

08/10/2019

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

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

Quality Assurance Area Code:

Date Approved: 10/2019	Date Policy to take effect: 01/11/19	Date Policy to be reviewed: 01/10/20
Written by:	Name Helen McMorrow Finance Office Manager	
Approved by:	Elizabeth McCabe VP of Finance & Corporate Services	
Approving Authority:	Executive – 21 Oct 2019 Audit & Risk Committee 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 2008/11Subsistence 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
4	Various see Appendix 1		

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1 PURPOSE

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 Department 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 Faculty/Management Unit or their nominee.

2.2 Time limits

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.

2.3 Research students

Research students will be reimbursed on a receipt basis for petrol and accommodation. They are not entitled to mileage or subsistence rate.

2.4 Interview Attendees

Candidates attending recruitment process for academic posts and senior management posts from outside the island of Ireland, are eligible for a contribution towards travel costs as follows: Flights within Europe (outside Ireland) = €200. Plus one night B&B accommodation in a local Sligo hotel at agreed corporate rate. This stipend will not be reimbursed if the candidate is successful and does not take up the post.

3 POLICY DESCRIPTION

3.1 Mileage

Department of Finance Circular 11/82 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/Google Map 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. Where the claimant is requested to travel on official business or student placement visits during their annual leave, they are entitled to claim the cost of mileage from their place of work, (ITSLIGO), or their home, whichever is nearer.

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).

3.1.1 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
- where the staff member uses a motorcycle or electric car (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

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').

It should be noted by staff that in general 3 or (rarely) 4 star hotels should be used (per government circular). Club Travel can be used to obtain suitable accommodation in either Ireland or abroad. 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 Faculty/Management Unit. 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. Short term assignments abroad – up to 6 months will be reimbursed in line with revenue guideline. (See in accordance with Revenue Guidance Tax and Duty Manual, part 05-01-06, section 4.11.2 and 4.11.3)

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.

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.

3.2.5 Fixed sum claims

Where a lecturer/group of lecturers agree a fixed sum (which cannot exceed the actual cost using the circular per diem rates) in reimbursement for a trip with their Head of Faculty/Management Unit. 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 Faculty/Management Unit 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 Expenses

3.3.1 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.

Expense costs incurred by staff, while on Institute business should not be paid for by using the Low Value Purchase card, with the exception of conference fees.

Where an expense 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

3.4 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.

Events held on Site, with Wheats or O'Hehirs, require a brief description of the event and number of attendees, input on Agresso in the notes tab.

All off Campus hospitality requires a signed entertainment form.

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 Core ESS 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. Any spend on alcohol over the 25% of the total bill, should not be reimbursed.

Tips and Gratuities are at the discretion of host and should not be claimed for.

3.5 Reimbursement for membership of Professional bodies/Societies

Reimbursement for membership of professional bodies 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.

Appendix 1 Changes

New Points to be considered when reviewing T&S Policy	Request from	Ref Point in Policy	MH comments June 19
External Research auditors requested that Receipts only payments to researchers be documented in Polcy see email "Travel policy research 23/07/18	Dflavin	2.3	
Replace Presidents name from Foreign Preapproval form replace with Head of function	BMcC	3.2.4	Went to Exec May 19 approved
Travel expenses paid for attending interviews by extgernal candidates from abroad - Email "Extract from Exec Minute 25 Oct 2016	Exec	2.4	
FT1 and TF2 Link	Helen	3.2.4	
Ref Doc - New links to current Rates on Gov Website			Links change better to remove links just refer to Gov website
Include consequence if Drink park of Hospility bill over 25%	CNAG	3.4	Leave as is / 50 Years Celebrations
Long Term Foreign Stat (90 days) revenue - 2017 EE Sub Para 9	JDaffy	3.2.4	Input
Travel from Home to Train Station Exec Query email 13/08/18	Exec		Helen email Dept re topic 11/09/19. Joe McGill phone response. No specific mention in Circulars. Most economic drive to Work & walk to train station. Consider reasonable, relevant, necessary cost.
Remove word staff handbook	Helen	3.5	Done
Remove specific Dublin Rate Voucher Rate	Helen	3.2.2	
Hospitality - Wheat/Ohehir's Remove the need for list of attendees on PO or Hosp. form		3.5	Present procedure - Events on Site list of attendees and event description. All outside hospitality requires signed entertainment form. Review Rates Tea/Coffee/Sandwich
Change Head of Function/School to Head of Faculty/Management Unit	EMcCabe	3.2.4 3.2.5	
TF1 Form change Rates			
Tips and Gratuities	Helen	3.5	

Appendix 2 TF1

CONFERENCE & FOREIGN TRAVEL SUPPORT FORM

STAFF NAME:																			
SCHOOL/DEPARTMENT																			
CONFERENCE/ACTIVITY TITLE:																			
LOCATION:																			
DATES		From:				To:													
PURPOSE: (Please tick)	Attending only	<input checked="" type="checkbox"/>	Presenting paper	<input type="checkbox"/>	Other (Please Specify)														
Personal objectives/Expected Learning Outcomes																			
Expected Benefit to the Institute																			
Planned Dissemination/Feedback																			
e-mail				Proposed Date:															
Short Report				Proposed Date:															
Webpage/Blog				Proposed Date:															
Seminar/Lecture				Proposed Date:															
Other (Please Specify below)				Proposed Date:															
ACCOUNT								SUBACC						BUDGET ACC				TOTAL COST	€500
Signature of Staff Member															Date				
<i>I certify that this expenditure is to be incurred solely on behalf of the IT Sligo</i>																			
Approved by Line Manager															Date				
Approved by President															Date				

Please note that all overseas travel must be approved by the Head of Faculty/Mgmt Unit in advance.

Appendix 3 Entertainment Form



ENTERTAINMENT EXPENDITURE CLAIM

Name : Designation

Staff No : Faculty/Mgmt Unit.....

Date of Entertainment : Place of Entertainment:

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Purpose of Entertainment

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Staff Present:

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.....

Guests Present:

.....

.....

Analysis of Expenditure Receipts must be attached - Credit Card Counterfoils are not acceptable.

											€																		
ACCOUNT											SUBACC										BUDGET ACC								TOTAL COST

I certify that this expenditure was incurred solely on behalf of the IT Sligo

Signed: Date:
Claimant

Authorised By:

Signed: Date:
Head of Faculty/Mgmt Unit

Entertainment Expenditure Claim January 2011