

Applies to: All 3rd Parties	SSE External Expense Procedure (Non-SSE Resource)	PR-PRS-001
Classification: External	Uncontrolled if printed	Rev:1.00

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1. Introduction

This procedure details the expenses which are reimbursable to Non-SSE resource when delivering a service on behalf of SSE or any SSE group company (SSE). SSE expects Non-SSE resources to follow the same governance and principles as SSE staff when incurring business expenses. This procedure details where expenses may be reimbursed.

Please note, the expenses set out in this procedure may only be claimed where there has been written agreement by SSE prior to the commencement of the contractual service.

This procedure details the minimum requirements that need to be complied with for expenses to be paid to Non-SSE resources. No subsequent agreement will increase the level of expense that can be claimed but may reduce the level of expenses being offered.

Non-SSE resources are responsible for ensuring that expenses are:

- Valid for business purpose(s) and,
- Solely related to performing services and,
- Compliant with this procedure.

Failure to comply with the above may result in the rejection of expenses and claims and where appropriate termination of the contractual service being provided by the Non-SSE resource.

SSE reserve the right to audit any business expenses being claimed. Recovery of any costs from the Non-SSE resources that are not in compliance with this procedure, shall be at the discretion of SSE.

1.1 Approval of Expenses

1.1.1 General

All proposed expenses must be fully substantiated (date, estimated cost, reason, location etc) and submitted for approval to the relevant SSE Cost Centre Manager at least seven days in advance and prior to any bookings being made or costs incurred. Any expenses which do not receive prior approval may not be reimbursed.

The SSE Cost Centre Manager or delegate will ensure that business expenses being invoiced by the Non-SSE resources align to those approved prior to booking and are comparable to the estimated costs submitted for approval. Any expenses not aligned may not be reimbursed by SSE.

All expenses being claimed by Non-SSE resources must be accompanied by a relevant VAT receipt. Electronic copies of receipts are required to be kept for up to three years following the date of expense. Examples of compliant information includes:

- Accommodation – Original hotel receipt
- Airfare – Original airline receipt and itinerary
- Food and Drink – Original itemised receipt(s)
- Taxi – Original receipt

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- Car rental - Original receipt as well as fuel receipts and mileage travelled
- Mileage – Cumulative mileage log using a system such as Google Maps and details of reason for travel during normal business hours. Reimbursable rates are as specified by HMRC.

Expenses will not be reimbursed by SSE if no evidence of the expense is provided in accordance with this procedure.

SSE will only reimburse the actual cost of legitimate expenses incurred by Non-SSE resources and will not pay any form of uplift or on any other fixed expense amount basis, unless stipulated within the contract.

1.2 Travel Expenses

1.2.1 General

Non-SSE resources are expected to utilise the SSE Travel Desk to book any business-related travel. Where it is not possible to use the SSE Travel Desk, the following section provides an overview of allowable travel expenses when Non-SSE resources are required to travel for business.

Non-SSE resources may be expected to travel within their own time and out-with normal working hours. SSE will not reimburse Non-SSE resources for any travel time undertaken in delivering their contractual service to SSE, unless stipulated within the contract.

1.2.2 Taxi Usage

Non-SSE resources are expected to be prudent to ensure that this is the most effective form of transport. Non-SSE resources should consider other forms of public transport prior to booking any taxi.

1.2.3 Car Rental

Where car rental is required for business purposes and has been calculated at the most cost-effective mode of transport, Non-SSE resources are expected to use as a maximum either compact (single usage) or intermediate (shared usage) cars. Any other car ranges or upgrades being booked by Non-SSE resources will be reimbursed by SSE at the lower rate.

Cars must be refuelled prior to returning to the car hire company and only business usage mileage will be reimbursed by SSE. Where cars are not refuelled, the cost of refuelling by the car hire company will be recovered from the Non-SSE resource.

Any additional insurance or coverage being offered by the car rental supplier is at the discretion of the Non-SSE resource and will not be reimbursed by SSE.

1.2.4 Non-SSE resource Owned Vehicles

Where Non-SSE resources owned vehicles is used for business travel, mileage will be reimbursable at the applicable rate specified by HMRC. Non-SSE resources are expected to track their overall mileage usage and where mileage exceeds relevant HMRC thresholds, mileage claims will reduce to the relevant mileage rate.

Non-SSE resources must have suitable insurance in place for business purposes and SSE will not accept any liability for any costs or damage arising from the use of personal vehicles.

Non-SSE resources will be expected to be based at an SSE location. Reimbursable mileage will be capped at 100 miles per day and is only applicable for business mileage over and above the Non-SSE resource's typical daily commute (e.g. home to SSE location). SSE will not reimburse mileage for any commute between the Non-SSE resource's home and regular place of work.

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1.2.5 Parking

Non-SSE resources are expected to be prudent when selecting parking facilities and where possible utilise any discounted parking options available.

1.2.6 Flights

Following approval from the relevant approver, the Non-SSE resource's air travel will be reimbursable, if booked in accordance with this procedure.

Domestic Flights (UK and Republic of Ireland); All flights must be:

- Booked in economy class and the lowest logical fare available within a three-hour time-slot of the desired travel time
- Approved by the relevant approver at least seven days in advance of travel. Any approvals within seven days of travel must be approved by the SSE Cost Centre Manager.
- Booked with hand luggage only unless the Non-SSE resource's business trip is greater than 2 days.
- SSE will reimburse any baggage required for business equipment.

International Flights; No flights are to be booked without approval by the SSE Cost Centre Manager.

1.2.7 Rail and Bus Travel

Following approval from the relevant approver, the Non-SSE resource's rail and bus travel will be reimbursable, if booked in accordance with this procedure.

All rail travel must be:

- Booked in economy class and the lowest logical fare available within a three-hour time-slot of the desired travel time. First class may be booked by the Non-SSE resource if rail travel is expected to be more than 3 hrs and costs have been approved by the SSE Cost Centre Manager.
- Approved by the relevant approver at least seven days in advance of travel. Any approvals within seven days of travel must be approved by the SSE Cost Centre Manager.

1.2.8 Accommodation

Following approval from the relevant approver, the Non-SSE resource's accommodation will be reimbursable, if booked in accordance with this procedure.

Accommodation will only be reimbursable if:

- Booked within the specified allowable rates (£80 per night or £120 per night if London). Where accommodation is not available within these rates, approval must be received from the SSE Cost Centre Manager prior to booking
- Accommodation is more than 60 miles from normal place or residence
- Approved by the relevant approver at least seven days in advance of travel. Any approvals within seven days of travel must be approved by the SSE Cost Centre Manager.

Where longer term accommodation is required from a Non-SSE resource, alternative accommodation such as bed and breakfast, service accommodation or flat/house rentals should be considered.

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1.2.9 Food and Drink

The following food and drinks are reimbursable to Non-SSE resources during approved travel only:

- Evening meals when travelling by air or rail after 6pm.
- Evening meals when using accommodation for business purposes
- Allowable costs for evening meals are £30 per person and includes 1 x drink

1.3 Non-Reimbursable Expenses

1.3.1 General

SSE will not reimburse any other form of expense other than those specified within this procedure. Examples of Non-reimbursable expenses include, but are not limited to:

- Cancellation charges unless there is a justifiable business reason. The relevant SSE Cost Centre Manager will at their discretion decide if cancellation charges are reimbursable.
- Upgrades such as room changes, early/late check-in or check-outs and gym access
- Any costs associated with the Non-SSE resource not using booked accommodation ('no-show')
- Any other Non-standard accommodation charges
- Breakfasts
- Any form of lunch, unless business related
- Drinks such as juice, tea and coffee, unless business related
- Any alcoholic drinks
- Gratuity
- Any food or drink not associated with business travel

1.4 Waiver of Procedure

1.4.1 General

Any expense required for business purposes that is not included in this procedure must be approved by the SSE Cost Centre Manager at least 7 days in advance of any costs being incurred by Non-SSE resources.