

Expense type	Code	Rate/unit
Bed and breakfast London (does not cover items such as charges for viewing films or use of a mini bar)	BBLR	Receipted up to £100 per night
Bed and breakfast elsewhere (does not cover items such as charges for viewing films or use of a mini bar)	BBER	Receipted up to £75 per night
Car hire (including related fuel)	TRCH	Receipted, no maximum
Car parking	TRCP	Receipted, no maximum
Day subsistence over 5 hours	DSFH	Receipted up to £4.90 per day
Day subsistence over 10 hours	DSTH	Receipted up to £10.70 per day
Equipment supplement	ESMR	£0.03 per mile
Foreign travel night and day subsistence	FTND	Receipted, per night/day (contact travel and subsistence team for upper limits)
Foreign travel other expenses	FTOE	Receipted, no maximum
Foreign travel air travel	FTAT	Receipted, no maximum
Foreign travel rail travel	FTRT	Receipted, no maximum
Foreign travel taxi travel	FTTT	Receipted, no maximum
Leased car	MMLC	£0.08 per mile
Meals allowance London (for overnight travel)	MALR	Receipted up to £24.10 per night
Meals allowance elsewhere (for overnight travel)	MAER	Receipted up to £23.50 per night
Motor cycle allowance	MCMR	£0.24 per mile
Motor mileage rate	MMRT	£0.45 per mile
Non-standard subsistence rates	NSSR	Receipted, per night/day - contact the travel and subsistence team before using this
Overnight by train or boat	NSTB	Receipted up to £24.10 per night
Passenger supplement	FPMR	£0.05 per mile
Pedal cycle allowance	PCMR	£0.20 per mile
Personal incidental expenses	PIEA	Receipted up to £5 per night
Public transport air travel	TRAT	Receipted, no maximum
Public transport bus	TRBU	Receipted, no maximum
Public transport ferry	TRFE	Receipted, no maximum
Public transport rail (first class)	TRRF	Receipted, no maximum
Public transport rail (standard)	TTRS	Receipted, no maximum
Public transport taxi	TRTX	Receipted, no maximum
Public transport tube	TRTU	Receipted, no maximum
Staying with friends allowance	NSSF	£36, set rate
Telephone calls on official business	TELE	No maximum
Toll charges	TRTC	No maximum

## 1. About travel and subsistence

Travel and subsistence allowances can be claimed by all colleagues and ministers who incur out of pocket or additional expenses while on official business.

It's your responsibility to fully understand the rules under which travel and subsistence expenses can be claimed.

Submitting a fraudulent claim is a serious disciplinary offence. It's not a defence to argue you were unaware of the rules. If you're in doubt about your entitlement to specific expenses, you must speak to your countersigning officer or consult the travel and subsistence team before incurring the expense.

You cannot claim for alcoholic drinks under any circumstances.

### Before you travel

Before taking an official business journey, you should discuss it with your countersigning officer. They must be satisfied it's unavoidable – for example, it couldn't be met by phone or video conference, postponed until another visit to the same area is made, or be attended by a local colleague.

You must use the most efficient, economic and environmentally sound means of travel, taking into account subsistence costs and savings in official time. You must explore all fare options.

Read [booking official travel](#) if you are booking air and rail tickets (including Eurostar and London Underground) or accommodation.

If you're booking a hired car, you should [complete a purchase order \(PO\) on PECOS](#) for the full costs of your car hire.

### Processes for different groups

Directly employed Scottish Government colleagues can use [iExpenses](#) to claim travel and subsistence expenses (expenses that cannot be booked through Corporate Travel Management (CTM)).

Ministers' travel and subsistence claims can be made by [downloading and using the TSM-4M form](#). Scan or photograph their claim forms and receipts and submit to the travel and subsistence team via [HR Online](#).

Members of the public, for example those asked to attend an inquiry, should [download and complete a TS-1 form](#). Agency workers and contractors should have expenses approved by the relevant person in their directorate. They should then claim their expenses via their recruitment agency timesheets or contractor invoices. This means there will be one purchase order for the days/hours worked and a separate amount-based purchase order to cover expenses.

Inward secondees must have expenses approved by their directorate manager before seeking reimbursement from their donor organisation, who will then invoice the

Scottish Government. The invoices should be clearly detailed with the salary costs and travel and subsistence expenses listed separately.

All expenses for agency workers, contractors and secondees should be covered by the creation of a purchase order for the relevant recruitment agency or organisation on PECOS.

## **Receipts**

You must provide receipts for all expenditure, except mileage allowances, toll charges and where tickets are retained, for example at train station barriers or car park barriers. The receipt must clearly identify the costs incurred and the date. Send all receipts to your countersigning officer who is approving the claim and afterwards to your budget centre liaison officer (BCLO).

## **Journeys between Edinburgh and Glasgow**

Because of the reliability of the regular public transport service between Edinburgh and Glasgow, the train 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, such as where:

- three or more colleagues travel together in the same vehicle
- equipment needs to be transported but cannot be carried by public transport
- a number of visits are to be carried out on the same day in or around the same city
- it can be clearly demonstrated to countersigning officers that there will be a significant saving in official time if a private vehicle is used for the journey

If you choose to drive without prior authorisation by your countersigning officer instead of using public transport between Edinburgh and Glasgow, your claim must be restricted to the cost of a standard class train fare.

## **Journeys made partly for official and partly for private purposes**

When journeys are made partly for official and partly for private purposes (for example, when leave is taken before or after an official journey), a claim for the full cost of the return journey is allowed. This applies if the countersigning officer is satisfied:

- the journey was taken primarily for official purposes
- travel and subsistence costs were no greater than they would be had the journey been made solely on official business

## **Travel from home to permanent workplace**

The cost of daily travel between your home and permanent workplace is your own responsibility. However, home to office travel may be paid if you are:

- entitled to an excess fare allowance - contact the [relocation team](#) 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 station late in the evening (after 10pm) to travel by overnight train
- required to remain at the workplace and public transport has either ceased to run or is severely restricted
- travelling under [emergency arrangements](#) at times when public transport is disrupted

Apart from the exceptions listed, commuting costs cannot be reimbursed. If you're working under a hybrid working model, your expense claim has to start from your contractual permanent workplace and not your home. For example, if you live in East Lothian and have a contractual workplace of Victoria Quay, and you travel to Atlantic Quay, your travel begins from Victoria Quay. This also applies if your travel takes place on a day that you would usually work from home.

You should be aware you cannot claim expenses where you choose to work from a different Scottish Government location on a regular basis rather than your contractual permanent location(s). This is even if you have an informal or local agreement with your manager to work from another location. For example, if your contractual permanent workplace is St Andrew's House in Edinburgh, and you have an informal agreement with your manager to work from Atlantic Quay in Glasgow, as it is closer to your home. You cannot then claim expenses for your travel to St Andrew's House in Edinburgh as this is your contractual permanent workplace.

## **Investitures**

Travel and subsistence do not reimburse for costs associated with investitures (receiving honours from the Royal Family).

## **Subsistence allowance - period of absence**

The 'period of absence' for subsistence allowance is the actual time of absence if a journey starts and ends at the place of work.

If the period of absence is less than if the journey started and ended at the place of work and starts directly from home, or involves travel from home to business venue, then on to office in any order, then this period should be used when claiming subsistence.

Where possible, accurate timings should be stated on the 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 the office is 9 hours
- home to same business venue to home - total time away from home is 10.5 hours

For subsistence purposes, time away from the 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 period of 9 hours. In this case, the over 5 hours subsistence rate would be appropriate.

## **2. Travel claims**

You must provide receipts for all expenditure, except mileage allowances, toll charges and where tickets are retained, for example at train station barriers or car park barriers. The receipt must clearly identify the costs incurred. Send receipts to the countersigning officer who is approving the claim and afterwards to your budget centre liaison officer (BCLO).

Credit or debit card receipts are not accepted as proof of expenditure. Any personal items on the receipt should not be included in the claim.

### **Travel tickets**

If you travel by air, rail or ferry you should get tickets in advance from our travel agent Corporate Travel Management (CTM). Where this is not possible, you can claim for reimbursement through [iExpenses](#), attaching receipts to the confirmation page and passing to your countersigning officer for approval. Your countersigning officer should then pass your receipts and confirmation page to your [budget centre liaison officer \(BCLO\)](#) for action and retention.

If a receipt cannot be produced, an explanation must be provided on the form or reimbursement may be refused.

### **Taxi travel**

If you claim for a taxi, you must explain the reason why on your travel and subsistence claim form.

### **Late night journeys from work to home**

When you are occasionally required to work late and public transport is no longer available or it would not be reasonable to use, the cost of a taxi, hired car or similar private transport solely to take you home can be reimbursed.

Working late means finishing at 9pm or later. It is classed as occasional if it occurs less than 60 times in a single tax year and there is no predictable pattern, for example working late every Friday.

The circumstances where it would not be reasonable to use public transport would be low level of availability/reliability of services at that time of night, or a journey by public transport would take much longer than normal between work and home.

### **Air travel**

You should only use air travel when there is a cost advantage that can be achieved through savings of subsistence allowance, reduced official travel time or if the time and location of the business justifies the journey costs.

### **Sea travel**

If you travel overnight, you are eligible to claim a receipted subsistence allowance for each night. If breakfast is not included, the actual, receipted cost of breakfast can also be claimed.

### **Rail travel**

Standard class rail travel should be used on all UK official business. First class travel is allowed on the sleeper service and there is a receipted subsistence allowance for each night you use a sleeper berth.

### **Subsistence costs**

The following pages give information on what to do if you incur subsistence costs.

## **3. 24-hour subsistence**

The 24-hour subsistence allowance covers a period of up to 24 hours receipted expenditure when staying overnight on official business for:

- bed and breakfast
- meals
- a non-alcoholic drink
- personal incidental expenses

It is recommended you use the Scottish Government hotel and billback and conferencing contract with [Corporate Travel Management](#) when booking accommodation for official business.

There are two allowances – one for London, one for elsewhere in the UK. The London allowance is for visits within a five mile radius of Charing Cross.

Twenty four hour subsistence covers the receipted cost of bed and breakfast up to the capped limit. If additional expenditure is incurred on food and non-alcoholic drinks and personal expenses (personal telephone calls, laundry, newspapers), you should claim the 24-hour meals and personal incidental expenses allowances through receipts.

## Personal incidental expenses

The personal incidental expenses allowance is designed to cover the cost of incidental purchases (newspapers, laundry or personal phone calls) while staying away overnight on official business.

If costs are incurred, up to £5 per night is claimable. You must provide receipts and expenses must be wholly and exclusively incurred as a result of the business trip.

If you're away for four nights, you could claim £20 spent one night, as long as nothing was spent on the other three nights. When claiming on [iExpenses](#), it would need to be claimed as £5 per night.

Anything bought in the course of a trip but likely to be brought back and used after the trip - for instance items of clothing - are not eligible to be claimed under personal incidental expenses or anywhere else.

## Receipts

You must provide receipts when submitting your claim through [iExpenses](#). These should be attached to your confirmation page and given to your countersigner for checking. If the claim is not selected for checking, the countersigner will pass these to your [budget centre liaison officer \(BCLO\)](#) to keep after the claim is approved.

For agency workers, contractors and internal secondees, receipts should be provided to the relevant person in the directorate before the agency or supplier organisation submits the invoice for payment.

If you don't have receipts, you must provide a written explanation and, in exceptional circumstances, the travel and subsistence team will consider reimbursement.

## Costs over capped limits

If you can't find accommodation within the capped limits, you can exceptionally claim the additional costs. Countersigning officers must be satisfied you have made reasonable efforts to find accommodation within the limits. This includes having attempted to use the Scottish Government hotel booking agent, and higher costs were not incurred due to personal preference.

You must write an explanation for the increased costs on the claim form or the claim will be limited to the [24-hour bed and breakfast subsistence limit](#). Countersigning officers should notify the BCLO of all cases of increased expenditure.

## If meals are provided at no cost

When all food and non-alcoholic drink is provided at no cost to you or the Scottish Government, only the receipted cost of accommodation will be reimbursed, up to the limit of £88 for London and £63 for elsewhere. Personal incidental expenses receipted up to the limit can also be claimed.

Where the Scottish Government has paid for a travel ticket which includes complimentary meals, no reduction will be made to 24-hour subsistence or [staying](#)

[with friends allowance](#). Reduction of subsistence is not appropriate because the meals are included as an added value service which may not always be available, or which you may choose not to take advantage of.

### **If no meals are provided**

When only accommodation is provided at no cost to you or the Scottish Government, the receipted cost of breakfast up to £12 (plus receipted meals and a non-alcoholic drink up to the limit for London or elsewhere) will be reimbursed. You can also claim personal incidental expenses receipted up to the limit.

### **Accommodation and meals provided**

Where accommodation and all food and non-alcoholic drinks are provided at no cost to you or the Scottish Government, only personal incidental expenses receipted up to the limit can be claimed.

### **Early starts**

An early start is where you're required to start work exceptionally early and are unable to take the breakfast included in the cost of the hotel or bed and breakfast. You will be eligible to claim up to £12 on a receipted basis for breakfast that has to be purchased elsewhere. If you know you will be starting early, you should book a room only if possible. This only applies if you are staying overnight in a hotel.

### **Overnight travel by air or sea**

When you travel by rail or sea and occupy a sleeping berth which includes 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. You can also claim personal incidental expenses receipted up to the limit.

Read travelling by air and travelling by sea under [booking official travel](#) for more information.

### **Self-catering**

If you stay in self-catering accommodation, you can buy ingredients to make meals and reclaim the receipted cost. The cost can be 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).

You should provide receipts and divide the cost equally over the number of nights stayed, receipted up to the limit. Your total claim, including the cost of 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.

### **When 24-hour subsistence is not payable**

24-hour subsistence is not payable when you are:

- temporarily recalled from detached duty (your manager will let you know if you are on 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 at which all bed and board is provided as part of the course fee (personal incidental expenses receipted up to the limit can be claimed, if appropriate)
- 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.

How the 30 consecutive nights are calculated varies. When a colleague who is entitled to subsistence returns to the permanent workplace for 10 nights or fewer, excluding weekends, nights claimed before and after the break are accumulated in calculating the date from which your subsistence ends.

If you return to the permanent workplace for more than 10 nights, excluding weekends, a return to the same place afterwards is treated as a new visit. The new visit gives you a fresh entitlement to 30 consecutive nights of subsistence.

Visits home at weekends from a detached duty workplace and nights of absence also count towards the calculation of 30 consecutive nights.

If you have 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. However, the break does not in any circumstances give entitlement to a fresh entitlement to 30 consecutive nights subsistence.

When you make a further visit to a location after entitlement to subsistence has been exhausted at this location, a break of at least three months is necessary to qualify for further subsistence.

#### **4. Night subsistence**

##### **Staying with friends allowance**

If you stay with friends or relatives while on official business, you can claim the staying with friends allowance. This rate applies even if the friend or relative runs a commercial hotel or bed and breakfast.

The staying with friends allowance is subject to tax and National Insurance contributions and is paid through payroll.

This allowance is a 24-hour rate designed to cover accommodation and all meals in the 24-hour period starting when the official journey began. Receipts are not required to be produced to support a claim for this allowance. To claim:

1. [Download and complete form TSM-13](#).
2. Send your completed form to the travel and subsistence team via [HR Online](#).

You may also claim personal incidental expenses receipted up to the limit through [iExpenses](#).

### **Residential course**

On a course where accommodation and meals are provided free of charge, personal incidental expenses receipted up to the limit can be claimed for each night. This is not payable for nights spent away from the course, if you return home at weekends or are absent for any other reason.

### **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 expenditure has been incurred to retain the room and receipts have been provided. These claim forms and receipts should be scanned or photographed and submitted to the [travel and subsistence team via HR Online](#).

[Personal incidental expenses](#) can't be claimed concurrently with this allowance for absences on weekend visits home.

## **5. Day subsistence**

You can claim day subsistence when you are more than five miles away from your permanent workplace for over five hours, and buy food and drink at additional cost to what you would normally have incurred. The costs must have been wholly and exclusively incurred as a result of and during the course of official business. Receipts must be provided.

The qualifying periods for day subsistence 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
- **day subsistence over 12 hours** is paid for an absence on official business of more than 12 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 starts when the official journey begins, for instance, when you would have left the office.)

When you repeatedly visit the same place on official business, day subsistence is payable for a maximum of 30 consecutive working days. Excluding weekends, after this period, payment of further day subsistence is at the countersigning officer's discretion, who must alert the travel and subsistence team if payments should continue.

Day subsistence is **not** payable:

- where you are choosing to hot desk at a building closer to your home rather than attend your contractual workplace(s) - for example, if your contractual permanent workplace is St Andrew's House, Edinburgh, but you have an informal agreement with your manager to work from Atlantic Quay, Glasgow, you cannot claim day subsistence for working in Atlantic Quay because it is more than five miles away from your permanent workplace
- if you don't spend more than you would have at your permanent workplace
- if the place visited is five miles or less by the most direct route from the permanent workplace (if attending an event where you can't leave the venue, the limit of five miles may be waived with prior countersigning officer approval)
- concurrently with 24-hour subsistence
- concurrently with the staying with friends allowance
- concurrently with the allowance for journeys made overnight by rail or boat
- if meals/food and non-alcoholic drink are provided at no cost to you or the Scottish Government
- if you take 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 (your manager will let you know if you are on detached duty)

## **6. Private vehicle allowances and supplements**

You can claim a mileage allowance when you use your private motor vehicle for official business. You should only use your vehicle when it is established that public transport, a pool car or hire car is either not available or practicable.

For longer journeys (60 miles or more one way) you should discuss with your countersigning officer whether it would be more cost-effective to use a pool or hire car. If your countersigning officer is not sure, they can ask the travel and subsistence team for advice.

The current mileage rates are detailed in [travel and subsistence rates](#).

Motor vehicle mileage allowance is payable to staff who drive their own private motor vehicles, as defined and subject to the limitations set out on these pages and meet the Scottish Government insurance requirements.

### **Ownership of vehicle**

For the purpose of claiming mileage allowance, your private vehicle will be regarded as:

- a vehicle owned or being bought on hire purchase and registered in your name
- a vehicle registered in your spouse or partner's name, provided the insurance requirements are fulfilled and the insurance policy specifically covers the use of the vehicle by you on Scottish Government business

### **Insurance requirements**

Mileage allowance will only be paid if these insurance conditions are fulfilled. It is your responsibility to ensure your insurance policy covers these risks. Motor bikes must also be insured.

If you use your own car or a vehicle owned by a spouse or partner on official business, your insurance must cover these standard insurance terms:

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

The insurance cover must also specifically cover the use of the vehicle on official business. Any additional cost for insuring the vehicle for official business is your responsibility.

If your policy requires you to bear the first part of any claim (the excess), this is acceptable for the payment of motor mileage allowance. It will be your responsibility to pay any amount due in event of a claim.

If you need to carry official equipment make sure your insurance cover will not be affected. If necessary, or where doubt exists, you should in advance of such journeys consult your insurance company.

Colleagues using their own car or vehicle owned by a spouse or partner on official business, or travelling as an official passenger in another colleague's car or vehicle, 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 your personal responsibility.

If you are carrying an official passenger, you should not share the driving on official business unless you have obtained prior agreement from your insurance company.

## **Mileage allowance**

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

The shortest practicable route should be taken. If personal business is conducted en route only the actual distance necessarily travelled can be claimed.

If your journey starts or ends 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.

Where there are recognised travel distances (such as central Edinburgh to central Glasgow), claims for mileage in excess of this will be challenged and may be restricted unless an explanation is given on the claim form.

## **Hybrid working**

The mileage allowance rules also apply to colleagues taking part in hybrid working. Your journey must start from your contractual permanent workplace and not your home, unless travelling from home is nearer the place visited than your workplace. Your mileage claim should be for the lesser of the two.

Commuting costs from your home to the contractual permanent workplace cannot be reimbursed.

## **Travel from home to a railway station or airport**

If you use your vehicle to travel between your home and the station or airport, or return, you can claim the actual mileage for the journey. However, if the journey involves either ordinary commuting in full or in part, or is partly for private travel, then this must be deducted. If you are given a lift in a vehicle (which meets the car ownership criteria) to or from the station or airport, motor mileage allowance will be reimbursed for the return journey.

## **Passenger supplement**

If you use your vehicle on official business and carry official passengers, you will be paid a supplement of the motor mileage rate for each passenger. The supplement 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**

You can claim the equipment supplement by [downloading and completing the TS-3 claim form](#) if items of equipment which are likely to cause abnormal deterioration, for example chemicals, to the car interior must be carried in your private vehicle. The supplement will not be paid where the equipment is carried in the boot or on a luggage rack or in a utility 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.

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

### **Garage expenses, parking, toll and ferry charges**

If you're eligible to claim mileage allowance, you can also claim receipted garage, parking, toll or ferry charges incurred on the day(s) for which mileage allowance is payable. Receipted costs for overnight garaging or parking will be paid only for nights when night subsistence allowance is payable.

### **Parking fines**

Parking fines for illegal parking whilst on official business will not be reimbursed from official funds. If there is doubt about parking restrictions, you should consider using public transport.

### **Pedal cycle allowance**

If you use your bike on official business, you can claim the pedal cycle allowance. [Log in to iExpenses](#) and select the 'Mileage Expenses' tab. Select 'Pedal Cycle Allowance' to make your claim.

### **Driving licences**

It is strictly prohibited for staff to drive any vehicle on official business unless they have a valid driving licence. It is your responsibility to make sure your licence is valid. You must also have received formal authorisation before driving at work. Read more about [becoming an authorised driver](#).

### **Accidents in the course of official duty**

Accidents should be reported to the occupational health and safety branch. You must inform HR on 0131 244 8500 (x48500) as soon as possible if you become liable for prosecution as a result of an accident.

## **7. Recall from annual leave**

If you are recalled from annual leave, travel expenses incurred will be reimbursed. With receipts, 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.

If your leave is cancelled or postponed for unavoidable official reasons, out of pocket travel and subsistence expenses will be reimbursed. Your claim must include receipts and a written explanation of the circumstances. HMRC has ruled any reimbursement should be subject to tax and National Insurance contributions, therefore this should be claimed through payroll.

If you have to cancel pre-booked holidays because you are recalled from leave or your leave is cancelled by management, the Scottish Government will meet the full cost of the holiday if you provide receipts. However if the cancellation is covered by a holiday insurance policy then we will only pay the difference between the insurance

payout and the receipted holiday cost. HMRC has ruled any reimbursement should be subject to tax and National Insurance contributions, therefore this should be claimed through payroll.

## **8. Attendance at courts or inquiries**

If you have to attend a court or other body as part of your official duty, as a witness or in another capacity, you will be paid the appropriate travel and subsistence allowances providing that similar expenses have not been provided by the outside organisation.

This only applies where you are on official duty. Travel and subsistence expenses will not be paid for private attendance, for example jury service or when you're called as a witness in a civil case.