid unlicensed transportation, observe security and safety announcements, and avoid exposure to any undue risk. Deliberate exposure to danger is not covered by SQA's travel insurance.

See Overseas Travel Risk Assessment on the H&S portal.

Passports and visas

You are responsible for obtaining your own passport. Your passport must be valid for at least 6 months after return to the United Kingdom. You should seek advice on entry visas from the TSP. Visas can be obtained via the TSP provider.

Vaccinations

Travelling to different climates and environments can expose you to disease and health risks. You should visit your GP in the first instance to check whether any vaccinations or other preventative measures are required - vaccinations should normally be carried out by your GP, or an appropriate travel clinic. Vaccination costs can be claimed via the expenses system.

Advice on vaccinations varies from one country to another. Further information is available from these websites: www.fco.gov.uk or www.fitfortravel.scot.nhs.uk.

If you knowingly refuse medical advice, SQA cannot be held responsible should an incident occur.

Rail

Eurostar bookings must be standard class.

Car Rental

As there is no contracted TSP for this service outwith the UK, you should book all car hire through a reputable company and ensure there is adequate insurance cover in place.

Air

The TSP is responsible for ensuring that the lowest logical fare, for the air class entitlement, is applied and negotiated special deals are maximised.

Airline class of entitlement

All international travellers must travel by the lowest logical fare. 1st Class travel is prohibited and travellers must provide justification to their Director or CEO before booking Business Class.

Accommodation

You must book accommodation requirements through the appointed TSP using PR 45 – Accommodation Request.

Direct bookings and/or payment can be made, in exceptional circumstances, where the TSP is unable to provide this service. Approval to book or pay accommodation direct must be obtained from the Traveller's Head of Service or Director in advance of booking.

If the traveller is an authorised corporate credit card holder, payment can be made using their card as this is a permitted transaction. If the traveller does not have a corporate credit card they must use cash or a personal credit card to pay for their accommodation and claim this expenditure via the expenses system.

Foreign currency

International travellers are responsible for arranging their own foreign currency prior to their journey and for converting unused foreign currency back to Sterling on return (unless the traveller is planning another journey). This includes anticipated funds for business use and any money the traveller may require for personal use.

Transport costs in country

Before you travel you should consider the issue of getting around whilst overseas. The most effective mode of transport should be used.

You should consider car hire if this is in a safe driving environment and is likely to be more economical than using taxis. Your car rental must be booked before you go overseas via the TSP using Form PR45 – General Travel Request.

The use of taxis will be permitted when car hire is not practical (e.g., due to safety considerations or poor road infrastructure), not available or not economical. You must obtain receipts for all journeys. If receipts are in a language other than English, you should attach details of the journey to the receipt.

Medical cover and insurance provisions

This section highlights the availability of medical treatment and insurance provisions available to staff when on official SQA business.

Comprehensive annual travel insurance is arranged by the Facilities team. Please request a copy of the travel insurance policy before you travel for the first time you travel (it is also provided to consultants as part of their contracts). It is your responsibility to familiarise yourself with this policy.

There is further guidance on medical treatment abroad in the booklet Health Advice for Travellers. See the Department of Health website at www.dh.gov.uk/en/Policyandguidance/Healthadvicefortravellers/index.htm

Medical treatment abroad

To obtain medical treatment within the European Economic area (EEA) or Switzerland, you will need to provide the overseas medical authority with a European Health Insurance Card (EHIC). The card enables you to obtain medical treatment abroad at reduced rates or free of charge. The extent of free treatment and procedures adopted varies from one Member state to another.

European Health Insurance cards are free and last up to 5 years. Details on how to apply for, or renew, a card can be found at <https://www.ehic.org.uk/Internet/home.do>

It is your responsibility to ensure you hold a valid EHIC card before you travel.

Section 5 – Expenses

Following the booking procedures set out in the previous sections will mean that most large items of travel expenditure are invoiced directly to SQA. There will, however, be some items of expenditure, particularly relating to subsistence, travel and in some instances accommodation, which you will be required to pay and claim back on expenses.

How to claim

All claims for expenses incurred on SQA business should be submitted to the payroll section by the 15th of each month (or earlier if the 15th falls on a weekend or public holiday). Expense claims received after the submission date will not be processed until the following month. Expenses should normally be claimed within 4 weeks of the expenditure being incurred.

Expenses forms

Expense claim forms can be located on the portal under 'Find a Form'. Complete and sign your expenses claim form and submit it for authorisation. Receipts must be attached for any costs over £5.00 (excluding mileage claims). The expense claim form must be authorised by the budget holder.

General

Employees should note that expense claims which are not completed or authorised correctly or are submitted without the necessary receipts will not be processed until the claim meets payroll requirements.

Authorisation

Expense claims must be approved by the employee's immediate line manager or the next highest authority (see below). No employee is authorised to approve their own, a peer's, or a superior's travel expense form.

Claimant	Authoriser
Chief Executive	Director of Finance
Executive Directors	Chief Executive
Direct reports to Chief Executive	Chief Executive
Heads of Service	Director
Staff up to and including Grade 8	Line Manager or above

Receipts

All expenditure with a value of £5.00 and over must be supported by an itemised receipt. Receipts are not required for mileage claims.

Subsistence

Subsistence shall be paid at the rates as detailed below. These rates do not apply to SQA employees who may be required to visit other SQA offices.

Subsistence (inclusive of VAT)	UK Rate	London Supplement	Overseas
Overnight accommodation (B&B)	£85.00	£50.00	Reasonable costs will be permitted see note 5
Breakfast see note 1	£4.00	£2.00	
Lunch see note 2	£8.00	£4.00	
Evening meal see note 3	£20.00	£10.00	
Personal incidental expenses see note 4	£5.00	-	£10.00

Note 1 (Breakfast)

Overnight accommodation should include breakfast. Subsistence for breakfast will only be paid where the traveller has an early start to their business travel.

Note 2 (Lunch)

Subsistence for lunch will not be paid if lunch was provided as part of the business activity.

Subsistence for lunch will only be reimbursed where:

- An employee attends an external event where lunch has not been provided, or travelling to an external event/site on SQA business
- The business activity involves absence from SQA sites for more than 4 hours
- Special dietary requirements are not met at external events

Note 3 (Evening meal)

Subsistence for an evening meal will only be reimbursed where:

- A business activity involves an overnight stay and dinner has not been provided
- An employee returns home late from an external business related activity and it is reasonable to expect the employee to have had an evening meal (excluding activities held on SQA sites)

Subsistence payments do not cover alcoholic drinks.

Note 4 (Personal incidental expenses)

Personal expenses for telephone calls, newspapers and other incidental costs incurred when an employee is absent from their normal place of work on SQA business. This subsistence can be claimed for each 24-hour absence. Receipts are not required but should be provided if obtained.

Note 5 (Overseas subsistence)

Reasonable receipted costs will be reimbursed for meals.

Mileage rates

SQA rates for mileage will remain in line with HMRC rates.

Type of Vehicle	Mileage	Rate
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Cars and Vans	First 10,000 miles	45p
Cars and Vans	Each mile over 10,000 miles	25p
Motorcycle	All	24p
Bicycle	All	20p
Car/Van Passenger*	Each passenger	5p

Mileage is paid for business related travel in accordance with this policy.

You cannot claim mileage to your usual place of work if you are working overtime at weekends or on days when you do not normally work.

* Passenger must be an SQA employee or working on behalf of SQA.

Cash advance

We recognise that you may be required to meet expenditure from your own funds before claiming reimbursement from SQA. This may be on items such as meals or taxi fares, or job-related expenses like professional memberships that must be paid in advance and then claimed on expenses.

If you expect that there will be a requirement to meet expenditure of more than £50 through SQA business, you can apply for a cash advance.

Where the cash advance is required for a business trip, you should determine the amount of cash taking into account the types of expenditure that are likely to be incurred and the cost of living in the country to be visited, if travelling overseas.

Applications for a cash advance must be made using form FIN 02 – Request for Cash Advance, at least 5 working days before you need the funds. The cash advance will be paid into your bank account. Unless you do not have sufficient time to reclaim your expenses, the amount of the advance will then be deducted in full from your next salary payment. (Note: the deduction will be delayed only if the employee does not have sufficient time to claim expenses before their next salary payment). You must claim your actual expenses as soon as possible via the expenses system.

Foreign currency

Where expenditure has been made in a foreign currency, the value to be claimed must be the Sterling equivalent based on the actual exchange rate if known, and evidence provided, otherwise use the exchange rate quoted by HMRC. For details go to http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageVAT_RatesCodesTools

Expenses which are reimbursable through the expenses system

The following expenditure, when incurred on SQA business, can be claimed through the expenses system:

Inter-site mileage	Set at a maximum of 106 miles
Business mileage	Actual mileage reimbursed
Car Parking costs	Actual cost reimbursed
Bridge Tolls	Actual cost reimbursed

Public transport	Actual cost reimbursed
Taxi costs (excluding tips)	Where contract taxi service not available
2nd Passport cost	Applicable only to staff who frequently travel overseas as part of their normal duties
Visas	Actual cost reimbursed
Vaccinations	Where recommended - for overseas travellers
Excess baggage charges	Only if due to traveller carrying SQA equipment/materials
Accommodation costs	Only applicable to international travellers where payment cannot be made by the Travel Service Provider
Internet access	Reimbursable for business use only
Car hire	Overseas only (not UK)
Low cost travel – rail/bus/subway	Business use return tickets costing £50.00 or less only
Telephone calls on personal phone	Actual cost provided calls are business related, individually listed and costed (as per telephone bill)
Corporate Hospitality	Entertainment of external customers for legitimate business reasons (also see below)

Other expenses that are reimbursable through Payroll

External course fees and books	Contact OD for details
Professional Memberships	Actual cost reimbursed – see below for details
Relocation expenses (new staff)	See Relocation Scheme Policy for details
VDU Corrective Glasses	See HR Benefits Policy for details and eligibility

Corporate Hospitality

Entertainment will not be considered to be legitimate business entertainment if

- No external guests are present.
- The purpose of the meeting is primarily social, even though business topics may have been discussed.

The claimant must provide the following details along with their expense claim.

- names of the people being entertained (where known)
- the organisation they represent
- the purpose of the entertainment and the business reasons
- the location at which the expenses were incurred.

The information should be attached to the expense claim form along with the receipts.

Other business-related expenses

Expenditure not listed in this policy may be permitted. You must contact the Payroll section for advice before incurring any expense not detailed above. Items of expenditure that are deemed unacceptable will not be reimbursed.

Expenses which are not reimbursable

The following expenses will not be reimbursed by SQA. This is not an exhaustive list.

Passport renewal (except 2 nd passports)	Clothing/clothes purchase/hire
Parking fines	Car washing and valeting
Childcare costs	Vehicle maintenance or repair
Flowers or gifts for staff reward or absence	Dry cleaning or laundry
Tips of any kind*	Personal credit card fees or interest
Office/IT equipment or supplies**	Personal grooming
Car hire in the UK***	Bus tours/sightseeing
Promotional supplies/prizes	Souvenirs
Home phone or broadband costs	Costs relating to corporate events

* Other than a standard service charge added to restaurant bills (either by restaurant or at diner's discretion).

** Contact Facilities Management for office equipment and IT for IT equipment.

*** All car hire to be booked via the TSP.

Professional Memberships

Professional memberships (e.g., Chartered Institute of Purchasing & Supply, Chartered Institute of Marketing) will be reimbursed by SQA. The membership fee must be paid by the member and then claimed from SQA. Members of staff must complete the Professional Memberships form and submit it to their line manager for authorisation (look in 'Find a Form' on the portal). Contact OD for guidance if you are unsure if your professional membership is relevant to your role.

Members of staff can apply for a cash advance to pay for their professional memberships. See the section above on 'Cash Advance' for details.

Tax and National Insurance

SQA holds a dispensation (this is an exemption for expenses not being subject to tax and NI contributions) for allowable business expenses supported by a receipt. It is imperative that you adhere to this policy and contact Payroll about any queries before incurring expenditure.

If you incur an expense not covered by this policy, the expense may not be paid, or you might be liable for tax and national insurance.

You can use the following numbers to contact the HMRC (Inland Revenue) about any personal tax or National Insurance issue.

Employee Helpline: 0845 0703703

Self Assessment Helpline: 0845 9000444

SQA's employer's reference is 961/8229440. You should have your National insurance number available.

You can also find helpful information on the HMRC website www.hmrc.gov.uk.