



Loreburn Group

Travel & Subsistence Policy

Policy	Travel & Subsistence					
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Approved by	MC	X	LET		MT	
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Policy champion	Director of Corporate Services					

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Appendix 1 - Mileage and Subsistence Rates & Guidance

1 Purpose & Aims of this Policy

- 1.1 Loreburn recognises that expenses may be incurred by employees in the course of their work. This policy defines the arrangements that ensure employees who incur reasonable and necessary expenses while travelling for work are reimbursed.
- 1.2 It ensures there is a transparent understanding, consistency and compliance with legislation, including HMRC, while achieving value for money for Loreburn and contributing to the organisation's commitment to carbon reduction. It ensures Loreburn employees are aware of the guidelines relating to business travel and subsistence.
- 1.3 This policy applies to all employees, Management Committee members, temporary/fixed term workers and volunteers.

2 Associated Documents

- 2.1 This Policy should be read in conjunction with the following LHA policies and procedures:
 - Entitlements, Payments and Benefits Policy

3 General Principles

- 3.1 Employees will not be financially advantaged or disadvantaged as a result of incurring business expenses.
- 3.2 Ordinary commuting costs (ie any travel between a normal place of work and home) are not reimbursed.
- 3.3 Travel should always be via the most cost-effective mode of transport whilst also taking into account journey time, route and safety.
- 3.4 Employees required to travel for business purposes should ensure they are planning their journeys efficiently to avoid unnecessary travel and to align with the organisation's environmental commitment.
- 3.5 Employees (and approving managers) must ensure efficient diary and time management to ensure operational and financial efficiency.

- 3.6 Where more than one employee is travelling to the same destination, the sharing of any transport is required, providing it is safe and there are no barriers to this.
- 3.7 Any discount obtained in the course of incurring an expense must be declared and included in any claim submitted.
- 3.8 Expense claims must be submitted timeously (usually same month) and no later than 3 months after which the expense was incurred. Claims must be submitted in the prescribed format, with any supporting documentation and receipts provided.
- 3.9 When submitting a claim, an employee is confirming their understanding of this policy and its requirements. Any breach of this policy may result in disciplinary action, including dismissal.
- 3.10 Expense claims must be verified for accuracy and authorised by the employee's line manager. In approving claims, managers must ensure adherence to the policy and its requirements.
- 3.11 Expense claims are paid via monthly salary on the 28th of each month. Interim payments are also available mid-month to ensure employees are promptly reimbursed.
- 3.12 The Association will undertake audits and checks of claims without prior notice, at any time during the year, to ensure compliance with this policy. This measure ensures we are upholding the highest standards of accountability and integrity in managing travel expenses. as required at any time during the course of the year and without prior notice to ensure adherence to the terms of the policy.

4 Business Use of Own Vehicle and Mileage Allowances

4.1 Insurance and vehicle requirements:

4.1.1 Employees must ensure their vehicle is comprehensively insured for business purposes (ie. in addition to commuting to a single workplace). Evidence of valid insurance will be required.

4.1.2 Employees must hold and provide evidence of a current valid driving licence.

4.1.3 Employees must ensure their vehicle holds a current MOT certificate where required.

4.1.4 Employees are responsible for ensuring the roadworthiness of their vehicle prior to any journey.

4.1.5 Loreburn will not accept responsibility for any damage to an employees' vehicle, theft, or injury to occupants.

4.2 Eligible Mileage & Allowances

4.2.1 A mileage rate is payable to employees for use of their own vehicle which is reviewed annually and is in line with HMRC rates. Appendix 1 – Rates & Guidance details prevailing mileage rates.

4.2.2 All journeys required for business purposes away from the normal place of work (including employees whose home is their normal/contractual place of work) may be claimed, subject to the terms of this policy being applied.

4.2.3 For employees with a fixed workbase and when travelling from home, the mileage claimed should be lesser of the following:

a) the mileage between the normal place of work and the business destination, or,

b) the actual mileage incurred from home to the business destination.

4.2.4 For employees whose normal place of work is their home, a single journey mileage limit of 75 miles will apply. This aims to ensure Loreburn is not adversely impacted by the home bases of employees living a considerable distance outside of the region. This limit does not apply to employees whose base is fixed within a Loreburn building, nor does it apply where the single journey is required to travel out of the D&G Region on business grounds..

4.2.5 Loreburn retains the right to amend the terms of this policy as necessary to ensure value for money and to prioritise cost-effectiveness for the organisation.

4.2.6 Employees required to be based at a temporary place of work will be eligible to claim any mileage incurred beyond their usual commute mileage.

4.2.7 Employees may be reimbursed for travel to/from a temporary place of work, eg. visiting a Loreburn building or other hub location, only where there is a clear necessity for them to visit/attend that site or where the need arises for a touchdown point when out on site. Employees choosing to work from somewhere other than their normal place of work cannot claim reimbursement for any travel costs incurred however managers have authority to exercise discretion in authorising (or pre-approving) mileage claims if there is a valid reason for the travel to work from another location. Such approvals should be considered the exception rather than frequent or regular. Additional guidance is available at Appendix 1 – Rates & Guidance.

4.2.8 Employees who choose to travel by motorcycle or bicycle will be reimbursed in accordance with prevailing rates set out in Appendix 1.

4.2.9 Reasonable parking charges incurred on Loreburn business will be reimbursed on production of receipts.

4.2.10 Parking and speeding penalties will not be reimbursed.

4.3 Essential Car User Status

An essential car user allowance will be paid to employees who drive or are expected to drive in excess of 8,500 business miles each year (April – March). Appendix 1 provides details of the prevailing rates.

Where an essential car user's vehicle is not available for business use for a period exceeding two weeks, this must be declared to the Finance Department. The allowance due for any such period will not be payable.

Essential car users may consider alternative transport where it is more cost effective and similarly time efficient.

5 Alternative Methods of Transport

5.1 Alternative methods of transport may be considered where these are more cost and/or time efficient. This includes public transport via rail or road which will be reimbursed at a standard rate on production of a receipt. Where possible, tickets

should be purchased in advance to take advantage of any discounts available on fares.

- 5.2 Taxi use should be kept to a minimum but may be appropriate in certain circumstances, eg. For personal safety. Prior agreement with an employee's manager is required and receipt must be provided to claim reimbursement.
- 5.3 In certain circumstances vehicles may be hired. Prior agreement must be obtained from the employee's manager and advice sought from the Finance Department about any approved supplier use.
- 5.4 Where necessary, air travel may be permitted where this is cost effective and/or time efficient. Prior agreement must be obtained from the employee's manager and approved by a Head of Service or a member of the Executive Team.

6 Subsistence – General Principles

- 6.1 Employees may incur expenses when they are unable to follow their normal meal break routine while away from their normal workplace on Loreburn business. In such circumstances, employees may recover meal expenses on the production of receipts and in line with the rates set out in Appendix 1.
- 6.2 Subsistence will be paid only in instances where meals are not provided as part of the event being attended.
- 6.3 Reimbursement for breakfast expenses is permissible only in the following conditions: departure from home before 06:00 hours and not as part of your normal travel to a place of work (where this applies); or in situations where an overnight hotel stay necessitates breakfast that is not included in the room rate.
- 6.4 Employees may need to purchase miscellaneous items required for the course of their duties when away from their normal workplace. Where possible, authorisation should be sought in advance. However, in emergency situations or where obtaining prior approval is impractical, employees will be reimbursed for reasonable expenses upon submission of receipts.
- 6.5 Where employees are required to stay away from home overnight for business purposes accommodation should normally be booked in advance and invoiced directly to Loreburn or booked via a Company Credit Card. Where this is not possible, accommodation and other reasonable expenses will be reimbursed on the production of receipts

7 Submission and Approval of an Expenses Claim

- 7.1 Claims must be made via the PeopleHR platform and authorised by employee's line manager. All claims with the exception of mileage, must be supported by receipts which can be photographed and uploaded to the portal.
- 7.2 In authorising the claim, the manager confirms the expenses claimed are valid.
- 7.3 In submitting and approving a claim, both employee and the approving manager are reaffirming their adherence to the policy requirements.

8 Responsibilities

- 8.1 The chart below illustrates the primary responsibilities of this policy:

Responsibilities	Mgt Cmte	LET	Heads of Service	Managers	All staff
Approval of Policy	◆				
Policy Champion		◆ (DoCS)			
Awareness of and compliance with policy					◆
Authorisation of expense claims		◆	◆	◆	
Submission of accurate expense claims					◆

in accordance with policy					
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9 Policy review

9.1 The Policy Champion is the Director of Corporate Services.

The Policy Champion is responsible for:

- Ensuring this policy is reviewed according to the review dates set out at Page 2.
- Completing the Policy Assessment Checklist.

10 Appendices

10.1 Appendix one: Travel & Subsistence Rates & Guidance

11 Policy Assessment Checklist

Health & Safety Assessment

Does this policy have the potential to affect:

Lone Working Yes

Safety and/or wellbeing of staff Yes

Safety and/or wellbeing of tenants or others No

Have the above items been considered in the preparation of this policy? YES

Comments: Lone Working arrangements are set out in a relevant policy, safeguarding staff when on Loreburn business away from their usual workplace. The safety and wellbeing of staff affected by this policy is covered herein and within other related policies.

Equality, Diversity & Inclusion Assessment

Does this policy have the potential to affect:

Employees' rights to equal opportunities	Yes
Tenants' or others rights to equal opportunities	No
Tenants' or others ability to access homes and/or services	No

Have the above items been considered in the preparation of this policy? Yes

Comments: A detailed policy is in place to set out these arrangements comprehensively. Provisions will be made where an employee requires reasonable adjustments.

Agile Working Assessment

Agile working requirements have been considered and addressed in the preparation of this policy: Yes