Cumbria Education Trust

RESPECT | RESPONSIBILITY | RESILIENCE

Travel and Subsistence Policy

DOCUMENT CONTROL

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Please note that a record of the changes made to the original issue of this document can be found at Schedule 1 after any Appendices to the Policy/Procedure.

1. Purpose of this Policy

This policy aims to ensure that:

(a) The funds of the Trust are used only in accordance with the law, its articles of association, its funding agreements and in accordance with the Academy Trust Handbook.
(b) Staff are able to claim expenses that have been incurred whilst engaged in authorised activity.
(c) The level of expenses that may be claimed are fair, consistent across the Trust and reflect HMRC guidelines and income tax dispensations.

2. Introduction

2.1. The Trust recognises that staff, trust members, directors, and LAB members are likely to incur expenditure in connection with their duties. This includes costs for:

- providing travel
- reimbursing travel
- accommodation (if an employee needs to stay away overnight)
- meals and other *subsistence while travelling

**subsistence includes meals and any other necessary costs of travelling, for example parking charges, tolls, congestion charges, or business phone calls.*

2.2. The Trust respects the integrity of its employees, Directors and LAB members and expects claims to be made honestly and accurately. The Trust will take a very serious view of fraudulent or negligent claiming or certification.

2.3. Subsistence rates will be reviewed annually. Mileage rates will be reviewed in line with HM Revenue and Customs mileage allowance payments as required

3. Roles & Responsibilities

3.1. Employees must provide insurance documents which cover any private vehicle for which business use/work related travel is incurred and ensure that the vehicle is in a safe and road worthy condition at all times.

3.2. Employees must abide by any driving at work guidelines of the Trust.

3.3. Employees are responsible for obtaining the best value for money option and for claiming legitimate reimbursement within 3 months**.**

3.4. Managers are responsible for checking claims are valid and for approving and passing them for payment promptly. Managers should refuse or restrict claims they feel are not justified, explaining to the employee why this is the case.

3.5. If an employee or Director is not sure whether they will be able to make a claim in a particular situation, they should ask before they incur any expenses. In such cases, clarity should be sought with the Head of Finance before a claim is submitted.

4. Accommodation Costs

4.1. All overnight stays must be approved, in advance, by the relevant budget holder from whose budget the expenses will be deducted.

4.2. Accommodation should be booked in advance through the appropriate finance officer with reference to the approved thresholds (see table 2 below) and will be able to make a direct payment for the accommodation.

4.3. In such cases employees should not need to make any claim for accommodation. If direct payment is not possible, the employee will be reimbursed the actual cost of accommodation incurred.

5. Safe Driving at Work

5.1. Employees must ensure that any driving undertaken on behalf of the Trust is carried out safely, legally, and in accordance with this guidance and relevant legislation. In line with the Health and Safety at Work etc. Act 1974 and the Road Traffic Act 1988, staff are responsible for ensuring they are fit to drive, hold a valid licence, and use a roadworthy vehicle with appropriate insurance for business use. The Trust expects all work-related journeys to be properly planned, risks managed (including fatigue and distractions), and for safety to always take precedence over cost or convenience.

5.2. Further detailed expectations and procedures are set out in the Trust's Driving at Work Procedure Note.

6. Travel

6.1. Employees whose post requires them to undertake business travel are responsible for their own travel arrangements and these must be carried out in the most effective and efficient way to perform the job. The Trust will support necessary business travel, including reimbursement of costs arising from the use of employees' own vehicles.

6.2. Alternative options such as e-mail, telephone, video-conferencing and telephone-conferencing should always be considered before travel is undertaken.

6.3. When planning journeys, staff are expected to consider which mode of transport would provide best value for money to the Trust, bearing in mind the distance to be travelled, the relative convenience of rail or road transport and the number of travellers.

6.4. Use of environmentally friendly travel is always encouraged by the Trust.

6.5. Where several employees undertake the same or a similar journey for official trust purposes, they should always travel together (unless there is a clear justification for not doing so).

6.5.1 It is the employee's responsibility to ensure they have business use included on their personal motor insurance policy before undertaking business mileage in connection with their work, regardless of whether they claim any mileage reimbursement. The declaration on the expense claim form acknowledges this requirement and the need to have business use cover in place prior to any travel being incurred.

6.5.2 No claims for business mileage will be paid without confirmation that business use is provided for on the employee’s personal motor insurance for the vehicle for which mileage is being claimed.

Insurance and Driving Licence Checks

6.5.3 Staff must provide a copy of their insurance certificate or covering letter to their line manager before travelling (or as soon as is reasonably practical) on official business by private vehicle. Evidence of this business use insurance cover should be checked by the line manager / authorising officer at least on an annual basis.

6.5.4 Staff are also required to provide a Driving Licence Check Code, as part of the employment checks before starting their role with the Trust and maybe requested to renew this Driving Licence check code during the course of their employment; details on how t. hare driving licence details with an employer are provided in the Driving at Work Policy.

Mileage Claims

6.5.5 Employees who use their own car, van, motorcycle, or cycle for official trust work purposes are entitled to be reimbursed in accordance with the Trust’s approved mileage rates.

6.5.6 In addition to mileage rates detailed, employees who take passengers in a car or van may claim a passenger mileage payment. The passenger must be an employee of the Trust or an employee of a partner organisation on the same trust business. Where the passenger does not start or finish their journey at the same time as the driver, then the driver can only claim for the number of miles that the passenger was actually present in the vehicle.

6.5.7 Mileage should be calculated as the actual mileage travelled, less the employee’s normal home to work (commuting to normal work base) mileage. All employees will have an agreed work base as defined in their contract of employment. If this is not stated in the contract of employment, then it will be the nearest applicable CET (primary / secondary) school. Normal everyday home to work mileage is the employee’s responsibility, hence employees should only claim for mileage over and above their normal home to work amount.

6.5.8 The only circumstance in which normal home to place of work mileage is payable is where a second journey from home to a place of work is made on the same day in order to carry out official duties. Where an employee agrees to work on a day they would not normally work, it is still their responsibility to get to and from work (including training courses). Therefore, no home to place of work is payable on these occasions.

6.5.9 Employees required to travel from their normal workplace to carry out their day to day role may include travel time within their normal working day. However, employees expected to travel to training courses can claim no more hours than their normal working day including travelling time.

6.5.10 Where there are excessive demands placed on an employee, for example very long distances travelled which extend significantly over the working day and where such occurrences happen repeatedly over a short period of time, then management will have discretion, as a gesture of goodwill, to allow some time in lieu as recompense.

Table 1 - Mileage Rates

The following rates apply to employees who are required to travel on trust business:
Pence per mile

Vehicle type	First 10,000 miles	Over 10,000 miles
Cars & vans	55p per mile	25p per mile
Motorcycles	24p per mile	24p per mile
Bicycles	20p per mile	20p per mile

<u>Rail Travel</u>

6.6 An employee wishing to acquire a rail ticket for work purposes must seek approval, in advance, from the relevant budget holder from whose budget the cost is to be deducted. Tickets should be ordered, in advance, by the finance team.

6.7 For all staff, travel by train will be at standard class and advantage should be taken of discounted fares wherever possible. Travel in a higher class may be allowed e.g. if there are no standard class seats available, but approval must be sought from the Head of Finance before the journey.

7. Subsistence and Other Travel Expenses

7.1 Claims for subsistence will be made at actual cost up to the maximum rate (if applicable), see table 2 below.

7.2 Bus fares and car-parking charges incurred on Trust business may be reclaimed in full.

7.3 The Trust will not be held liable for any fines or penalties incurred while using a vehicle on official business (such as speeding fines or parking tickets).

7.4 No claims for alcohol are permitted.

7.5 The Trust will reimburse staff paying to refuel a trust minibus. An official VAT receipt should be requested.

Table 1 - Subsistence Rates

<u>Period</u>	<u>Place (away from normal workplace or home on business travel)</u>	<u>Maximum Rate Per Day</u>
Under five hours	All places	Nil
Five to ten hours (one meal rate)	All places	£7.50 - Breakfast £8.00 - Lunch £15.00 - Evening Meal

Over ten hours, but not overnight (two meals)	All places	£7.50 - Breakfast £8.00 - Lunch £15.00 - Evening Meal
Overnight, up to twenty-four hours (accommodation only)	London Elsewhere in the U.K.	£190.00* £125.00* **If suitable accommodation cannot be found within this limit, this must be approved by the Head of Finance*.

Employees required to stay away overnight are entitled to claim an allowance of £5 to cover incidental out-of-pocket expenses (e.g. telephone calls to home).

8. Claiming for Expenses and Authorisation

8.1. Employees should complete an official trust Travel, Subsistence and Expenses Claim using the current expense claim form with relevant VAT receipts.

8.2. Claims should be made on a monthly basis. Claims which are in excess of 3 months will be escalated to the Head of Finance and may be rejected for payment unless extenuating circumstances (for the lateness of the claims) are deemed acceptable.

8.3. All business journeys should be authorised, in advance, with the budget holder from whose budget the cost is to be deducted. Employees are advised to seek approval from the Head of Finance, in advance of travel, for any *unusual* journeys where there may be doubt about the legitimacy of the journey or of the amount of mileage that can be claimed.

8.4. Claim forms should be completed in full by the employee and signed and dated. All journeys and subsistence amounts should be shown individually on the claim form. Block mileage claims will not be accepted.

8.5. Once completed, the claim should be forwarded to the employee’s line manager(s), who should check the detail and supporting documents, assure themselves that the appropriate business use insurance cover is in place (if applicable), then authorise and forward to Finance for payment. Under no circumstances should anyone authorise their own claim.

8.6. Employees should note the terms of the declaration on the claim form. No one should make or approve a claim if the conditions explained in this policy have not been met.

Appendix A

Driver Licence Checks

Driver & Vehicle Licensing Agency

How to share your driving licence details

Use this guide to provide information on your driving entitlements and any endorsements. For example, when hiring a vehicle or applying for a job.

1 Go to:
www.gov.uk/view-driving-licence

2 Enter your driver number, National Insurance number and the postcode shown on your current driving licence:

Your driving licence number
Example: MORGA753116SM9IJ

MORGA753116SM9IJ

Your National Insurance number
Example: MQQ123456C

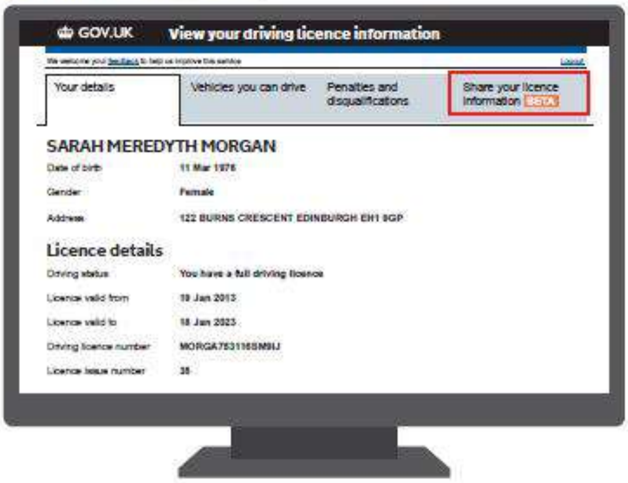
MQQ123456C

Postcode
Example: EH1 9GP

EH1 9GP

Tick ☑ when you have read the privacy notice and click on the **'View now'** button at the bottom of the page.

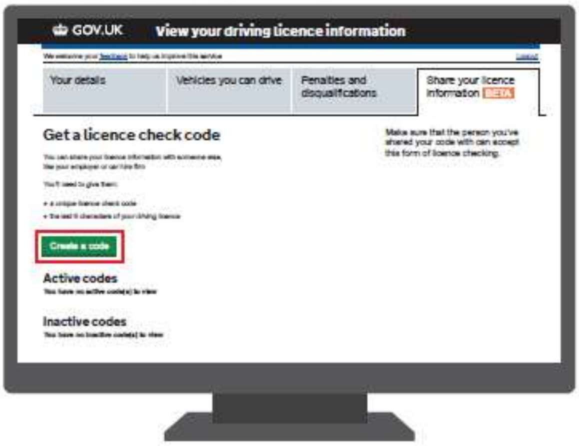
3 You will now be able to view your driving licence information. To **share** your driving licence with another person, select the **"Share your licence information"** tab (highlighted in red below).



Further steps are shown over the page ❯

OOJ/15/22/5 (share)
7/15

4 Click on the **'Create a code'** button.

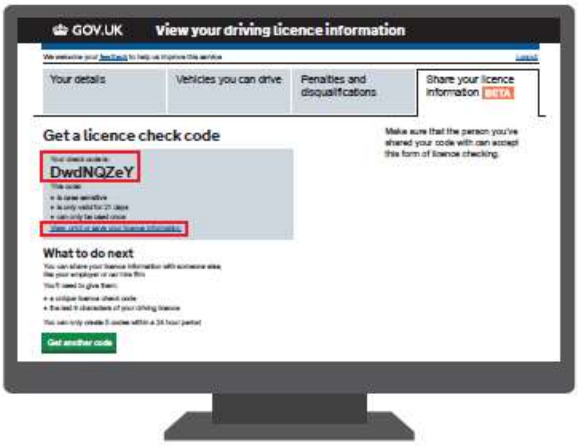


5 You will now be shown a check code which is case sensitive.

Pass this check code onto whoever needs to view your driving licence. You will also need to provide them with the last 8 characters of your driving licence number.

The check code is valid for 21 days and can only be used once.

You can also download a summary of your driving licence by selecting **'View, print or save your licence information'**.



For further information, please visit **www.gov.uk/dvla/nomorecounterpart**

Since 8 June 2015 the counterpart to the photocard driving licence is not valid and is no longer issued by DVLA.

Simpler | Better | Safer

SCHEDULE 1

DOCUMENT CONTROL – RECORD OF CHANGES

Version Number:	Publication Date:	Nature of, and Reason for, Change(s)
001	June 2024	Original.
---	June 2025	Reviewed and no changes required.
002	June 2026	Updated to include: Safe driving at work/reference procedure note Updated HMRC mileage rate from 6 April 2026