

Policy Title: TRAVEL AND SUBSISTENCE (AND OTHER EXPENDITURES) POLICY

Policy Number: FIN 004/000/0 Revision No: 3

Quality Assurance Area Code:

Date Approved: 10/2018	Date Policy to take effect: 01/11/18	Date Policy to be reviewed: 01/10/19
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Approved by:	Elizabeth McCabe VP of Finance & Corporate Services	
Approving Authority:	Governing Body	
Head of Function responsible:	Elizabeth McCabe VP of Finance & Corporate Services	
Reference Documents:	Dept of Finance Circular 11/82- Travel & Subsistence Regulations Circular 2009/07 Domestic Subsistence Rates Circular 2015/05 Current Subsistence Rates Circular 2008/11 Subsistence Allowances Abroad Executive email 28 Mar 2018	

Revision History

Revision No	Description of Change	Issue Date	Status
0	New Policy	01/03/15	Approved by Executive Committee
1	Amended 3.1 Paragraph 4 include Corporate Rate Inserted paragraph 4 All Foreign flights booked through Club Travel. When accommodation is paid direct by institute staff may claim a maximum of 10 hours subsistence per day.	03/05/16	Approved by Executive Committee
2	Executive Agreed HOF sign off Foreign Travel Executive Minute 10/11/17 point 2.1	04/04/18	Put on Hold by Governing body subject to review.
3	Governing Body approved subject to a number of minor amendments Point 11.2	10/10/18	Approved by Governing Body

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1. Purpose of Document

1.1 In reimbursing staff and associated persons for expenses incurred in travelling on Institute business the Institute will pay according to the rules and regulations governing travel and subsistence issued by the Dept of Finance from time to time.

2. Scope

2.1 All travel by staff must be approved in advance of the trip. All expense claims must be approved by the appropriate Head of School/Function or their nominee.

2.2 All claims should be submitted to the finance department within a month of the trip/expenditure. Where more than one month has expired, a justification from the relevant manager explaining why they feel the claim should be processed must accompany the claim. Claims over 6 months old will not be processed for payment.

3. Policy Description

3.1.1 Mileage

Circular 11/82 (<http://circulars.gov.ie/pdf/circular/finance/1982/11.pdf>) provides that where a staff member is travelling every effort should be made to use public transport. However a staff member may use his/her car in the following circumstances:

- Where no suitable public transport (i.e. bus or train) is available
- Where public transport is available at equal or greater expense
- Where the use of public transport would result in the loss of official time, which it is necessary to avoid.

The rates paid will be those as issued by the Dept of Finance in its most recent circular.

The distance travelled will be checked against AA Route-planner and in case of discrepancies, the lower of the two will be applied.

A staff member who is authorised to use his/her car while travelling on official business is paid the appropriate motor mileage rate for the engine size.

Mileage rates are not paid for travel to/from work and if a staff member commences an official trip from their home or returns there he/she is paid the lesser of the trip from home or the Institute.

Staff using their own car for Institute business are expected to have appropriate insurances and this must be evidenced when claiming travel expenses (by giving their insurance policy number).

3.1.2 Reduced Mileage Rates

Reduced travel rates are payable for journeys associated with an individuals' job but not solely related to the performance of those duties, however, it is felt that some form of support is warranted. Examples of the payment of the rates are in the following circumstances:

- attendance at approved courses of education
- attendance at courses or conferences
- research students are eligible for the reduced rates (but not the full rates), however a lower rate of payment may be agreed by the Principal Investigator with the approval of the Research Department (for instance reimbursement for petrol only).
- where the staff member uses a motorcycle (the Dept of Finance have issued separate rates for motorcycle use).

3.2 Subsistence

3.2.1 Payment of Subsistence

Different rates of subsistence are payable depending on whether the staff member is absent on official business in Ireland (domestic subsistence rates) or abroad (foreign subsistence rates). The current domestic rates may be found on the government website.

3.2.2 Domestic Subsistence Rates

The day allowance (5 hours+) is payable for an absence at any place 8 kilometres or more from a staff member's home and the Institute for more than 5 hours but less than 10 hours. It is designed to cover the staff member for the cost of one meal.

The second day allowance (10 hours+) covers staff members absent at any place 8 km or more from a staff member's home and the Institute for more than 10 hours but less than 24 hours. It is designed to cover the staff member for the cost of two meals.

Where a staff member is at least 100 kilometers from their home or the Institute (whichever is the lesser) a night allowance (24hour) rate may be paid for each 24 hour period after departure as well as any further period not exceeding 5 hours i.e. 29 hours (e.g. if you leave work/home at 9.00am on Monday and return at 13.00 on Wednesday, you would be due 2*24hour only. If you return between 14.00 and 19.00 on Wednesday you are entitled to 2*24hour and 1*5hour, etc). The night allowance is designed to cover accommodation and three meals.

The rates are reduced when a staff member is absent for continuous long periods (use the 'Reduced Rate').

Due to the high cost of staying in hotels in Dublin city centre, the Institute has agreed a corporate rate for B&B with a number of hotels. As this rate is relatively expensive compared to the cost of staying overnight in other parts of the country staff will be allowed to claim the corporate rate for stays in these hotels (on a receipts basis only) plus the 10 hour rate to cover meals instead of claiming the 24 hour rate.

It should be noted by staff that in general 3 or (rarely) 4 star hotels should be used (per government circular). When expenditure is deemed unreasonably high, the excess above the 24 hour rate may have to be taxed in accordance with Revenue guidelines, even if approved by the institute, as a benefit in kind will be deemed to have been garnered by the employee (for instance the extra cost associated with a stay in a 5 star hotel).

3.2.3 Deductions from the rates of subsistence

There are deductions which must be made where subsistence is not incurred. The deductions are as follows:

The following deductions must be made (as a minimum) from the overnight or day rates as appropriate where the costs of meals and/or accommodation are not incurred:-

- (a) Where accommodation only is provided a restriction of 50% of the Normal overnight rate should apply;
- (b) Where either lunch or dinner is provided the appropriate five-hour rate should be deducted;
- (c) Where both lunch and dinner are provided the appropriate ten-hour rate should be deducted; and
- (d) Where breakfast is provided half the appropriate five-hour rate should be deducted.

Travel and subsistence expenses are designed to cover staff members for expenses actually incurred. If the expense is not incurred, for example where a meal is provided, it would not be appropriate to pay subsistence also.

3.2.4 Foreign Travel

All Foreign travel must be approved in advance by the Head of functions. This should be done by completing the TF1 Form, available on the staff portal.

Subsistence while abroad will be paid according to the country rates issued by the Dept of Finance from time to time.

Please note that the recommended deductions for subsistence not incurred as noted in the domestic subsistence section above will also be applied for foreign trips. The rates used will be those applicable for the country in which the subsistence is being claimed for.

With effect from March 2016, all foreign flights must be booked through Club Travel.

It should be noted that when engaging Club Travel for booking accommodation the onus is on the requisitioner to instruct Club Travel of our policy of three or four star hotel. If a higher standard of hotel is sought, this will need to be justified by the budget holder prior to final payment of the expenses.

When accommodation is paid direct by the institute, staff may claim a maximum of 10 hour subsistence per day.

3.2.5 Accommodation paid for separately

If accommodation is being paid for separately, (i.e. the per diem rates are not being used) the standard of hotel used should not be extravagant. In this case three or four star hotels should be used depending on cost.

3.2.6 Conference

Attendance at conferences must be approved by Head of Function by completing a TF1 form. If the conference fee includes accommodation and meals then subsistence should not be claimed.

3.2.7 Fixed sum claims

Where a lecturer/group of lecturers agree a fixed sum (which cannot exceed the actual cost) in reimbursement for a trip with their Head of School/Function please note that the expense proposal and claim form must be completed with detailed cost of travel, flight, and subsistence as normal. The Head of School/Function is required to sign the form to the effect that the member(s) of staff is being allowed an agreed sum to cover this particular trip. Receipts (for the flights, etc) must be included when the form is submitted to the finance department for payment.

3.3 .1 Other Expenses

Other Expenses Other expenses incurred in connection with Institute business can also be claimed (, train fares, etc). All such expenses must be receipted and the itemised receipts attached to the expense claim.

There is only one exception to this rule and that is where a claim is made for travel by the cheapest available method (i.e. train to Dublin). In this case a receipt is not insisted on but, should be provided when available.

Also where an expense is paid for directly by the Institute (for instance using one of the Institute's purchasing cards – i.e. conference fees) this should not be included in any expense claim by a staff member. Where a claim is made for items already paid for by the Institute by any means, the staff member may be subject to disciplinary action.

3.3.2 Travel costs of those not directly connected to the Institute

Claims should not be made for travel costs of anyone not directly connected to the institute.

3.5 Entertainment/Hospitality provided

The Institute does not routinely provide hospitality to visitors or guests. Hospitality may be provided in specific circumstances and prior approval is required before any expense is incurred.

Staff must complete the entertainment expenditure form for any event involving hospitality where the anticipated cost is > €100. Prior approval must be evidenced in this case. The form may be found on the staff portal.

Where the anticipated cost is < €100 evidence of prior approval is not required (unless it was incurred as part of a trip).

Should the event not involve any other expenditure (travel, etc) then the hospitality form itself can be submitted to the finance department as a claim.

However if the hospitality arose as part of a trip the hospitality form (duly authorised) should be attached to the claim for the trip and the amount of the hospitality included under “Other” in the claim form.

In general expenditure on alcohol should not be incurred. If incurred it should be at minimal levels. As a general principle refreshments (alcoholic and non-alcoholic beverages) should not make up more than 25% of the total bill. Where alcohol is included as part of the hospitality/ entertainment, the drinks must be clearly itemised.

3.6 Visiting Lecturers

Visiting lecturers are required to provide PPS numbers and an address for correspondence. The maximum payment will be for 7 hours once a year. There can only be one visit in a year. The authorising signatory must be at least a Head of Department.

3.7 Reimbursement for membership of Professional Bodies/Societies

Reimbursement for membership of professional bodies is covered by the staff handbook and is in general not allowed.

However in rare cases subscriptions to professional bodies and academic societies will be considered (for instance where this provides access to professional journals that are of importance for teaching but, cannot be sourced by the Library). All claims must be signed off by the appropriate Head of School/Function and by the HR Manager.

4. Review

This policy will be reviewed annually to take account of ongoing developments.