

# **TRAVEL AND SUBSISTENCE RULES, GUIDANCE AND Q & A's**

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## **Travel and Subsistence Rules**

### **Introduction**

Travel and Subsistence allowances including actual receipted costs and flat rate mileage payments are payable to all staff and Ministers of the Scottish Government including part-time and fee-paid staff.

It is the responsibility of each individual member of staff to fully understand the rules under which travel and subsistence expenses can be claimed.

In cases of doubt about rules or their application, advice must be obtained from your countersigning officer, or where appropriate the Travel and Subsistence Team, prior to making a journey.

It is inadvisable to make assumptions or to expect other colleagues to provide advice about the rules.

### **Reimbursement of Travel and Subsistence Expenses**

The general principle, in claiming travel and subsistence expenses, is that reimbursement is not appropriate unless additional expense is actually incurred in carrying out official business.

### **Claims for alcoholic drinks will not in any circumstances be reimbursed under travel and subsistence arrangements.**

### **Planning of Travel on Official Business**

Official travel must be planned with the aim of keeping total expense to the minimum taking account of business needs. Staff in consultation with their countersigning officer must consider the following points:

- that the work cannot be satisfactorily carried out by correspondence, telephone, by video-conferencing, or by utilising the services of a local member of staff. The possibility of calling on a colleague working in the same business area who is known to undertake trips to the venue in question should also be considered as an alternative option
- that the work cannot be postponed until another visit to the same area is to be made

### **Means of Travel**

Once it has been established that a journey on official business is unavoidable staff, in discussion with the Countersigning Officer and prior to the journey being undertaken, must ensure that the most effective method of travel is selected from the following:

- public transport (including rail, air and ferry)
- official allocated car if available
- hired car
- taxi hire
- privately owned motor vehicle

The aim is to use the most efficient, economic and environmentally sound means of travel, taking into account subsistence costs and savings in official time. Staff travelling on official business must consider the range of fare options available. This should include special fare promotions, day returns, saver and season tickets and any other fares offers where their use does not impair the efficiency of the journey being undertaken.

Countersigning Officers must satisfy themselves that this has been achieved before the journey is undertaken. If the above criteria are not observed and there is no evidence of this on the claim form then the Travel and Subsistence Team will question claims and may return them prior to payment being made. In these circumstances and where necessary Countersigning Officers will be consulted.

### **Travel from Home to Permanent Workplace**

The cost of daily travel between home and permanent workplace is a personal responsibility. However, home to office travel can be paid from public funds when a member of staff is:

- entitled to an excess fare allowance (PDFD Finance Relocation Services should be contacted regarding excess fares)
- required to make an additional attendance outside normal working hours (HMRC has ruled any payment should be subject to Tax and National Insurance Contributions therefore any travel expenses should be claimed through Payroll)
- required to make a journey to a rail station late in the evening (after 10.00pm) to travel by overnight sleeper train
- required to remain at the workplace and public transport has either ceased to run or is severely restricted
- travelling under the emergency arrangements at times when public transport is disrupted

## **Definition of Terms**

- **Official Travelling** - travel for the purposes of official business. For daily travel to and from a detached duty workplace only, any excess travelling costs will normally be payable. It does not include travelling between the home and permanent workplace.

- **Not Classed as Official Travel** - HMRC has ruled that attendance at selection boards, promotion boards, journeys made on recall to duty from annual leave, cancelled holidays, emergency arrangements for disruption of public transport except for industrial action and investitures should all be subject to Tax and National Insurance contributions. This is because these costs are not being incurred in the performance of the employee's duties.
- **Home** - the place at which a member of staff normally lives while working at a permanent workplace.  
For the purpose of calculating only mileage allowance, claimable for staff living away from the normal place of residence because of detached duty, the actual place of residence during detached duty will be regarded as 'home' and the place at which work is undertaken during the period of detached duty will be regarded as the 'permanent' workplace
- **Detached duty** - period of duty which is likely to be less than three years at a workplace which is not the permanent workplace. (HMRC has ruled that this is a taxable expense when it is known that the detached duty is going to be longer than two years. HROD Finance Relocation Services should be contacted regarding Detached Duty expenses)
- **Continuous duty** - a spell of duty of two or more consecutive working days at a workplace other than the permanent workplace

## General Information

Staff must claim travel and subsistence expenses through iExpenses. Information about current UK travel and subsistence limits is available on the Travel and Subsistence Expenses Types/Limits page.

If your iExpenses claim is selected for 100% checking you should take a photocopy of any receipts for your own records and print out the Confirmation page. Where appropriate attach the original receipts and pass to your countersigning officer for authorisation. After authorising your countersigning officer should send any receipts if appropriate and the Confirmation page to the Travel and Subsistence team. If your iExpenses claim is not selected for 100% checking print the Confirmation page and attach any original receipts, if appropriate and pass to your countersigning officer, after authorising the countersigning officer should pass to the BCLO for retention.

Comprehensive training/guidance about completion of the iExpenses travel and subsistence claim can be found in the e-learning pages within SEAS.

Staff who cannot obtain access to SEAS iExpenses should use the TS-1 claim form which can be completed electronically or in manuscript and can be found in the eForms search in Saltire. Guidance notes and the Travel and Subsistence Expenses Types/Limits sheet are attached to the form. If submitting manually staff should attach their receipts to the TS-1 form and pass to their Countersigning officer

**ALL STAFF ARE REMINDED THAT SUBMISSION OF A FRAUDULENT TRAVEL AND SUBSISTENCE EXPENSES CLAIM WILL CONSTITUTE A SERIOUS DISCIPLINARY OFFENCE. IT WILL NOT BE A DEFENCE TO ARGUE THAT YOU WERE UNAWARE OF THE RULES. IF ANYONE HAS ANY DOUBT ABOUT THEIR ENTITLEMENT TO SPECIFIC EXPENSES THEY MUST CONSULT THE TRAVEL AND SUBSISTENCE TEAM BEFORE INCURRING THE EXPENDITURE. IF AN INDIVIDUAL SUBMITS A FRAUDULENT CLAIM THIS WILL LEAD TO DISCIPLINARY ACTION BEING TAKEN AGAINST THAT PERSON.**

It is the responsibility of staff completing iExpenses claim forms and TS-1 claim forms for travel and subsistence expenses to ensure and certify that the claim is completed in accordance with the Travel and Subsistence Rules. Staff should complete claim forms as soon as possible and at the latest one month after the business journey has been completed and submit for payment via their Countersigning Officer, who must undertake the actions set out in the Travel and Subsistence Rules.

In addition to Travel and Subsistence staff checking expenses claims they are also subject to periodic scrutinising by Internal Audit, Audit Scotland and HMRC.

### **Hotel Booking Agent Contract – Corporate Travel Management**

The Scottish Government has entered into a hotel/billback and conference contract with Corporate Travel Management. It is recommended that staff make use of this contract when travelling on official business which requires overnight accommodation.

### **Forms Completion**

All claims submitted must include detailed descriptions of official business journeys undertaken, including use of billback or charge card. Claims must clearly indicate start and finish times of journeys using the 24 hour clock, reasons for journeys, places visited e.g. building/street name/town, methods of travel and the nature of expenses being claimed. It is not sufficient merely to give times and destinations visited. Claims for expenditure for unusual travel arrangements must be agreed by Countersigning Officers or discussed with Travel and Subsistence in advance of the travel, if appropriate and clearly explained on the

claim form. Unusual travel arrangements may include those which are not made by the most direct route, involve personal journeys or are not cost efficient.

### **Travel Tickets: Receipts**

Staff travelling by air, rail or ferry must, wherever possible, obtain travel tickets in advance of the journey from the Scottish Government travel agent. Where it is unavoidable for staff to purchase travel tickets en route they should claim reimbursement through iExpenses. Staff should attach their receipts to the confirmation page and pass to their Countersigning officer for forwarding to the BCLO for their action and retention.

If submitting manually staff should attach their receipts to the form and pass to their Countersigning officer.

If a receipt or used ticket has not been produced then this must be stated on the form giving an explanation of why this is the case. Reimbursement may be refused if this is not produced.

### **Bus, Taxi, Fuel Costs, Car Parking, Toll Charges Etc: Receipts**

Where staff are claiming fuel costs, car parking charges, bridge toll charges, bus, underground or taxi fares the appropriate receipts, used tickets or ticket stubs must be produced, as detailed above.

### **Day Subsistence, 24 Hour Subsistence and Night Subsistence: Receipts**

Where staff are claiming day subsistence, 24 hour subsistence or night subsistence the appropriate receipts must be attached to the confirmation page. If submitting manually staff should attach their receipts to the TS-1 form and pass to their Countersigning officer.

**If a receipt or used ticket has not been produced then this must be stated on the form giving an explanation of why this is the case. In exceptional circumstances the Travel and Subsistence team will consider reimbursement of unreceipted claims.**

### **Taxi Travel**

Staff seeking reimbursement for hire of a taxi must explain the need for the hire on their travel and subsistence expenses claim form. Taxis should only be used when buses and trams are not available or where they are classed as a reasonable adjustment.

### **Late Night Journeys from Work to Home**

Where an employee is occasionally required to work late but those occasions are neither regular or frequent and by the time an employee can go home, either public transport between the employees place of work and home has ceased or it would not be reasonable in the circumstances for the employer to expect the employee to use it, the cost of a taxi, hired car or similar private transport provided solely to take him/her home after work on such occasions will be met from public funds.

However, for the purposes of the concession, a requirement to work late means working to 9pm or later. Late working would normally be regarded as frequent if it occurs on more than 60 occasions in a tax year, and regular means a predictable pattern, for example, if late night transport is provided every Friday.

Circumstances in which, although public transport has not ceased, it would not be reasonable for the employer to expect the employee to use it to get home include circumstances where, because of the low level of availability/reliability of services at that time of night, a journey by public transport would be likely to take much longer than a normal journey between work and home.

### **Countersignature**

Whilst in many cases Countersigning Officers will have agreed the method of travel in countersigning the travel ticket application form ePD46, they should carefully examine claims and satisfy themselves that the most efficient and economic method of travel has been undertaken and that the journey relates to official business. They must check the accuracy of each claim, ensure that receipts are produced and it has been completed in accordance with the guidance notes on the Travel and Subsistence website. Any alterations in amounts on manual expenses claims forms must be initialled by the person making the alteration. After undertaking the checks listed above, Countersigning Officers must approve and submit the claim form direct to Travel and Subsistence for processing.

If doubt exists about the rules surrounding an item claimed the Countersigning Officer should first consult the Travel and Subsistence Team. If a Countersigning Officer suspects dishonesty in a claim submitted to him/her for countersignature he/she must refer the matter immediately to the HR Shared Service Centre for advice.

Further information on countersigning can be found on the Countersigning Q & A Page.

### **Period of Absence**

For subsistence allowance purposes the period of absence is the actual time of absence if the journey starts and ends at the place of work. However, if the travel commences direct from home and return or involves travel from home to business venue then on to office in any order and the time of absence is shorter than the notional time taken if the journey started and ended at the place of work, then this should be used when claiming a particular rate of subsistence. Where possible accurate timings should be stated on the iExpenses claim form or the TS-1 claim form.

For example a business journey to the same venue made from the permanent workplace (office) or home for subsistence purposes would be:

- office to business venue to office: total time away from office - 9 hrs
- home to same business venue to home: total time away from home - 10½ hrs

For subsistence purposes, time away from office is 9 hours therefore over 5 hours subsistence rate should be claimed.

- however, if the journey from home to the same business venue as above to home meant a total time away from the office of 8 hours, then for subsistence purposes 8 hours would be the time away from the office. This is because it is less than the office to business venue to office of 9 hours. In this case the over 5 hours subsistence rate would be appropriate.

### **Journeys Made Partly for Official and Partly for Private Purposes**

When journeys are made partly for official and private purposes, i.e. when leave is taken before or after a journey made on official business, a claim for the full cost of the return journey will be admissible provided Countersigning Officers are satisfied that the journey was undertaken primarily for official purposes and travel and subsistence costs were not more than they would have been had the journey been made solely on official business.

### **Travel Expenses for Members of Staff Recalled from Annual Leave**

Actual travel expenses incurred by staff recalled from annual leave will be reimbursed. The Scottish Government will meet expenses restricted to existing subsistence limits necessarily



incurred on hotel accommodation and meals depending on the circumstances of the travel undertaken and subject to the appropriate receipts being submitted.

Any out of pocket travel and subsistence expenses incurred by staff whose annual leave is cancelled or postponed because of official reasons, which could not be avoided will be, reimbursed subject to the appropriate receipts being submitted with the claim form together with a written explanation of the circumstances involved (HMRC has ruled any reimbursement should be subject to Tax and National Insurance Contributions therefore any expenses should be claimed through Payroll).

If pre-booked family holidays must be cancelled because a member of staff is recalled from annual leave or the leave is cancelled by management the Scottish Government will meet the full cost of the holiday subject to the provision of the relevant receipts. However if the cancellation is provided for in a holiday insurance policy then the Scottish Government will meet only the difference between compensation received from the travel insurance policy and the receipted cost of the holiday. (HMRC has ruled any reimbursement should be subject to Tax and National Insurance Contributions therefore any expenses should be claimed through Payroll).

#### **Attendance at Courts, Inquiries, etc.**

Staff who attend a court or other outside body as part of their official duty, either as witnesses or in another capacity, will be paid the appropriate travel and subsistence allowances providing that similar expenses have not been provided by the outside organisation. It should be noted that this applies only where staff are on official duty. Travel and subsistence expenses will not be paid for private attendance e.g. jury service or when a member of staff is called as a witness in a civil case.

#### **Journeys between Edinburgh and Glasgow**

Because of the reliability of the regular public transport service between Edinburgh and Glasgow public transport (rail or bus) should normally be used for travel between the cities. There may be exceptional circumstances which justify the extra cost of travel by private motor vehicle. "Exceptional circumstances" in this context means:

- where 3 or more members of staff travel together in the same vehicle; or
- where equipment is required to be transported but cannot be carried by public transport; or
- where a number of visits are to be carried out on the same day in or around the same city; or
- where it can be clearly demonstrated to Countersigning Officers that there will be a significant saving in official time if a private motor vehicle is used for the journey.

Where a member of staff chooses to use a private motor vehicle the use of which has not been authorised by the Countersigning Officer, in preference to public transport for travel between Edinburgh and Glasgow, the associated claim must be restricted to the cost of travel by public transport (standard class rail fare).

#### **Investitures**

Travel and Subsistence do not pay for costs associated with Investitures as these are subject to Tax and National Insurance.

## **Day Subsistence Allowance**

Day subsistence allowance, which must be supported by receipts, is payable only when staff are absent from their permanent workplace for prescribed minimum periods detailed below and necessarily purchase food and drink at additional cost to what would have been incurred if working at their permanent workplace. Such costs must have been wholly and exclusively incurred as a result of, and incurred during the course of official business.

Details of the criteria used in determining the qualifying periods before day subsistence is payable are:

- day subsistence over five hours is paid for a period of absence on official business of more than five hours but less than or equal to 10 hours
- day subsistence over 10 hours is paid for a period of absence on official business of more than 10 hours
- a period of absence on official business either more than five hours or more than 10 hours after the completion of a 24 hours period attracting subsistence. (The 24 hour

period commences when the official journey begins i.e. when you would have left the office.)

- day subsistence over 12 hours is paid for a long day absence on official business of more than 12 hours

When a member of staff makes repeated consecutive visits on official business to the same place day subsistence allowance is payable for a maximum of 30 consecutive working days only. Excluding weekends, once a period of 30 consecutive days is exhausted the individual involved should, if having to outlay expenditure, bring this ruling to the attention of the Countersigning Officer. Further reimbursement of day subsistence beyond the 30 consecutive day period will be at the discretion of the Countersigning Officer who must also alert the Travel and Subsistence Team if it is agreed that such payments should continue.

Day subsistence is not payable in the following circumstances:

- if a member of staff does not spend more than they would have at their permanent workplace.
- if the place visited is 5 miles or less by the most direct route from the permanent workplace.
- If attending an event where the member of staff is unable to leave the venue, the limit of 5 miles may be waived by prior approval of the Countersigning Officer
- concurrently with 24 hour subsistence
- concurrently with the Staying with Friends Allowance
- concurrently with the Lodging Allowance
- concurrently with the allowance available for journeys made overnight by rail or boat
- if a member of staff is provided with meals/food and non-alcoholic drink at no cost to either himself or the Scottish Government
- if a member of staff takes meals/food and non-alcoholic drink at home
- for a return journey from or to a detached duty workplace in connection with a weekend visit home

## **24 Hour Subsistence**

The 24 hour subsistence covers a period of up to 24 hours which includes receipted expenditure on overnight bed and breakfast, food, non-alcoholic drink and personal incidental expenses.

The Scottish Government has entered into a hotel/billback and conferencing contract with Corporate Travel Management for official business travel. It is strongly recommended that staff make use of this contract when travelling on official business which requires overnight accommodation.

There are two allowances payable depending on the location visited, London or Elsewhere in the UK.

The London allowance is paid only for visits to venues in London within a five mile radius of Charing Cross.

24 hour subsistence comprises the receipted cost of bed and breakfast up to the capped limit. If during this 24 hour period additional expenditure is incurred on food and non-alcoholic

drink and personal expenses (personal telephone calls, laundry and newspapers.) then additional receipted allowances can be claimed. These are the 24 hour meals and personal incidental expenses allowances.

Anything bought in the course of a trip but likely to be brought back and used after the trip e.g. items of clothing are not eligible to be claimed.

Bed and breakfast, food, non-alcoholic drink and personal incidental expenses costs must be supported by a receipt attached to the travel and subsistence claim or if your claim is submitted via iExpenses your receipts should be passed to your BCLO for retention via your countersigning officer. If you do not have receipts you must provide in writing a satisfactory explanation and in exceptional circumstances the Travel and Subsistence team will consider reimbursement of unreceipted claims.

Exceptionally, staff may be able to claim for reimbursement of bed and breakfast costs only, above the capped limits. Countersigning Officers should satisfy themselves that the member of staff involved has made reasonable efforts to find suitable accommodation at the business venue within these limits. This includes having attempted to secure accommodation using the services of the Scottish Government Hotel booking agent and demonstrating that any increased costs beyond the current subsistence limits were necessary and were not incurred out of personal preference. A written note from the claimant explaining why increased costs above current limits were incurred must in all cases be included on the travel and subsistence expenses claim form. Countersigning Officers should advise the BCLO of the position in all cases where increased costs above the current limits have been incurred. If a satisfactory explanation is not included in the claim it will be restricted to the current 24 hour bed and breakfast subsistence limit.

When all meals/food and non-alcoholic drink are provided at no cost to the individual or the Scottish Government the receipted cost of accommodation only will be reimbursed - up to a limit of £88 London and £63 Elsewhere. Personal Incidental Expenses receipted up to the limit can also be claimed in these circumstances.

The arrangements in the above paragraph do not apply when meals/food and non-alcoholic drinks are provided as part of air, rail or sea travel tickets. Where the Scottish Government has paid for an air, rail or sea ticket which includes a complementary meal or meals, no abatement will be made to 24 hour subsistences or the Staying with Friends Allowance. Abatement of subsistence is not seen as appropriate in the circumstances because the meals are included with the ticket price as an added value service, but this might not always be available or an individual may elect not to take advantage of the service offered.

When accommodation only is provided at no cost to the individual or the Scottish Government, the receipted cost of breakfast up to a limit of £12 (plus receipted meals/food and non-alcoholic drink up to the limit for London or Elsewhere) will be reimbursed. Personal Incidental Expenses receipted up to the limit can also be claimed in these circumstances.

Where staff are required to start work exceptionally early and are unable to take the breakfast included in the cost of the hotel/B&B they will be eligible to claim up to £12 on a receipted basis for breakfast that has to be purchased elsewhere. If staff know that they will be starting early they should book a room only if possible.

In circumstances where accommodation and all meals/food and non-alcoholic drink are provided at no cost to the individual or the Scottish Government, only receipted Personal Incidental Expenses up to the limit can be claimed.

When a member of staff travels by rail or sea and occupies a sleeping berth, which normally includes a breakfast, the Overnight By Train or Boat allowance, receipted up to the limit, is payable to cover meals/food and non-alcoholic drink purchased in the 24 hour period. Personal Incidental Expenses receipted up to the limit are also payable in these circumstances.

Staff required to stay in self-catering accommodation can buy ingredients to make meals and reclaim the receipted cost up to the limit as long as the food and non-alcoholic drink is purchased in the course of and consumed within the business trip (can be purchased the day before, if necessary). Receipts should be provided and the total cost divided equally over the number of nights stayed. You are also eligible to claim actual receipted personal incidental expenses of up to £5.00 per night.

24 hour subsistence is not payable when a member of staff is:

- temporarily recalled from detached duty to the permanent workplace, except when time spent in travelling to and from the permanent workplace necessitates an overnight stay
- attending a residential training course for which all bed and board expenses are met as part of the course fee. In this case Personal Incidental Expenses receipted up to the limit are appropriate, if costs were incurred
- staying with friends or relatives - the Staying with Friends Allowance which is subject to tax and National Insurance contributions is appropriate in these cases

Entitlement to 24 hour subsistence expires after 30 consecutive overnight stays in the detached duty workplace.

The calculation of the maximum 30 consecutive nights ruling for the payment of subsistence varies according to the nature of breaks in the continuity of nights spent on official business in one place. When a member of staff who is entitled to subsistence:

- **returns to the permanent workplace for a period of 10 nights excluding weekends or less**, nights claimed before and after the break are accumulated in calculating the date from which subsistence ceases
- **returns to the permanent workplace for a period of more than 10 nights excluding weekends**, a return to the same place thereafter is treated as a new visit giving a fresh entitlement to 30 consecutive nights subsistence
- **visits home at weekends from a detached duty workplace**, nights of absence count towards the calculation of 30 consecutive nights
- **has other absences from the detached duty workplace for private reasons, including annual or other leave**, the nights of absence immediately before and after the period of absence are accumulated, but the break does not in any circumstances give entitlement to a fresh entitlement to 30 consecutive nights subsistence

When a member of staff makes a further visit to a location other than the normal workplace after any entitlement to subsistence has exhausted at this particular location (whether or not followed by a period of lodging allowance), a break of at least three months is necessary to qualify for subsistence. If the break is less than three months the appropriate lodging allowance will be paid.

## **Night Subsistence Allowances**

### **Staying With Friends Allowance**

Staying with Friends Allowance is subject to Tax and National Insurance Contributions and should be paid through Payroll.

If on official business you reside overnight with and in accommodation provided by friends or relatives, irrespective of the circumstances, you can claim the Staying with Friends Allowance. This is the appropriate rate irrespective of whether the friend or relative ordinarily operates a commercial hotel or bed and breakfast business. This allowance is a 24 hour rate designed to cover accommodation and all meals in the 24 hour period starting when the official journey commenced. Receipts are not required to be produced to support a claim for this allowance which should be claimed on form TSM-13. You may also claim Personal Incidental Expenses receipted up to the limit through iExpenses.

### **Residential Course**

Personal Incidental Expenses receipted up to the limit are payable on a residential course where accommodation and meals are provided free of charge for each night spent at an establishment where the course is being held. This is not payable for nights spent away from the establishment when the member of staff returns home at weekends or is absent for official or personal reasons.

### **Lodging Allowance**

Lodging Allowance is normally appropriate to staff who are transferred on Detached Duty terms (HR Relocation Services should be contacted regarding Detached Duty expenses). When a member of staff not on detached duty terms however, has exhausted any entitlement to 24 hour subsistence after 30 consecutive nights in the same place, lodging allowance may be paid if he or she continues to reside in hotel standard accommodation (this includes Bed & Breakfast and Guesthouse but not rented accommodation) on a temporary basis. Receipts are required to be produced to support a claim for this allowance. Personal Incidental Expenses are not payable concurrently with this allowance.

Lodging Allowance will be reviewed by the Travel and Subsistence Team three months after it commences and thereafter at monthly intervals unless the period spent at the temporary workplace is longer than three months and this is known at the outset of the period. Countersigning Officers will be consulted in this review.

Payment of Lodging Allowance may continue during absences of up to three nights during the working week, when a member of staff is on leave or is on duty at the permanent workplace except where the absence immediately precedes or follows a weekend visit home when a receipted retention of rooms allowance may be payable for the whole period of absence.

Lodging Allowance is also payable when public or privilege holidays are taken in conjunction with a weekend visit home which would qualify for up to three nights receipted retention of rooms allowance. The allowance is not payable however on a public holiday when the holiday falls at the beginning or in the middle of a period of annual leave. It may be paid when the holiday falls at the end of a period of leave and immediately precedes a return to the detached duty workplace.

### **Retention of Rooms Allowance**

The receipted retention of rooms allowance is designed to meet the expense of retaining rooms during absences from a temporary workplace. The allowance is payable during absence on weekend visits home and other absences on official business but may only be claimed where such expenditure has been incurred to retain the room and receipts have been provided. Personal Incidental Expenses are not payable concurrently with this allowance for absences on weekend visits home.

## **Standing and Casual Travel and Subsistence Advances**

Staff who do not hold a Travel and Subsistence Charge Card and do not wish to be out of pocket at the time they undertake a journey on official business may apply to the Travel and Subsistence Team for either a standing or casual travel and subsistence advance.

This is an advance of funds to cover anticipated travel and subsistence expenses. Applications for casual advances should be made 10 working days in advance of the official travel taking place.

### **Standing Advances**

Members of staff travelling regularly on official business can apply for a standing advance to meet their official travel and subsistence expenses. The amount of the advance should be equivalent to four weeks travel and subsistence expenses restricted to meals and personal incidental expenses as accommodation can be paid for through the Corporate Travel Management billback facility. Staff with standing advances should submit regular travel and subsistence claims to top up their standing advance.

Immediate repayment of standing advances may be demanded by the Scottish Government at any time and must be made in any event by the member of staff as soon as there is a change in post.

Staff who leave the Scottish Government for any reason must refund outstanding travel advances before they leave.



### **Casual Advances**

Staff undertaking official journeys who are applying for a casual travel and subsistence advance should state the amount required, this is the estimated cost of expenses for the journey. Where possible, this should be restricted to meals and personal incidental expenses as accommodation can be paid for through the Corporate Travel Management billback facility, unless other significant items of expenditure are expected.

### **Applying For An Advance**

Staff who require an advance should complete the Advance Application Form TSM-2 and submit it through their Countersigning Officer to the Travel and Subsistence Team.

For staff who do not have access to the Intranet, supplies of the form can be obtained from the Travel and Subsistence Team.

Detailed guidance notes about completion of Application TSM-2 are provided with the Application form.

Advances will be paid by BACS and staff should note that it will take a minimum of five working days after receipt of the Advance application before funds will appear in the applicant's bank account.

Only in very exceptional circumstances, requiring a written explanation from the claimant which must be countersigned accompanying the application, will a second advance application be processed before a previous outstanding casual advance balance has been repaid.

**On no account will an advance application be processed after the official journey has been made.**

### **Accounting For An Advance**

As soon as possible after the journey is made for which the casual advance was issued, an iExpenses claim form must be completed and the advance accounted for.

If the amount of the expenses claimed is less than the casual advance issued the claimant must present a personal cheque to the Travel and Subsistence team for the balance, made payable to "The Scottish Government".

The exception to this is where the claimant expects to submit a further expenses claim within the following five working days in which the amount claimed will clear the balance of the casual advance owed.

If all or part of either a casual or standing advance remains owed to the Scottish Government three months after the return date of the journey for which the advance was issued, the Scottish Government has the authority to deduct the amount owed from your salary.

If either a standing or casual advance is not repaid by staff before they leave the Scottish Government the Travel and Subsistence Team will arrange for the cost centre of the claimant to be debited by the amount of the advance outstanding.

## Privately Owned Vehicles (Including Motor Cycles)

A mileage allowance is payable when staff use their private motor vehicle for travel on official business. The use of private motor vehicles however should only occur when it is established public transport, an official allocated vehicle or a hired car is either not available or practicable.

The current mileage rates are detailed on the Travel and Subsistence Rates page.

A motor vehicle mileage allowance is payable to staff who:

- drive their own private motor vehicles as defined and subject to the limitations set out below
- meet the Scottish Government insurance requirements

### Calculation of Mileage Entitlement

Mileage allowance is payable for the mileage travelled between the permanent workplace and the temporary workplace visited.

The shortest practicable route should be taken. If other business is conducted en route to the temporary workplace or to where business is to be conducted the actual distance necessarily travelled can be claimed.

For journeys on official business which start or end at home, the number of miles which can be claimed is the **lesser** of the actual miles travelled or the notional distance between the permanent workplace and the place visited.

In the case of recognised travel distances (i.e. centre of Edinburgh to centre of Glasgow) where mileage is fairly standard, claims for mileage in excess of recognised distances will be challenged and may be restricted to known distances unless an explanation is given on the claim form.

**An example of the calculation of mileage entitlement:**

Permanent workplace is VQ, home is Glasgow and return daily commuting distance is 100 miles, i.e. 50 miles each way. Member of staff needs to undertake business travel in Edinburgh. If journeys start and finish at VQ all business mileage is claimable as these are additional to normal daily miles from home to office. Only business journeys made in or en route to Edinburgh when travelling to or from home where the total mileage (one way) was less than 50 miles, would not be claimable. However in the scenario above, any mileage in excess of 50 miles would be claimable.

If the same member of staff was required to make a business journey by private car in Glasgow where the journey started at home and a journey to the office in VQ followed, any mileage in excess of 50 miles would be claimable. This would also be the case if the journey from home to office in VQ was followed later in the day by a journey to a business venue in Glasgow and then one to home. However, if the journey to a business venue in Glasgow started and finished at home, only mileage in excess of 100 miles would be claimable.

**Ownership of vehicle**

For the purpose of payment of the mileage allowance the following will be regarded as the private vehicle of a member of staff:

- a vehicle owned or being bought on hire purchase and registered in the name of the member of staff
- a vehicle registered in the name of the spouse or partner of the member of staff provided that the normal insurance requirements are fulfilled and the insurance policy specifically covers the use of the vehicle by the member of staff on the business of the Scottish Government

**Travel from Home to a Railway Station or Airport**

Members of staff who use their private motor vehicle to travel from home to a railway station or airport, or return, may claim the actual motor mileage allowance for the journey. However if the journey involves either ordinary commuting in full or in part for private travel then this must be deducted. If you are given a lift in a vehicle (which must meet the criteria set out above) to or from the railway station or airport motor mileage allowance will be reimbursed for the return journey.

**Passenger Supplement**

A member of staff who uses a private motor vehicle on official business and carries official passengers will be paid a supplement in addition to the motor mileage rate for each such passenger. The supplement for each official passenger is the distance actually travelled by the passenger less any normal home to office commuting or private travel undertaken in the business journey.

**Equipment Supplement**

The equipment supplement is payable in addition to motor mileage rate if items of equipment which are likely to cause abnormal deterioration to the car interior are necessarily carried in the interior of a private motor car. The supplement cannot be paid where the equipment is carried in the boot or on a luggage rack or in a utility or similar type of vehicle including an estate car or in a trailer. The supplement will be paid only for distance (mileage) over which the equipment is actually carried and should be claimed.

The motor mileage, passenger and equipment supplements are payable only when the member of staff:

- drives the private motor vehicle on official business

- is travelling on official business in a vehicle which he/she owns but which is, on that occasion, being driven by another person e.g. he/she is being driven to an airport and dropped off.  
(This also applies when the member of staff is being picked up at an airport/rail station.)

Passenger and equipment supplements are not paid in respect of motorcycles.

### **Garage Expenses, Parking, Toll and Ferry Charges**

If a member of staff is required to make a journey on official business by private motor vehicle for which motor mileage allowance is payable the receipted garage, parking, toll or ferry charges incurred on the day(s) for which motor mileage allowance is payable will be reimbursed. Receipted costs for overnight garaging or parking will be paid only for the nights when night subsistence allowance is payable. A member of staff in receipt of lodging allowance may be paid receipted garaging or parking expenses, within a limit of 50p per day. If a receipt is not produced then this must be stated on the claim form giving an explanation of why this is the case.

### **Car Parking Fines**

Staff should note that car parking fines incurred for illegal parking whilst on official business will not be reimbursed from official funds. If there is any doubt about car parking restrictions including parking meters operating at a business venue and limitations placed on parking times permitted staff should consider the use of public transport or a taxi.

### **Unreasonable Use of Private Motor Vehicles**

Members of staff planning to use their private motor vehicle for longer journeys (i.e. a journey of 60 miles or more one way) should, on cost grounds, consider in discussion with their Countersigning Officer alternative car travel (e.g. an official car or a self-drive car hire). Members of staff in any doubt about the use of their private motor vehicle should consult their Countersigning Officer before undertaking the journey. Countersigning Officers should seek advice from the Travel and Subsistence Team in cases of difficulty.

### **Driving Licences**

It is strictly prohibited for a member of staff to drive any vehicle on official business unless they have a valid driving licence. It is the responsibility of the member of staff to ensure their licence is valid.

As from 1 January 2010 Scottish Government staff must have received formal authorisation before driving at work (see Health & Safety - Safer Driving at Work page).

### **Pedal Cycle Allowance**

A member who uses a pedal cycle on official business will be paid the Pedal Cycle Allowance.

## **Privately Owned Motor Vehicle Insurance**

Members of staff using their private motor vehicle or a vehicle owned by a spouse or partner on official business must satisfy certain insurance conditions in order to claim the Motor Mileage Allowance. It is the responsibility of staff to ensure that their vehicle insurance policy covers the risks set out below. Motor Mileage Allowance will be payable only if these insurance conditions are fulfilled. (Solo motor cycles must also be insured.)

Staff using their private motor vehicle or a vehicle owned by a spouse or partner on official business must have motor vehicle insurance covering the following:

- bodily injury to or death of third parties without financial limits;
- bodily injury to or death of any passenger without financial limits; and
- damage to the property of third parties to a value of £20 million.

In addition to the cover indicated above the insurance policy must specifically cover the use of the vehicle on official business. This also applies in the case of a vehicle owned by a spouse or partner. Any additional cost for insuring the vehicle for official business is the responsibility of the member of staff to pay.

A motor vehicle insurance policy with a maximum excess clause which requires the member of staff to bear the first part of any claim, is acceptable for the payment of Motor Mileage Allowance. Any amount payable as a result of the operation of the excess clause will be the sole responsibility of the member of staff involved to pay.

If staff are required to carry official equipment in their private motor vehicle or a vehicle owned by a spouse or partner they should ensure that their insurance cover will not be affected. If necessary, or where doubt exists, staff should in advance of such journeys consult their insurance company.

Staff using their private motor vehicle or vehicle owned by a spouse or partner on official business or travelling as an official passenger in the vehicle of another member of staff are deemed to be on duty for the purpose of the injury benefit provisions of the Principal Civil Service Pension Scheme. In other respects, provision for injury or death due to accident while

using a private motor vehicle on official business is the personal responsibility of the member of staff.

Staff using their private motor vehicle or a vehicle owned by a spouse or partner on official business and claiming the Motor Mileage Allowance should note that where they share the driving on a journey with another member of staff and an accident occurs while the official passenger is driving the vehicle the insurance policy of the owner may be invalid. The insurance company may not accept liability and there may be no indemnity to the driver, the policyholder or the employer. Consequently staff should not share the driving on journeys on official business for which mileage allowance is paid unless prior agreement has been obtained from the insurance company.

### **Accident in the Course of Official Duty**

Staff must inform HR Shared Service Centre, extension 48500 as soon as possible if they become liable for prosecution as a result of an accident. Accidents should also be reported under Health and Safety Procedures to the Occupational Health and Safety Branch.

## **Air Travel**

Air travel should normally be used when there is a cost advantage that can be achieved through savings of subsistence allowances, reduced official travel time, or if the time and location of the business justifies the journey costs.

Further information can be found on the Travel Management Air Travel Page .

## **Rail Travel**

Standard class rail travel should be used for all official business in the United Kingdom. First class rail travel is permitted on the overnight sleeper service.

### **Sleeper Berths**

There is an actual receipted subsistence allowance up to a limit for each night a member of staff occupies a sleeper berth.

Further information can be found on the [Travel Management Rail Travel Page](#).

## **Sea Travel**

A member of staff travelling overnight will be eligible to claim an actual receipted subsistence allowance up to limit for each night during which a sleeping berth is, or could have been occupied and a breakfast is included in the ticket price.

If breakfast is not provided with the ticket then the actual receipted cost of breakfast will be reimbursed in addition to the allowance.

Whenever possible staff must obtain tickets to cover the charge for the ferry journey and any sleeping berth used from the Scottish Government Travel Agent.

In emergencies, staff who purchase tickets themselves for ferry journeys or sleeping berths, will be reimbursed the costs providing they produce the ticket stub and/or the sea carriers official receipt with their claim form.

Further information can be found on the Travel Management Sea Travel Page.



## **Hire Cars and Pool Cars**

### **Self Drive Hired Cars**

Self-drive hire cars are provided by the Scottish Government Contractor. Further information can be found on the Travel Management Car Hire Page.

**NOTE - STAFF ARE REMINDED OF THE NEED TO ENSURE THAT THE MOST COST EFFECTIVE METHOD OF TRAVEL IS UNDERTAKEN AT ALL TIMES.**

### **Pool Cars**

The Scottish Government operate a fleet of self drive cars, which are allocated to staff or divisions that require their use to meet business demands.

To qualify to be considered for an allocated official car, divisions must confirm that they will meet the annual minimum required mileage of 10,000 miles per annum.

All fleet vehicles remain as assets of Motor Transport Unit (MTU), who will continually monitor the mileage and use of vehicles. If it is identified that vehicles are not being operated correctly or efficiently, we will contact to your division and may relocate the vehicle(s). Please also be aware that it is not acceptable to shift resources around without prior discussion with MTU.

### **How to find the pool car booking system.**

The Pool Car Booking System is an outlook based folder and can be used to book SG cars for business use. The folder is located in Public Folder section of outlook

To find the pool car booking system folder. Select Public Folder > All Public Folders > scroll down to Meeting Rooms and Resources > Open Meeting Rooms and Resources Folder > select Pool Cars > Saughton House > select a vehicle and check the availability > book

Please note: SG drivers must have completed the on-line eLearning Driver Safety Awareness and be authorised to drive SG vehicles by their line manager after completing the self declaration form

### **Driver Authorisation**

SG staff must gain formal authorisation before driving at work. Authorisation can be granted at any time, and lasts until the end of that calendar year. Authorisation can also be granted in advance of each calendar year - for example, a line manager could authorise a member of staff to drive during 2011 in November or December 2010.

All staff who drive vehicles - pool, hire or private - on SG business must first be **FORMALLY AUTHORISED** to do so. This means:

- having successfully completed the e-learning Driver Safety Awareness module within the last three years
- completing a Self-Declaration Form
- having the completed Self-Declaration Form countersigned by their line manager
- retaining the countersigned Self-Declaration Form

More information is available in the document 'Guidance for Staff Who Drive at Work'.

**All line managers of staff who drive at work must:**

- identify potential authorised drivers
- ensure potential authorised drivers have successfully completed the e-learning Driver Safety Awareness module within the last three years
- check and countersign completed Self-Declaration Forms

More information is available in the document 'Guidance for Managers of Staff Who Drive at Work'.

The guidance documents referred to above include details on the following subjects:

- Reporting of accidents, incidents and near misses
- Motoring offences and endorsements
- Training and support
- Risk assessment of driving activities
- 

In addition, the Highway Code, the official guide to driving safely and legally, is now available on-line.

**Use of Official Vehicles**

MTU have produced SG pool car user guidance, staff should ensure they are familiar with this document before using an official vehicle.

Staff utilising official vehicles should also observe the following:-

- the strictest economy should be exercised in their use at all times
- vehicles may be used irrespective of the availability of public transport in special circumstances e.g. to convey cash for the payment of wages, etc
- vehicles should not be used for long journeys which can be undertaken more economically by public transport
- the maximum use should be made of vehicles by co-ordinating the requirements of staff travelling over a common route, including, where known, the requirements of staff of other Divisions
- Motor Transport Unit will charge the purchase cost of all fuel, maintenance and repairs, and any ad-hoc costs will be charged to the appropriate Cost Centre travel account code
- records in the form of the Vehicle Journey Log must be maintained for all journeys

**Home to Office journeys**

The use of an official vehicle for journeys between home and office may be permitted only:

- if the home is officially recognised as the member of staff's normal duty station or if the member of staff is on call
- when staff are detained by official duties until after regular public transport services have ceased to run
- if the home is en route to an official location when the official vehicle is being used on official business

- if the provision of an official vehicle for journeys between home and office has been arranged as part of a member of staff's terms and conditions of service
- if the Scottish Government considers it to be in the public interest for a member of staff to keep the official vehicle at home overnight e.g. an early morning departure where it is more convenient to depart from home to business appointment

### **Insurance and Crown Indemnity**

The Crown is exempt from the normal insurance requirements of the Road Traffic Act for any self-drive allocated vehicle used for official purposes (crown indemnity).

The Crown is also exempt from the usual compulsory employer's liability insurance that provides personal cover in the event of an injury/accident at work (crown indemnity).

The Scottish Ministers (Scottish Government) are agents for the Crown and the Scottish Government is therefore covered/protected by crown indemnity. Consequently:

- The Scottish Government (SG) will meet the cost of damage to its own vehicles and consider any valid claim for damages/loss/injury to others that would normally be covered by third party insurance or to employees that would normally be covered by employer's liability insurance
- As SG employees are civil servants that work for the Crown they may, subject to the 'safer driving at work' requirements, drive pool and hire cars on official journeys without insurance. (Where a SG driver is considered responsible for a road traffic injury/accident, crown indemnity applies and the claim would be against the SG rather than the individual driver)
- For civil servants from other government departments on inward loan to the SG, the crown indemnity 'cover' that applies to these civil servants in their parent department transfers to the SG during the period of their loan.
- Non civil servants, such as inward secondees and workers supplied by an employment business/agency, are not covered/protected by crown indemnity. Such workers are not permitted to drive SG pool cars but can, subject to the 'safer driving at work' requirements, drive hire cars on official journeys if they take out the optional "third party insurance" replace this with fully comprehensive insurance" offered by the provider. The specific contracts with business/agencies providing temporary workers should set out the terms that apply to those workers including whether or not they are permitted to drive on SG business.

In the event of an accident whilst driving or travelling as passengers in the course of official duty, staff are covered by the Civil Service Injury Benefits Scheme (CSIBS). Benefits can only be paid if the injury or death is solely attributable to the nature of the duty or arise from an activity which is reasonably incidental to it.

Benefits will not be payable if the injury is caused by the individual's own negligence or misconduct. Any benefit that becomes payable through these arrangements is paid in respect of loss of earnings capacity.

If the nature of the duty takes staff sufficiently far away from their normal place of work to justify an overnight stay then the Civil Service Compensation Scheme (CSCS) includes provision for personal injury compensation in the event of a serious qualifying injury or death whilst off-duty.

However, if staff choose to take out additional private insurance cover when on official business, any additional costs for further insurance cover will be met privately by the member of staff.

All staff are advised that Crown Indemnity cover will generally not apply to non-official journeys. However, in extenuating circumstances where home to official station journeys are recognised as being of benefit to the Scottish Government, Crown Indemnity will apply.

Disciplinary action may be taken against any member of staff who uses an official vehicle for private purposes; the Scottish Government may also seek to recover the costs arising from any accident occurring during such use.

The carrying of unofficial passengers must be avoided.

### **Custody and Garaging of Official Vehicles**

Drivers are responsible for ensuring that vehicles are properly immobilised before being left unattended.

A vehicle may not be parked at a member of staff's home overnight other than as defined above and then only with specific prior authority.

### **Repairs, Maintenance and Cleanliness of Official Vehicles**

It is a requirement that each official vehicle/group of vehicles has a nominated Vehicle Liaison Officer (VLO) who is responsible for ensuring that the normal routine maintenance checks are carried out on a weekly basis. These are detailed in the Vehicle Check and Mileage Log held in each vehicle and includes checks of fluid levels, lights, tyres, etc.

This log must be forwarded along with all fuel receipts by the VLO to MTU on the first working day of each month with details of the recorded mileage and any defects.

Please note that the VLO checks are not a discharge of responsibility. All vehicle users must check each vehicle before use, to ensure that the vehicle is safe and legal to use on the public highway.

A fleet management system is maintained by MTU which records details of mileage, servicing periods and maintenance work on all vehicles; this system is kept up to date to provide a full service history and ensures that all vehicles are in a fully operational serviced state. MTU will contact the VLO to arrange any servicing, inspection or testing work required on the vehicle.

Any request for a repair to a vehicle should be notified to MTU; repair work must not be carried out without the prior authority of MTU. Whilst urgent repairs can be approved by telephoning MTU, non urgent repairs which can await the next scheduled service can be notified on the monthly mileage log return.

A Fleet Breakdown Service Card, with a Free phone facility, is carried in all official vehicles for use in the event of an emergency/breakdown. Where the vehicle breaks down or incurs windscreen, tyre or exhaust damage during normal business hours MTU should be contacted immediately for advice/repair authorisation.

In the event of emergency repairs being required out with normal business hours the Card facility can be used to enable the member of staff to continue the journey. Where an official vehicle is immobilised the Card should be used to arrange recovery. In all cases, MTU must be advised immediately and no later than the following morning if the incident occurs out with normal hours.

Vehicles should be kept in a clean and tidy condition. If an official vehicle requires cleaning please contact MTU.

### **Tyre replacement**

The Scottish Government policy is to replace tyres when the tread depth is below 3mm.

### **Winter tyres**

Operating departments have the opportunity to fit winter tyres during periods of cold weather. Please contact MTU for further information.

### **Vehicle replacement**

Our replacement policy is to consider a replacement when a vehicle has reached 80,000 miles or six years. The final decision will also depend on the condition and history of the car. The replacement vehicle will be one that is fit for purpose and offers a significant lower CO2 output than the vehicle being replaced (where this is possible).

Where possible all cars purchased have a minimum specification of ESP and Curtain airbags fitted

### **Accidents**

In the event of an official vehicle being involved in an accident, either directly or indirectly, the driver must complete a Road Traffic Accident Report form and immediately submit it to MTU. The driver should retain a copy. Forms are available on Saltire eForms.

Liability for accidents while on official business **must not be admitted**, nor should the question of blame be discussed with anyone at the time of the occurrence. Any correspondence received regarding the accident should be forwarded immediately to MTU. The driver should obtain the names and addresses of any witnesses.

As indicated under 'Insurance and crown indemnity', Scottish Government owned vehicles are not covered by any insurance policy and the following points are given for guidance.

- In the case of an accident involving an official vehicle, claims for damage to it or any other vehicle will be settled between MTU and the owner or insurer of the other vehicle
- If a member of staff receives a notice of intended prosecution and is charged with any offence under the Road Traffic Act or at common law in connection with an accident involving an official vehicle, he/she must report the matter immediately to Occupational Health and Safety Branch, HR and to their line manager

Any member of staff who is charged with committing a road traffic offence in the course of his/her employment may be provided with representation or assistance if:

- The criminal proceedings arise out of a fault in the maintenance of an official vehicle for which responsibility for adequately maintaining and equipping it for use on the road rests with the Scottish Government
- The Scottish Government has a substantial financial interest in the outcome of subsequent proceedings connected with the accident that caused the criminal proceedings
- The Scottish Government is satisfied that the circumstances are such that it ought to accept responsibility for providing representation at public expense. Further information about Legal Representation at public expense is provided in Section 12.2 of the SG Staff Handbook. Representation or assistance will not usually be given if the civil servant is given legal aid

The member of staff will generally be responsible for payment of any fines imposed as a result of him/her being found guilty under the Road Traffic Act.

### **Notice of prosecution**

All core SG vehicles are registered to MTU, if we receive a notice of intended prosecution from the police, we will contact the vehicles VLO to ascertain contact details of the person driving the vehicle at the time of possible offence.

This enables us to provide details to the relevant police force. Please note that MTU will at this point notify the Occupational Health and Safety team, who in turn may contact the member of staff to offer them driving awareness training.

### **Expense Claims**

Agency Fuel Cards should be used for the purchase of fuel and oil. If, exceptionally, a member of staff has to make such a purchase he/she should claim out of pocket expenses, with evidence of purchase.

### **Tiredness**

Staff are reminded that driving requires full powers of concentration and where this is compromised e.g. through tiredness, serious consideration should be given to your fitness to drive the vehicle without undue risk to yourself or other road users. Further information can be found on the Health and Safety - Safer Driving at Work page

### **Other Vehicles**

Booking vehicles such as minibuses, coaches and other commercial vehicles should be made by contacting MTU (0131 554 9687).

Agencies and Non Departmental Public Bodies must make their own booking arrangements direct with contractors.

### **Enquiries**

All enquiries concerning the use of official vehicles should be directed to MTU (0131 554 9687).

# Emergency Arrangements for Disruption of Public Transport

All members of staff are reminded that in the event of a disruption of public transport:

- every effort must be made by all staff to report for duty at their normal place of work unless instructed otherwise;
- it is the duty of all staff, irrespective of grade, to carry out whatever civil service or other work is required of them.
- all travel expenses are subject to Tax and National Insurance Contributions and should be claimed through Payroll unless the disruption has been caused by industrial action.

Staff living within walking distance are expected to report at their own expense. Staff in normal health will be expected to spend up to an hour walking both to and from their normal place of work. The distance that this would represent will depend on the age, physique and general fitness of the member of staff and the difficulty of the journey, but for a fit member of staff would be about four miles each way.

Claims for reasonable travelling expenses incurred by staff because of an emergency may be paid, provided that no unnecessary or avoidable expense is reimbursed and that normally more than four miles have been travelled daily each way.

In exceptional circumstances the travelling expenses of staff who live less than four miles from their place of work may be reimbursed e.g. for the disabled.

These arrangements cover for example:

- the payment of mileage allowance and, subject to the production of receipts, any reasonable extra parking or garaging fees incurred as a result of travelling by private motor vehicle either to work or to an alternative railway station or bus station;
- the reimbursement of extra rail or bus fares incurred (with a corresponding reduction where a refund for the season ticket has been or will be made) where the member of staff's current season ticket has not been accepted by the relevant public transport authorities as valid over the alternative route travelled by the member of staff.

Reimbursement of reasonable travelling expenses may include the payment of mileage allowance to staff who normally use public transport but who necessarily use their own private motor vehicles at extra expense to travel to and from their permanent station during the emergency.

Payment of mileage allowance is governed by the following conditions:

- no payment is made in respect of any unnecessary or avoidable distance travelled;
- mileage allowances are not paid under these rules for any part of a journey which qualifies for mileage allowance under other (i.e. non-emergency) rules;
- normally more than four miles have been travelled daily each way.

Mileage allowances cannot be paid to staff who normally use their private motor vehicle to travel to and from their permanent station but an allowance may be paid in respect of any additional mileage travelled when conveying official passengers.

Passenger supplements may be paid whether or not a member of staff is entitled to draw mileage allowances under the terms of the conditions above. The allowance cannot be paid in

respect of staff normally carried nor in addition to an allowance payable for the same person under the non-emergency rules.

The cost of official telephone calls necessitated solely by the abnormal situation and made from home, public or mobile telephone will be reimbursed.

Claims for expenses incurred during industrial action should be submitted to the Travel and Subsistence Team. To avoid unnecessary enquiries, staff should indicate clearly that the claims are submitted under Emergency Arrangements and should give all the details necessary to the consideration and approval of their claims including, where appropriate, the amount of refund on a season ticket which has been made or will be made.

The claim should be annotated with the following wording:

"I do/do not (delete as appropriate) normally use my car for journeys between my home and my permanent workplace".

## **Members of and Witnesses Before Royal Commissions and Committees**



Normal Scottish Government Travel and Subsistence Rules apply to any Member or Witness of a committee or commission however, the following should be noted:

Members using their private motor vehicle on the business of the Commission (or Committee) are subject to the terms of the Travel and Subsistence Privately Owned Vehicle Rules. In applying these arrangements to such persons who are not civil servants the requirement of comprehensive insurance cover is not necessary. Members should understand, however, that no liability will be accepted by the Scottish Government in the event of any accident, damage, injury or death.

Members of Commissions or Committees whether paid or unpaid and others who are not civil servants but who undertake work for the Scottish Government in a voluntary capacity, who opt to use their private motor vehicles on point to point journeys will be paid at the motor mileage rate. The passenger supplement is also payable if an official passenger is carried. No liability will rest on the Scottish Government in the event of accident, damage, injury or death other than to the extent that the liability would exist whether or not the member or witness had travelled by private motor vehicle.

When it is considered that morning or afternoon breaks are warranted in order to avoid dispersal of a Commission or Committee, tea or coffee may be provided at public expense. Members of Commissions and Committees should submit claims in accordance with the foregoing guidance on form A/C GEN 8B to the appropriate Secretary of the Commission or Committee, who will arrange payment through their own Finance area.

## **Travel and Subsistence Charge Card**

The Travel and Subsistence Charge Card (TSCC) is a credit card which can be used to pay for meals, personal incidental expenses, fuel for hire cars and minor ad-hoc hospitality.

Car hire, air or rail tickets can be paid for using the TSCC, but only in emergencies where it is not possible to use the Scottish Government contracts.

Accommodation can be paid for using the TSCC but only where the Corporate Travel Management billback facility cannot be used.

To apply for a Scottish Government Travel and Subsistence Charge Card you must be a permanent member of staff, a Minister of the Scottish Government or a SG Agency who have their travel and subsistence claims processed and paid by the Scottish Government Travel and Subsistence Team. Temporary staff, consultants, contractors and other non-permanent staff are not eligible to apply for the TSCC.

Staff cannot apply for a charge card if they hold either a casual or standing advance. The Travel and Subsistence Charge Card is issued to individuals and is not transferable. Only the cardholder's own travel and subsistence can be charged to the card.

Comprehensive guidance can be found in the Travel and Subsistence Chargecard Guidance .

Application forms can be requested from the Travel and Subsistence Team.

## **iExpenses Frequently Asked Questions**

### **Q1 - How do I access the iExpenses system?**

- You will access iExpenses through the iExpenses link on the front page of Saltire. The SEAS page will open, you should click on the iExpenses link on the right hand side. Once this opens you should click on the SEAS AP iExpenses permission.

**Q2 - Who can submit a claim through the iExpenses system?**

A - In order to submit a claim through the iExpenses system you must:

- Have a full SG eHR record including an SG grade
- Be paid through SG payroll
- Be assigned to an SG cost centre
- Have access to SCOTS.

Contingent workers who have applied to the Travel and Subsistence team for access and have been successfully loaded into the iExpenses system can also submit a claim.

**Q3 - Who can approve a claim through the iExpenses system?**

A - In order to approve a claim through the iExpenses system you must:

- Have a full SG eHR record including an SG grade
- Be assigned to an SG cost centre
- Have access to SCOTS.
- Be of a sufficient grade to approve

Contingent Workers, i.e. Inward Seconded, etc. cannot approve claims through iExpenses if they have not been loaded into the system.

**Q4 - Who cannot use the iExpenses system?**

A - Inward Seconded, and others who are not paid by the SG or do not have an SG grade cannot use the iExpenses system unless they have been successfully loaded into the system.

**Q5 - If I cannot use the iExpenses system how should I claim expenses?**

A - You should use the paper based TS-1 claim form which can be found in the Forms tab - Search For More Forms section on Saltire.

**Q6 - Where can I find more information about how to use iExpenses?**

A - For guidance go to the [Finance e-learning pages](#) within SEAS and choose iExpenses Travel and Subsistence Claims

**Q7 - I have an outstanding advance, how do I repay this?**

A - This can be offset against your Travel and Subsistence claim through iExpenses, the system will prompt you that you have an outstanding advance and you will be given the opportunity to deduct it.

**Q8 - How can I apply for an advance?**

A - Form TSM-2 can be found on Saltire. It should be completed, signed and countersigned then sent via ifix HR Online.

**Q9 - Can I have my expenses paid into a bank account other than the one my salary is paid into?**

A - No, the iExpenses system draws bank/building society details from eHR so it is not possible to make payments into an account other than the one your salary is paid into. If you are a contingent worker your expenses will be paid into the bank details you provide.

**Q10 - Can I change the cost centre details when completing a claim to charge expenses to a cost centre other than my own?**

A - No, iExpenses does not allow you to select another cost centre than the one you are allocated to on eHR.

**Q11 - Can I charge my claim to more than one cost centre?**

A - No, iExpenses system will charge your claim to your cost centre. If you require expenses to be charged to different cost centres then you will need to supply your local finance team with the information they require to post an expenditure journal transfer.

**Q12 - Can I select the individual who will approve my claim?**

A - No, when you submit your claim it will automatically go to your line manager as recorded in eHR. If your line manager is not of sufficient grade to countersign, they must click the approve button and your claim will be passed up your line management chain.

**Q13 - Can I check the status of my claims?**

A - Yes, a list of your claims awaiting approval, payment and previously paid claims will be shown on your home page in iExpenses.

**Q14 - Can I access details of claims I have previously submitted?**

A - Yes, a list of your claims will be shown on the home page in iExpenses, or you can search for claims. You will then be able to click into the details of each claim.

**Q15 - I am an approver and I will be going on annual leave, what should I do?**

A - You should set a Vacation Rule prior to going on leave to assign your authority to approve claims to someone else. You should assign this responsibility to staff of an equal or more senior grade. For guidance go to the [Finance e-learning pages](#) within SEAS and choose iExpenses Travel and Subsistence Claims - Set Vacation Rules.

**Q16 - When my approver is on annual leave, what do I do?**

A - Your approver has five days to approve a claim before it reverts to you. Your approver should have to set a vacation rule prior to their leave which will allow another member of staff of appropriate grade to approve your claim. If this has not been done log a call with the IT helpdesk on ext. 48500 Option 1 and ask to log a call for the SEAS Team.

**Q17 - As a claimant, how will I know if my claim has been approved?**

A - You will be able to check the status of your claim on the home page of iExpenses. Click into the claim and the Approval Notes will show when your claim was approved.

**Q18 - Will claims still be selected for 100% checking?**

A - Yes. When you click the submit button a confirmation page will appear. This page will advise whether your claim has been selected for checking or not and the actions that you and your approver should take.

**Q19 - If my claim is selected for 100% checking and is found to contain errors, who will it be sent back to?**

A - The claim will be returned to you and you will be notified of any errors on the claim. You should amend and resubmit this claim.

**Q20 - When entering a time based claim e.g. Day Subsistence Over 5 Hours, do I have to enter start and end times for my journey?**

A - Yes, when you have selected a day subsistence expense type, there will be a details icon at the right hand side of the claim line which you should click on. This will take you to a details window in which you should enter the dates and times for day subsistence.

**Q21 - How long will it take for my claim to be paid?**

A - Claims not selected for 100% checking which have been approved will usually be paid into bank/building society accounts within 3 or 4 days of approval.

**Q22 - Can I save a partially completed claim?**

A - Yes, for guidance go to the [Finance e-learning pages](#) within SEAS and choose iExpenses Travel and Subsistence Claims - Enter and Save a Travel and Subsistence Claim.

**Q23 - I am a PS, how can I complete a claim on behalf of my manager?**

A - Your manager will need to allow you to complete claims on their behalf. To do this they should click on the Access Authorisation tab within iExpenses. For guidance go to the [Finance e-learning pages](#) and choose iExpenses Travel and Subsistence Claims - Grant Access Authorisation.

You can complete claims on behalf of an individual but they must approve your completed work when it is sent to them. They will see the claims you have completed within their iExpenses worklist.

**Q24 - Who should I contact if I have any system issues?**

A - You should log a call with the IT helpdesk on ext. 48500 Option 1 and ask to log a call for the SEAS Team.

## **United Kingdom Visits Q&A**

**Your Questions Answered**

**Q1. What is the general principle for Scottish Government Ministers and staff in claiming travel and subsistence?**

The general principle in claiming travel and subsistence expenses is that reimbursement is appropriate if extra expense has been actually and necessarily incurred in carrying out official business.

**Q2. What is the day subsistence limit and what does it cover?**

Day Subsistence is designed to cover any excess costs incurred when purchasing food and non-alcoholic drink during a day visit to a temporary workplace. Costs must be wholly and exclusively attributable to the business travel. Criteria are:

- More than 5 hours and more than 5 miles from permanent workplace - actual receipted costs up to £4.90
- More than 10 hours and more than 5 miles from permanent workplace - actual receipted costs up to £10.70
- More than 12 hours and more than 5 miles from permanent workplace - actual receipted costs up to £15.60

Please note day subsistence cannot be claimed for the same time period as the 24 hour allowance which consists of actual receipted bed and breakfast, meals, personal incidental expenses or Staying With Friends allowance.

**Q3. What is the bed and breakfast limit and what does it cover?**

Bed and breakfast covers the actual receipted cost of bed and breakfast only, up to a limit of £100.00 in London and £75.00 Elsewhere. It does not cover items such as charges for viewing films or use of a mini bar.

**Q4. Is it necessary for me to book and pay for my own bed and breakfast?**

No, it is recommended that you use the SG Hotel Booking Agent. The service Corporate Travel Management provides eliminates the time consuming effort required by staff to source, book and pay for accommodation. Accommodation booked through Corporate Travel Management is charged back to the SG centrally through the Bill Back facility.

**Q5. What if I exceed the bed and breakfast limits?**

It is recognised that you may not always be able to use Corporate Travel Management and may not be able to obtain bed and breakfast within the ceiling. If unable to do so you may exceed the ceiling - you must, however, annotate your claim explaining the circumstances.

**Q6. What is the meals allowance limit and what does it cover?**

The meals limit is additional to the bed and breakfast limit for staff staying away overnight on official business. It is designed to cover the cost of food and non-alcoholic drinks in a 24 hour period up to a limit of £24.10 London and £23.50 Elsewhere. If only lunch costs have been incurred actual receipted expenditure up to a limit of £4.90 is claimable for both London and Elsewhere. If only evening meal costs have been incurred actual receipted expenditure up to a limit of £19.20 London and £18.60 Elsewhere is claimable.

**Q7. What type of items can I claim under day subsistence and meals allowance?**

Food and non-alcoholic drink can be purchased. It must be wholly and exclusively attributable to the business travel i.e. costs that are incurred in the course of the journey and are additional to any costs that the staff would incur if it were not for the business travel. Tips or gratuities are not permissible.

**Q8. What is the personal incidental expenses limit and what does it cover?**

The personal incidental expenses limit is designed to cover the cost of incidental purchases - newspapers, laundry and personal telephone calls whilst staying away overnight on official business. If costs have been incurred actual receipted expenditure up to a limit of £5.00 per night is claimable. If a member of staff was away for 4 nights they could claim £20 spent one night as long as nothing was spent on the other three nights. When claiming on iExpenses however, it would need to be claimed as £5 per night. Expenses must be wholly and exclusively incurred as a result of the business trip. Anything bought in the course of a trip but likely to be brought back and used after the trip e.g. items of clothing, are not eligible to be claimed under personal incidental expenses or anywhere else.

**Q9. Can I claim for meals allowance and personal incidental expenses in other circumstances?**

Meals allowance cannot be claimed in the same time period as any other expense type except bed and breakfast. Personal incidental expenses can be claimed with bed and breakfast, staying with friends payment (staying with friends payment is paid through Payroll), with overnight by train or boat expenses and when on a residential training course.

**Q10. Is it possible to claim day subsistence for periods away from home in excess of 24 hours?**

Yes, actual receipted expenditure up to a limit of £4.90 for over 5 hours or up to a limit of £10.70 for over 10 hours or up to a limit of £15.60 for over 12 hours can be claimed for the balance of time if there is an excess of more than 5 hours or 10 hours or 12 hours after the 24 hour period.

**Q11. What receipts do I need to attach to claims?**

Receipts are required for all expenditure except mileage allowances, toll charges and where tickets are retained e.g. at train station barriers, car parking barriers etc. The receipt must clearly identify the costs incurred. Any personal items on the receipt are the responsibility of the individual and should not be included in the claim. A signed credit/debit card receipt will not be acceptable as proof of expenditure incurred.

**Q12. What will happen if I cannot provide a receipt?**

The general rule is that the SG will only reimburse receipted expenditure. It is the responsibility of staff to ensure they receive a receipt for expenditure they wish to reclaim. In exceptional circumstances the Travel and Subsistence team will consider reimbursement of un-receipted claims. An explanation for not providing a receipt must be given to the countersigning officer and the claim should be annotated to that effect.

**Q13. Can I exceed the meals allowance and personal incidental expenses limits?**

No, you are expected to spend within the limits. You will only be refunded up to the limits regardless of the amount of your receipt.

**Q14. Can I claim the 24 hour subsistence allowances if my journey on official business is less than 24 hours?**

Yes. Providing your journey includes an overnight stay you are eligible to claim the actual receipted costs of bed and breakfast, meals allowance and personal incidental expenses.

**Q15. If my accommodation and all meals are provided at no cost to me what can I claim?**

Because accommodation and meals are provided at no cost to you, your claim should be limited to your actual receipted personal incidental expenses of up to £5.00 per night. Typical examples of a situation where this would occur would be a residential training course or conference where the fees include the cost of overnight accommodation and meals.

**Q16. If I stay in Self-Catering accommodation what can I claim?**

If you stay in self-catering accommodation, you can buy ingredients to make meals and reclaim the receipted cost up to the limit of the meals allowance as long as the food and non-alcoholic drink is purchased in the course of, and consumed within, the business trip (it can be bought the day before, if necessary). Receipts should be provided and the cost divided equally over the number of nights stayed receipted up to the limit. Your total claim including the cost the self-catering accommodation cost should not exceed the normal rules of £75.00

for bed and breakfast and £23.50 for meals allowance per 24 hours. You can also claim personal incidental expenses.

**Q17. If I stay with a relative/friend, what can I claim?**

If you stay with a friend or relative you are eligible to claim the staying with friends allowance. This is flat rate un-receipted allowance of £36.00 per night designed to cover the cost of food and non-alcoholic drinks in a 24 hour period. HMRC has ruled that this allowance must be subject to Tax and National Insurance Contributions therefore it should be claimed through Payroll rather than through the Travel and Subsistence Team. You are also eligible to claim actual receipted personal incidental expenses of up to £5.00 per night, through the Travel and Subsistence system.

**Q18. My accommodation and breakfast is provided at no cost to me but I have to buy food and non-alcoholic drinks, what can I claim?**

You can claim up to the actual receipted meals limit of up to £24.10 London or up to £23.50 Elsewhere per night plus actual receipted personal incidental expenses of up to £5.00 per night.

**Q19. If I am travelling on official business what can I claim for if I am part of a group of SG staff who share a meal and there is only 1 itemised bill?**

The total bill less any alcohol should be equally divided by the number of staff sharing the meal and each person can claim the same equal amount, up to the relevant limit. All claimants should obtain a photocopy of the bill and include this as a receipt. A brief note should be included on the claim.

**Q20. Are there any other subsistence types that I require receipts for?**

Yes, the Lodging Allowance (appropriate after 30 nights in the same place) is actual receipted costs up to £42.25 London or £37.40 Elsewhere and Overnight by Train or Boat is actual receipted costs up to £24.10.

**Q21. I hold a Travel and Subsistence Charge Card, does this Q&A apply to me?**

Yes, normal rules, guidance and ceilings apply. You should also refer to the Cardholder Guidance you received when you applied for the card.

## **Countersigning Travel and Subsistence Claims and Advances**

### **Your Questions Answered**

**Q1. What are the minimum countersigning levels?**

The minimum countersigning level for travel and subsistence claims/advances is B2 subject to a limit of £150 per claim/advance. If above the £150 limit it will require to be countersigned by a B3 or above.

**Q2. I am a B2 new to countersigning claims/advances. What are my responsibilities as a countersigning officer?**

These are set out in the Travel and Subsistence Rules on the SG Intranet. It is your responsibility to be familiar with the Travel and Subsistence Rules to ensure that any claims/advances which you countersign comply with these.



**Q3. I am a C3, do I require my travel and subsistence claims/advances to be countersigned?**

Yes, by a member of staff at least one grade higher than yourself.

**Q4. I am a SCS, do I require my travel and subsistence claims/advances to be countersigned?**

Yes, by a member of staff at least one grade higher than yourself.

**Q5. I have been on secondment to the Scottish Government for some time now and I am a senior grade at my permanent workplace. Do I require my travel and subsistence claims/advances to be countersigned?**

Yes.

**Q6. I am a C1, one of my colleagues is a C1, can they countersign my claim?**

No, claimants must be countersigned by a member of staff at least 1 level above.

**Q7. I am an A3, who should countersign my Travel and Subsistence claim?**

Band A staff must be countersigned by at least a B2 (subject to the amount of the claim, see Q1 above).

**Q9. My countersigning officer is on leave, how do I select a different countersigning officer on iExpenses.**

You, as a claimant cannot select another countersigning officer. Your countersigning officer should set a Vacation Rule prior to going on leave. For guidance go to the Finance e-Learning pages within SEAS and choose iExpenses Travel and Subsistence Claims - Set Vacation Rules or iExpenses FAQ's.

## **Travel and Subsistence Expense Types/Limits/Rates with effect from 01 March 2012**

All expense types, limits and codes quoted are effective from 01 March 2012. Do not use these expense types if you are claiming expenses for detached duty or permanent transfer.

Travel and Subsistence Expense Types/Limits/Rates effective from 01 March 2012			
Expense Type	Expense Code	Rate	Unit
Arrears Motor Mileage Rate (for use only when Motor Mileage rate has been increased and arrears are due)	AMMR	None	None
Arrears Subsistence (for use only when subsistence rates have been increased and arrears are due)	ASUB	None	None
Bed and Breakfast Elsewhere (receipted up to £75.00)	BBER	None	Per Night
Bed and Breakfast London (receipted up to £100.00)	BBLR	None	Per Night
Car Hire (including related fuel)	TRCH	None	None

Travel and Subsistence Expense Types/Limits/Rates effective from 01 March 2012			
Expense Type	Expense Code	Rate	Unit
Car Parking	TRCP	None	None
Day Subsistence -> 5hrs (receipted up to £4.90)	DSFH	None	Per Day
Day Subsistence -> 10hrs (receipted up to £10.70)	DSTH	None	Per Day
Equipment Supplement	ESMR	£0.02	Per Mile
Foreign Travel Night and Day Subsistence	FTND	None	Per Night/Day
Foreign Travel Other Expenses	FTOE	None	None
Foreign Travel Air Travel	FTAT	None	None
Foreign Travel Rail Travel	FTRT	None	None
Foreign Travel Taxi Travel	FTTT	None	None
Leased Car	MMLC	£0.08	Per Mile
Lodging Allowance - Elsewhere (receipted up to £37.40)	LAER	None	Per Night
Lodging Allowance - London (receipted up to £42.25)	LALR	None	Per Night
Meals Allowance Elsewhere (receipted up to £23.50)	MAER	None	Per Day
Meals Allowance London (receipted up to £24.10)	MALR	None	Per Day
Motor Cycle Allowance	MCMR	£0.24	Per Mile
Motor Mileage Rate	MMRT	£0.45	Per Mile
Non Standard Subsistence Rates	NSSR	None	Per Night/Day
Overnight by Train or Boat (receipted up to £24.10)	NSTB	None	Per Night
Passenger Supplement	FPMR	£0.05	Per Mile
Pedal Cycle Allowance	PCMR	£0.20	Per Mile
Personal Incidental Expenses (receipted up to £5.00)	PIEA	None	Per Night
Public Transport Air Travel	TRAT	None	None
Public Transport Bus	TRBU	None	None
Public Transport Ferry	TRFE	None	None
Public Transport Rail (First Class)	TRRF	None	None
Public Transport Rail (Standard)	TRRS	None	None
Public Transport Taxi	TRTX	None	None
Public Transport Tube	TRTU	None	None
Telephone Calls On Official Business	TELE	None	None
Toll Charges	TRTC	None	None

## **Visits Abroad Q&A**

### **Official Visits Abroad Your Questions Answered**

#### **Q1. What is the general principle for Ministers and staff in claiming travel and subsistence?**

The general principle in claiming travel and subsistence expenses is that reimbursement is appropriate if extra expense is actually incurred in carrying out official business.

#### **Q2. Should I have a valid passport for travel on official business abroad?**

Yes, if you do not have one an application should be made directly to the Passport Office, or alternatively you can use the 'Check and Send' service provided by selected Post Offices at your own expense.

#### **Q3. What do I need to do if I require a Visa?**

The Scottish Government travel agent Corporate Travel Management can arrange the issue of a Visa. If you prefer, an application can be made directly to the appropriate Embassy/Consulate, the fee for the Visa (supported by the appropriate receipt) will be reimbursed via iExpenses.

#### **Q4. Who should approve my visit abroad?**

Visits to all EU countries and other short haul business journeys to European destinations require Head of Branch (minimum) approval. Long haul and Intercontinental visits require Director approval.

**Q5. Is there anyone else I need to inform of my visit?**

You are advised to read the Foreign and Commonwealth Office [Information for British Nationals Overseas](#).

You should also notify The Scottish Government Security Branch if you are travelling to certain countries which may present a security risk. Security Branch's Intranet Site gives further information about this.

**Q6. What subsistence and other out of pocket expenses am I eligible to claim?**

You should use HR Online to ask a question about travel and subsistence foreign rates prior to your visit stating the country (ies) and city (ies) you intend visiting. You will receive an e-mail reply within 48 hours detailing the appropriate subsistence limits and any other relevant information.

**Q7. Are the foreign subsistence limits the same as the UK limits?**

No, foreign subsistence limits are actual receipted costs for bed and breakfast, lunch and an evening meal subject to limits which will vary depending on your destination and can fluctuate. You may claim for personal incidental expenses which are also actual receipted costs up to a ceiling of £10.00 for each night spent abroad. Travel and Subsistence section will explain all of this to you when replying to your email.

**Q8. Can I use my Travel and Subsistence Charge Card whilst abroad on official business?**

Yes, your card can be used to pay for accommodation and meals within the foreign subsistence limits provided. On return you should complete an iExpenses claim form to record expenditure incurred using the charge card. The Travel and Subsistence Cardholder Guide explains how to complete a claim.

**Q9. Is it possible to receive a travel advance before I undertake a journey abroad?**

If you are not a Travel and Subsistence Charge Card holder you can apply for an advance. Application form TSM-2 can be found in the Intranet at the link below. This should be completed and sent to Travel and Subsistence section a minimum of 7 days prior to travel.

**Q10. Is there a limit to the amount of the advance I can apply for?**

Yes, the amount of the advance should be based on the actual costs within the appropriate limits (converted into Sterling) for the number of nights/days you will be overseas.

**Q11. Will I have to purchase Emergency Medical Cover?**

No, the Scottish Government has a contract with AIG Insurance to provide emergency medical assistance to staff travelling abroad. The link below gives details of access to this service.

[Emergency Medical Cover](#)

**Q12. Will I have to purchase personal insurance cover?**

No, you are covered by Section 11 of the Civil Service Pension Scheme arrangements and by the Personal Injury Compensation arrangements under the Civil Service Compensation Scheme. If you wish to purchase additional private insurance you must do so at your own expense. A link is attached for information on [Cover for Personal Injury, Emergency Medical](#)

[Cover and Loss or Damage to Personal Property](#) and [Civil Service Pensions Injury Benefit Scheme](#).

**Q13. Do I require an European Health Insurance Card?**

If visiting the EU the Foreign and Commonwealth Office recommend that an EHIC should be carried. This card gives UK residents free or reduced cost emergency treatment when travelling in the European Economic Area. The EHIC application form and accompanying leaflet "Health Advice for Travellers" are available from any main Post Office or online.

**Q14. What if my personal possessions are either lost or stolen whilst abroad on an official visit?**

If personal property is lost or damaged in transit or whilst resident in a hotel you must immediately take up the matter with either the carrier or the hotel direct. In the event that the property is not recovered, or the claim is not met in full, then the full facts surrounding the loss or damage incurred together with any details of any compensation received should be forwarded in writing to HR Transformation, Business and Finance Support.

**Q15. What form should be completed to claim out of pocket expenses incurred on my visit abroad?**

An [iExpenses expenses claim form](#) must be completed on your return to your normal place of work.

**Q16. Can claims be submitted in foreign currency?**

No, all expenses claimed must be converted by you into Sterling based on the appropriate exchange rate which you received at the time of your visit. Your claim should be annotated with this rate.

**Q17. If I received an advance for the overseas visit how do I repay it?**

When completing your iExpenses claim form you will be reminded you have an outstanding advance, your advance should be offset against your claim for costs incurred on your official business abroad. Should your expenses not cover the amount of the advance you received a cheque for the outstanding amount made payable to The Scottish Government should be sent to the Travel and Subsistence Team or you can make a payment online.

**Q18. What expense types should I use in my claim for overseas expenses?**

You should use either the expense type Foreign Travel Night and Day Subsistence for Accommodation, Meals and Incidental Expenses, Foreign Travel Air for air travel, Foreign Travel Rail for rail travel, Foreign Travel Taxi for taxi travel or Foreign Travel Other Expenses for all other types of expense relating to foreign visits including expenses incurred en route in the U.K. If claiming motor mileage the Motor Mileage Rate tab should be selected.

**Q19. If a meal/meals are provided at no cost either to me personally or the Scottish Government what am I eligible to claim in respect of 24 hour subsistence abroad?**

If only the cost of lunch has been incurred by you, you are eligible to claim your actual receipted costs up to the limit for lunch plus the receipted cost of bed and breakfast. If only the cost of an evening meal has been incurred you can claim your actual receipted costs up to the limit for an evening meal plus the receipted cost of bed and breakfast. If both meals are provided then only the receipted cost of bed and breakfast is reimbursable. You may also claim personal incidental expenses which are actual receipted costs up to a limit of £10.00 for each night spent abroad.

**Q20. If accommodation is provided at no cost to either me personally or the Scottish Government what am I eligible to claim?**

Actual receipted costs of lunch and an evening meal up to the appropriate limits and personal incidental expenses which are actual receipted costs up to a limit of £10.00 for each night spent abroad.

**Q21. Is the foreign limit for day subsistence the same as the UK limit?**

No, the limits for day visits are based on those supplied by The Foreign and Commonwealth Office and vary according to destination and can fluctuate.

**Q22. When does the 24 hour period begin and end for foreign subsistence?**

Normally the 24 hour period begins when you arrive in the country where your official visit is taking place and ends when you leave that country.

**Q23. Where can I obtain more information about making an official visit abroad?**

You should contact the Travel and Subsistence team for further information.

**Q24. What do I do if I need to book flights for an official visit abroad?**

Corporate Travel Management will provide travel tickets. Travel tickets can be obtained by completing an ePD46 (Travel Ticket Application Form).

**Q25. Is it necessary for me to book and pay for my own bed and breakfast?**

No, it is recommended that you use the SG Hotel Booking Agent. The service Corporate Travel Management provides eliminates the time consuming effort required by staff to source, book and pay for accommodation. Accommodation booked through Corporate Travel Management is charged back to the SG centrally through the Bill Back facility.

**Q26. Is there anywhere I can get information about health and security issues in connection with my official visit abroad?**

Yes, the Department of Health website and the Foreign and Commonwealth Office website provide useful information to anyone travelling abroad on official business.

<https://www.gov.uk/european-health-insurance-card>

<https://www.gov.uk/foreign-travel-advice>

## **Contact Information for Travel and Subsistence Enquiries**

- ask a question about travel and subsistence rules
- submit receipts for any iExpenses claims that have been selected for checking
- submit paper travel and subsistence claims by attaching scanned documents (these must be submitted by the countersigning officer)

please use HR Online to raise your query – it will be directed to the right person who can help you and you'll receive an email with a unique reference number so you can track its progress online. You can also Add further information to a request or Ask for an update online.

Whilst the Travel and Subsistence Team will always be pleased to handle enquiries about claims, if made prematurely these can delay processing of all claims. Staff are advised that if their enquiry is about payment of a claim they must first check their bank to establish whether the money due has been deposited. When making an enquiry to the Travel and Subsistence Team please have your pay reference number ready (middle 6 numeric digits only) together with the amount of the claim and the dates of travel.