

## SCOTTISH QUALIFICATIONS AUTHORITY

<b>POLICY NAME</b>	TRAVEL, ACCOMMODATION AND EXPENSES
<b>POLICY EFFECTIVE FROM</b>	22/11/2019
<b>POLICY REVIEW DATE</b>	22/11/2021

# Travel, Accommodation and Expenses Policy

## Why do we need this policy?

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.

This policy aims to ensure that we:

- ◆ safeguard the wellbeing, safety and security of employees
- ◆ communicate our commitment to sustainability issues
- ◆ ensure that the lowest logical fare is booked, and the use of any special deals is maximised
- ◆ consolidate expenditure to obtain discounted rates

## How does the policy apply and what does it apply to?

This policy applies to:

- ◆ 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)

This policy **does not** apply to temporary agency staff, Qualification Development Specialists, Appointees and non SQA staff seconded into SQA.

## What support is available to help SQA implement this policy?

Support and advice on travel is available from the Procurement Team.

Support and advice on expenses is available from the Payroll Team.

Support and advice on Risk Assessments is available from the Facilities Team.

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# SQA Travel, Accommodation and Expenses Policy

As a publicly-funded organisation, SQA has a responsibility to ensure that the 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.

Before making travel arrangements or incurring expenses, travellers should ask themselves:

- ◆ Do I need to make this journey?
- ◆ Could I discuss the business matter by correspondence, telephone, Skype or video conference?
- ◆ Can I walk or cycle to my meeting?
- ◆ Can I use public transport?

## Responsibility and liability

You are personally responsible for ensuring that you are familiar with this policy, and for complying with it. Under the Health and 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 medical practitioner in the first instance, if there are any concerns. SQA's travel insurance does not cover any travel undertaken against medical advice.

SQA has a duty of care to ensure your safety when you are travelling for business reasons. It is essential that you make arrangements for maintaining contact with your Line Manager throughout your journey, particularly if you are travelling alone or to international destinations. A Risk Assessment must be completed before you travel internationally and should help to assess the safety and viability of your trip.

The Guidance for Travel, Accommodation and Expenses Policy provides further advice and clarity around what steps to take in an incident or emergency, both domestic and international. It is your responsibility to familiarise yourself with these procedures and ensure you follow any instructions carefully.

If you have any concerns for your safety during the period of travel, you can contact the Travel Service Provider (TSP) to make alternative arrangements. Any issues you have experienced regarding health and safety should be reported to [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk) at the earliest opportunity.

SQA will reimburse you for all reasonable and necessary expenses while travelling on authorised SQA business in accordance with this policy.

Non-compliance with this policy may result in you being denied reimbursement or facing disciplinary action. Exception reports are generated by the nominated TSP and supplied to budget holders on a monthly basis.

# Section 1: Booking and general information

## 1.1 TSP contact details

Corporate Travel Management

- ◆ Email – [Gov.Scot@Redfern-travel.com](mailto:Gov.Scot@Redfern-travel.com)
- ◆ Telephone – 01274 760650

Ian Dickson Travel

- ◆ Email – [julian@iandicksontravel.com](mailto:julian@iandicksontravel.com)
- ◆ Telephone – 0131 556 6777

## 1.2 Authorisation

You must obtain authorisation for **both your trip and the cost** of the 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 Business class air Rest time for International Travel	Line Manager Head of Service Director or CEO Director or CEO

**Self-authorisation is not permitted under any circumstances.**

## 1.3 Related policies and documents

This policy must be read in conjunction with:

- ◆ Guidance for Travel, Accommodation and Expenses Policy
- ◆ Driving for Work policy
- ◆ SQA Scheme of Delegation
- ◆ PR45 — Domestic and International Travel and Accommodation
- ◆ PR46 — International Travel and Accommodation (China)
- ◆ PR51 — Vehicle Rental Request
- ◆ INT1 — Risk Assessment
- ◆ FIN 02 – Request for Cash Advance
- ◆ Vehicle & Driver Self Check
- ◆ Foreign & Commonwealth Office (FCO) guidelines

You can also find the above forms in the 'Find a form' section on the SQA Intranet.

## 1.4 Making a travel and/or accommodation booking

All travel bookings **must** be made via the appointed TSP. You will be required to complete the appropriate forms:

PR45	For accommodation and air, rail, ferry, car hire and bus travel
PR46	For accommodation and air, rail, car hire and transfers (China)
PR51	For vehicle hire in the UK only
INT1	Country and Health & Safety Risk Assessment for international travel

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).

You are responsible for retaining the authorised form and quote for a period of seven years under HMRC financial rules.

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

## 1.5 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.

## 1.6 Telephone and internet usage

Telephone calls and internet usage 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 have not been issued with a mobile phone and anticipate that you will need to make business-related calls, you should either purchase phone cards or use your own personal mobile phone. SQA will refund the cost of receipted phone cards or the actual cost of calls made on a personal mobile phone provided, the calls being claimed are individually listed and costed.

## 1.7 Car parking

If you are required to take your car for official business, you must choose the most cost-effective parking option available.

If you need to park at the airport, the TSP should book car parking as part of the travel requirements. The TSP will automatically book the long-stay car park. If, for health and safety reasons, you cannot use the long-stay car park, you are permitted to use the short-stay car park. You must indicate that you require the short-stay car park on your booking form.

## 1.8 Loyalty cards

The benefits accumulated on personal frequent traveller/air miles/loyalty cards through business travel can be used for business purposes only, and as long as there is no additional cost to SQA. However, the availability of such benefits must not influence the choice of flight and/or accommodation.

## 1.9 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 a weekend reduction — 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.

## 1.10 Spouse or companion

Spouses or companions are permitted to travel with an employee.

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.



# Section 2: UK travel booking

## 2.1 Inter-site travel

### 2.1.1 Travel by rail: flexible tickets/smart cards

Flexible train tickets or cards for inter-site travel between Edinburgh Waverley and Glasgow stations are available from reception in Dalkeith and Glasgow. Tickets should be obtained before travel and must be returned if they are not used. Smart cards must be returned after use.

Frequent inter-site travellers (more than four trips per month) should ask [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk) for a dedicated smart card.

Please note the flexible tickets available from reception are only valid to and from Edinburgh Waverly and Glasgow stations. You can purchase a return ticket from Edinburgh Waverly to Shawfair station and reclaim via expenses. Please retain your receipt.

### 2.1.1 Transport to and from Lowden to Waverley rail station

SQA operates a shuttle service between Edinburgh Waverley and Lowden from Monday to Friday. You must contact Lowden reception to book this service as it does not run if no bookings are made. You must use public transport at any other times unless you are carrying large equipment. A taxi is acceptable in this instance, but this must be booked through Lowden reception.

### 2.1.2 Transport to and from Lowden and Shawfair rail station

You must request a return ticket to Shawfair Station when booking a ticket from the Travel Service Provider. A shuttle service is available between Shawfair Station and Lowden. You must contact Lowden reception to book this service. *Please refer to the Guidance for Travel, Accommodation and Expenses Policy for further details.*

### 2.1.3 Travel to and between SQA sites

You can claim back the additional cost of travel by rail from your home to an SQA site that is not your usual workplace. You must book the most economic route. This may require you to book the travel from your home to your end location if the overall cost is less than booking from your local station to Edinburgh or Glasgow and then using a flexi pass.

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

## **2.1.4 Travel by a private vehicle**

Motor Mileage Allowance (MMA) can be claimed for inter-site travel between Optima and Lowden from your usual place of work or home, whichever is the shortest distance, to the maximum of 106 miles round trip. Homeworkers can claim mileage from home.

You can claim the total MMA for travel from your home (or other starting point if applicable) to a location that is **not your usual workplace**. So, for example, if you live in Paisley and you attend a meeting in Fife, you can claim the total miles travelled from your home to the place where the meeting is being held.

Frequent use of private vehicles for business is not encouraged.

## **2.2 UK Rail Travel**

### **2.2.1 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 additional 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.

### **2.2.2 Class of service**

Standard class should be booked in all instances. Medical exemptions apply. Please contact [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk) to discuss the process for medical exemptions.

### **2.2.3 Low cost rail travel**

Rail travel costing £50 or less may be purchased via the TSP or at local stations and claimed back via expenses. This does not apply to travel between Glasgow and Edinburgh, where inter-site tickets must be used by all employees.

### **2.2.4 Ticketing**

Where possible, tickets should be ordered in advance and issued by the TSP. If this is not possible, there is a facility to collect the tickets at railway stations through the Fast Ticket Machines.

### **2.2.5 Cancellations**

You are responsible for cancelling any pre-booked rail tickets that are no longer required, and for contacting the TSP at your earliest convenience.

## **2.2.6 Unused or voided tickets**

The TSP operates an automated refund process for unused rail tickets, and will normally make refunds in respect of fully-refundable tickets within seven days.

Unused non-refundable tickets cannot be refunded for any reason but can be transferred to another time of travel.

## **2.3 UK Air Travel**

The TSP is responsible for ensuring that the lowest logical fare is booked, and the use of any special deals is maximised. The TSP should provide three options where possible.

### **2.3.1 Airline class of entitlement (or ticket)**

Only Economy Class is permitted.

### **2.3.2 Cancellations**

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

### **2.3.3 Unused or voided tickets**

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

Unused non-refundable tickets cannot be refunded for any reason

### **2.3.4 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.

## **2.4 Use of private vehicles**

You may use your own private vehicle 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 vehicles for business is not encouraged.

## **2.4.1 Motor vehicle and driver checks**

Travellers using their own vehicle for business must comply with the Driving for Work policy. This policy will verify that vehicles 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 vehicle for business purposes.

You will be required to complete the 'Vehicle & Driver Self Check' form.

## **2.4.2 Reimbursement for use of private vehicle**

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

Failure to complete the 'Vehicle & Driver Self Check' form may result in non-payment of the mileage claimed.

## **2.5 Car/van rental**

### **2.5.1 Car/van rental criteria**

You can rent a vehicle to your destination when:

- ◆ driving is more cost-effective than rail, air, bus travel or the use of your private car (as per section above on Private Car use)
- ◆ the distance to the destination is more than 120 miles round journey
- ◆ the destination is not on a public transport route
- ◆ transporting large or bulky material on SQA business

### **2.5.2 Bookings**

All car and van rental must be booked using Form PR 51 – Car Rental Request. You must obtain written authorisation before sending this form to the car rental company. A copy of the authorisation should be retained for 7 years for audit purposes.

If the appointed car rental company informs you that they are unable to meet your requirements, please contact [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk) for further advice.

### **2.5.3 Car/van rental categories**

You must select a small or medium range car class A, B or C. If you require a car outwith these classes, you must provide and record justification at the time of authorisation.

It is recommended that all cars should be returned with a full fuel tank. The cost of the fuel can be claimed back through expenses.

## 2.5.4 Cancellations

You are responsible for cancelling rental car reservations, and must contact the car rental company direct at your earliest convenience.

## 2.6 Taxis

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

All local taxi journeys should be pre-booked through Reception, using contract firms, during business working hours.

Taxis should not be taken for journeys within walking distance — eg Queen Street station to the Optima building. Taxis may be used instead of walking or public transport only if a staff member is travelling alone in unfamiliar surroundings, due to the safety reasons, and must be pre-approved by the line manager.

If you have to work late (after 9pm) through no choice of your own, on an occasional 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 tips will not be reimbursed.

## 2.7 Ferry

Ferry travel must be booked via the appointed TSP using PR45.

## 2.8 Other public transport

Buses and underground trains do not require prior booking. Tickets / Receipts should be retained for claiming costs via expenses.

## 2.9 Other business travel

You can claim the total MMA for travel from your home (or other starting point if applicable) to a location that is **not your usual workplace**. So, for example, if you live in Paisley and you attend a meeting in Fife, you can claim the total miles travelled from your home to the place where the meeting is being held.

## Section 3: UK Accommodation Booking

### 3.1 Making an accommodation booking

You must book all accommodation through the appointed TSP. The PR45 form must be completed and approved in line with the Scheme of Delegation (see 1.1 above). After approval has been received you can either e-mail the form to the TSP or use the online booking tool. You can request a logon for the booking tool by e-mailing [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk).

#### 3.1.1 Room rates

There are agreed rates for UK accommodation and should be adhered to where possible. If you cannot find suitable accommodation within the agreed rates you would require further authorisation (see section 1.1) before booking.

Policy rate	Outside London	London Supplement
Overnight Accommodation (B&B)	£85	£75

#### 3.1.2 Cancellations

You are responsible for cancelling accommodation bookings and must contact the TSP or cancel the booking online as soon as you know that the accommodation is no longer required.

# Section 4: International travel

## 4.1 Country and Health & Safety Risk Assessments

Risk assessments (RAs) are mandatory for all travellers.

It is the responsibility of the traveller to complete the INT1 RA form prior to travel, to ensure that they fully aware of any risks identified, making an informed decision on whether or not to travel, and complying with any specific guidance provided in the RA form.

Ensure your RA is completed and received by Facilities at least two working days (Monday to Friday) before the date of departure.

Each RA only covers one trip only. If you have previously completed an RA for a country you are revisiting, you will need to complete a new RA for your next trip.

The traveller is not permitted to travel if the RA has not been signed and submitted.

Should the traveller decide to travel without a completed RA it will be at the traveller's risk.

Do not travel if concerned about personal safety.

Do not travel if advised by the FCO, or against advice of your medical practitioner.

Please refer to the Guidance for Travel, Accommodation and Expenses Policy document for further details.

## 4.2 International travel booking

All travel bookings **must** be made via the appointed TSP. Refer to section 1.1

## 4.3 International air travel

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

The TSP should provide three options where possible.

### **4.3.1 Class of travel**

You must travel by the lowest logical fare. First Class travel is prohibited.

When travelling on official business, core SQA staff shall travel Economy Class when the **flying** time (one way) is less than 10 hours. Business Class travel should be considered when the flying time (one way) is more than 10 hours, or when your Director or CEO is willing to sanction a higher level of ticket (typically, where a member of staff necessarily travels for official reasons, in company with a person who is not a SQA employee and who is travelling in a higher class).

Business Class travel must be approved by your Director or CEO **before booking**.

All employees travelling together in the same group must travel in the same class.

When travelling via economy flights, at the time of booking their Director and the traveller should consider an appropriate rest time on arrival taking into consideration the health and wellbeing of the traveller.

## **4.4 International rail travel**

Rail travel can be booked through the TSP using form PR45 / PR46.

## **4.5 Car rental**

Car rental travel can be booked through the TSP using form PR45 / PR46.

## **4.6 Airport transfers**

Transfer from the airport to your hotel can be booked through the TSP using form PR45 / PR46. If you are travelling business class this may be included with your ticket.

## **4.7 Taxis**

Taxis can be booked through the TSP using form PR45 / PR46. You can also arrange your own taxis and this will be reimbursed.

## **4.8 Passports**

You are responsible for obtaining your own passport. Your passport must be valid for at least 6 months after the date of your return to the United Kingdom.



## 4.8.1 Second passport

If you require a second passport, you must apply to HM Passport Office.

Guidance on how to apply for a second passport can be found at:  
<https://www.gov.uk/government/organisations/hm-passport-office>

The cost can be claimed back through expenses.

Please refer to section 5.7 for further guidance.

## 4.9 Visas

It is the traveller's responsibility to ensure they have a valid visa for the country they are travelling to.

The specific visa requirements can be found on the FCO website  
<https://www.gov.uk/government/organisations/foreign-commonwealth-office>

You can also contact the international regional administrators by e-mailing them on [sqainternational@sqa.org.uk](mailto:sqainternational@sqa.org.uk). They will be able to give the most relevant information about the process required to obtain a visa.

There is some useful information relating to visa applications available in the Guidance for Travel, Accommodation and Expenses Policy.

## 4.10 Airport lounge passes

Lounge access is permitted for employees who are travelling economy class on multi-leg or long-haul flights where the flight time is greater than five hours. This requirement should be included on your PR45 / PR46 travel form and should clearly state the airport(s) where you require lounge access.

## 4.11 International accommodation booking

You must book all accommodation requirements through the appointed TSP. The form must be completed and approved in line with the Scheme of Delegation (see 1.1 above). After approval has been received you can either e-mail the form to the TSP or use the online booking tool. You can request a logon for the booking tool by e-mailing [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk).

### **4.11.1 Room rates**

The rates for International accommodation and subsistence will follow the FCO guidelines for the country that you are travelling to.

Please contact [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk) if you have difficulty applying the FCO guidelines.

All exceptions must be pre-approved by the Director of Finance.

### **4.11.2 Cancellations**

You are responsible for cancelling accommodation bookings and must contact the TSP or cancel the booking online as soon as you know that the accommodation is no longer required.

## **Section 5: Expenses**

Any travel and accommodation booked via the TSP will be invoiced directly to SQA. You will need to purchase some items of expenditure relating to subsistence, travel and, in some instances, accommodation, yourself and claim back through expenses.

### **5.1 How to claim**

All claims for expenses incurred on SQA business should be submitted through Business World 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 four weeks of the expenditure being incurred.

### **5.2 General**

Employees should note that any expense claims that are not substantiated by the relevant receipts will not be reimbursed.

### **5.3 Authorisation**

Expense claims do not require authorisation as the system has built-in controls to comply with the Travel, Accommodation and Expense Policy. Please note that, to comply with audit policy, the system selects random expenses to be authorised in line with the Scheme of Delegation.

## 5.4 Subsistence

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

<b>Subsistence (inclusive of VAT)</b>	<b>UK/International Rate</b>	<b>London Supplement and Airports</b>
Overnight accommodation (B&B)	£85.00	£75.00
Breakfast (see note 1)	£6.00	£2.00
Lunch (see note 2)	£10.00	£4.00
Evening meal (see note 3)	£25.00	£10.00
Personal incidental expenses (see note 4)	Receipted expenses up to £5 domestic and £10 international	
International Accommodation and Subsistence*	<a href="#">Worldwide Subsistence Rates – Effective 06 April 2019</a>	

\* All exceptions must be pre-approved by the Director of Finance

### 5.4.1 Note 1 (Breakfast)

Overnight accommodation should include breakfast. Subsistence for breakfast will only be paid where the traveller has to leave their home before 6:30am.

### 5.4.2 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:

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

### 5.4.3 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.
- ◆ You return home late from an external business related activity and it is reasonable to expect you to have had an evening meal (excluding activities held on SQA sites).

Alcohol will not be reimbursed.

## 5.5 Mileage rates

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

Type of Vehicle	Mileage	Rate
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.

## 5.6 Cash advance

We recognise that you may have 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.

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 five 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.

## 5.7 Expenses that 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
Second 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)
Laundry	Up to £10 per day

### 5.7.1 Other expenses that are reimbursable through payroll

Some costs are reimbursable under other policies or by other sections of SQA:

External Course fees and books	Contact OD and Change Management for details
Professional memberships	Actual cost reimbursed – see Learning & Development policy for details
Relocation expenses (new staff)	See Relocation Scheme Policy for details
VDU corrective glasses	See HR Benefits Policy for details and eligibility

## 5.8 Expenses that are not reimbursable

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

- ◆ Passport renewal (except 2nd 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
- ◆ 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.

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

\*\*\* All car hire is to be booked via the contracted car hire company — details available from [travel.management@sqa.org.uk](mailto:travel.management@sqa.org.uk).

## 5.9 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.