

Travel and Subsistence Policy and Procedures

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Purpose	Explanation of the rules and procedures in respect of Travel and Subsistence
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Who needs to know about this document	All Staff Members
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Policy Author	Finance Manager
Policy Owner	Finance Manager

1. Introduction

- 1.1. It is the policy of Dun Laoghaire Institute of Art, Design & Technology (IADT) to reimburse employees for travel and subsistence expenses necessarily incurred in the performance of their duties while temporarily away from their normal place of work in accordance with Circulars, Regulations and Guidelines issued from time to time by the Department of Public Expenditure and Reform (DPER) or such other Government Department or Authority authorised to issue such Circulars and/or Regulations.
- 1.2. This document is a broad set of principles, procedural requirements and points of note intended to assist staff in completing travel and subsistence claims so they include all necessary information to ensure finance staff can correctly calculate amounts due.
- 1.3. The specific role of the approver is clarified and what they need to be satisfied with in relation to the claim prior to signature is also set out.

2. Regulatory Framework

- 2.1. IADT implements all travel and subsistence regulations, guidelines and allowances as issued by DPER or such other Government Department or Authority authorised to issue such regulations, guidelines and allowances from time to time.
- 2.2. In addition, other funding bodies for research projects and other ancillary activities may have further restrictions on eligible expenditure charged to that project or activity.

3. General Principles

- 3.1. All regulations relating to Travel and Subsistence apply regardless of the funding source e.g. expenditure funded from Research Projects or Research Accounts is subject to the same requirements and regulations as all other IADT Travel & Subsistence expenditure. This is consistent with IADT Procurement requirements generally. In addition particular funders may have further restrictions on eligible expenditure which it is the duty of the relevant staff member to be aware of prior to incurring any costs. IADT will only reimburse costs which are eligible under the rules applying to a particular project or funding.
- 3.2. Only expenditure wholly, exclusively and necessarily incurred in the performance of employment duties may be claimed. The following costs will not be reimbursed: Airline charges and penalties such as Cancellation charges, Excess Baggage charges, Late arrival charges, Reprinting charges for boarding cards and/or tickets; Hotel charges such as Cancellation charges, Cleaning charges, Late booking charges, Minibar costs, Personal effects costs, Phone calls, Television charges, WiFi Charges; Parking or other road traffic fines or penalties including Clamping fees; Personal purchases; Taxi cleaning charges; Tips and discretionary Gratuities.
- 3.3. The Staff Travel and Subsistence Claims process is intended to reimburse staff for any costs necessarily incurred in relation to travel and also approved hospitality or staff development. It is not an alternative procurement method for equipment, materials, or any other supplies and any such costs incurred by a staff member will not be reimbursed.
- 3.4. Notwithstanding 3.3 above it is accepted that on occasion when working away from IADT, incidental items may need to be purchased for business purposes. This is permitted provided no other procurement method is possible, the item is minor and the circumstances giving rise to the requirement are set out.
- 3.5. It is IADT policy that, in general, staff should not be accompanied on business trips or trips to conferences etc. by spouses, partners, family members and/or other individuals with no direct connection to IADT and who have no role in the official business being conducted. Exceptions to this general policy may be granted by the President on receipt of a written application but any costs associated with individuals with no direct connection

to IADT and/or who have no role in the official business being conducted will not be reimbursed.

- 3.6. All efforts should be made to ensure travel and subsistence costs are minimised as far as possible. For example:
 - 3.6.1. Only necessary journeys should be undertaken
 - 3.6.2. Public Transport should be used wherever possible
 - 3.6.3. Where a number of staff travel to the same location and public transport is not practical, the number of vehicles used must be kept to a minimum
 - 3.6.4. Foreign travel should be planned well in advance to take advantage of discounted air fares and other economies
 - 3.6.5. Flying by anything other than full economy class is not generally permitted. For the purposes of this policy “full economy class” refers to the lowest cost option offered by the airline, although not necessarily the lowest cost option available on the particular flight
 - 3.6.6. Any tips or gratuities are at the discretion of the staff member and will not be reimbursed by IADT.
- 3.7. Mileage and subsistence rates represent the maximum that can be paid to an employee tax free but it is open to staff and line managers to agree the payment of lesser amounts for particular journeys for budgetary, equity or other reasons.
- 3.8. Travel to destinations outside Ireland¹ requires prior approval from the relevant Head of Directorate/Faculty and prior notification to the President.
- 3.9. Notwithstanding 3.6.5 above, staff members may seek approval from the President in advance for permission to avail of travel classes other than full economy class where an appropriate case is made that the effective discharge of Institute business justifies the additional cost. The minimum requirements for consideration are: long haul flights in excess of 7 hours duration and/or two or more flight transfers and/or additional cost not more than 3 times the cost of the lowest fare option.
- 3.10. Staff members travelling on Institute business abroad are covered by the Institute’s travel insurance policies – the cost of any additional travel insurance taken out by staff will not be reimbursed.
- 3.11. Where a staff member is likely to incur significant financial costs on an approved trip they may apply within their area or Faculty for certain travel costs to be borne directly by IADT e.g. flights, accommodation etc. subject to approval of the relevant budget holder. These costs must, of course, be excluded from any subsequent claims in relation to the trip and specifically highlighted on the claim if there is an impact on subsistence due e.g. where accommodation was paid by IADT. Due to the availability of this direct payment facility advances on expenses are not generally paid.

4. Procedural Requirements

- 4.1. Submission of Claims:
 - 4.1.1. Staff Travel and Subsistence Claims should be completed on the Travel Subsistence & Expenses Claim Form, which is available on the Document Store at <X:\Document Store\Finance\Forms>. A sample completed form is also provided in that location.
 - 4.1.2. The Institute has completed the implementation of systems to facilitate online processing of claims and it is intended to roll these out to the various areas of the Institute. Due to the complex nature of travel and subsistence in some areas, there may be only partial implementation of the online system, or a retention of

¹ For the purposes of this Policy Ireland means the island of Ireland and all islands within the jurisdiction of the government of the Republic of Ireland.

the paper-based system in some cases. Areas will be notified if and when the online mechanism is rolled out to them and it should be noted that apart from the online facility for making claims, the rules and regulations are as set out in this document.

- 4.2. All claims must include sufficient details as to the purpose of the journey or trip – in the case of foreign travel this might include the itinerary for the trip, places visited, meetings had etc., or in the case of conferences – the nature of the conference, what was covered etc. This requirement will generally be met by including a copy of any internal faculty or department application or a copy of any subsequent report prepared for dissemination to Faculty Heads, Managers or other staff.
- 4.3. All claims should be made as soon as possible after the completion of the journey and not later than 3 months after the end of the month in which the expenditure was incurred. Any claims made outside of this period will require the approving Head of Department/Faculty to seek sanction from the Secretary/Financial Controller prior to approving the claim – it should be noted that these claims may be rejected and not paid.
- 4.4. Subsistence:
 - 4.4.1. Subsistence payments are based on the period spent away from your main working base, usually the IADT Campus, the location and whether or not any accommodation or food costs were borne directly by IADT or by third parties.
 - 4.4.2. In the “Claiming Subsistence Y/N?” column it must be indicated in relation to each trip whether or not subsistence is being claimed.
 - 4.4.3. It is not necessary to include receipts for the actual costs incurred (unless the subsistence rate for the relevant location is based on vouched cost plus an allowance).
 - 4.4.4. Subsistence Rates are divided into 4 categories:
 - 4.4.4.1. 24 hour rate: Intended to cover the cost of overnight accommodation plus 3 meals (breakfast, lunch and dinner). This is only generally payable in respect of locations >100km from the staff member’s home or main working base, whichever is the lesser.
 - 4.4.4.2. Vouched Accommodation (VA) rate (previously Conference rate): Intended to cover the cost of 3 meals (breakfast, lunch and dinner) (generally where accommodation is paid directly by IADT or a third party). This is only generally payable in respect of locations >100km from the staff member’s home or main working base, whichever is the lesser.
 - 4.4.4.3. 10 hour rate: Where the period away is greater than 10 hours but less than 24 hours – intended to cover the cost of 2 meals. This is only generally payable in respect of locations >8km from the staff member’s home or main working base, whichever is the lesser.
 - 4.4.4.4. 5 hour rate: Where the period away is greater than 5 hours but less than 10 hours – intended to cover the cost of 1 meal. This is only generally payable in respect of locations >8km from the staff member’s home or main working base, whichever is the lesser.
 - 4.4.4.5. While unlikely to apply to IADT given its location, from 1 April 2017 a Vouched Accommodation (VA) rate is available to staff for overnight accommodation in Dublin. This rate amounts to the vouched cost of accommodation up to a limit of the domestic standard overnight rate plus the appropriate day rate for meals.
 - 4.4.5. It should be noted that these are the maximum allowances that can be paid but it is open to a staff member in agreement with their line manager to claim less than these amounts.

- 4.4.6. IADT is not permitted to pay any more than the approved rates for a particular location regardless of the actual costs incurred by the employee.
 - 4.4.7. If any portion of your accommodation or meal costs were paid directly by IADT or by any other third party or were provided as part of a conference, meeting, workshop etc. this must be set out clearly on the claim form so that appropriate adjustments to subsistence calculations can be made.
 - 4.4.8. Where IADT pays for hotel accommodation directly care should be taken to ensure that the standard of hotel is not extravagant. In general 3 or 4 star hotels should be used.
 - 4.4.9. Any discretionary hotel costs (e.g. Cancellation charges; Cleaning charges; Late booking charges; Minibar costs; Personal effects costs; Phone calls; Television charges; WiFi etc.) should be met by the staff member directly and will not be reimbursed by IADT.
 - 4.4.10. Staff members are not entitled to claim subsistence where no cost was incurred by them or where the accommodation and/or meals were provided free of charge.
 - 4.4.11. Subsistence is not paid for the duration of long haul flights but an incidental allowance of €10 may be claimed for those periods.
- 4.5. Mileage and travel costs:
- 4.5.1. Mileage is paid based on the distance travelled (in kilometres), the size of the engine, previous mileage claimed in that calendar year and the purpose of the journey.
 - 4.5.2. Reduced mileage rates are payable for journeys associated with an individuals' employment but not solely related to the performance of those duties. Examples would include:
 - 4.5.2.1. attendance at approved courses of education
 - 4.5.2.2. attendance at courses, seminars or conferences
 - 4.5.2.3. activities funded from staff development budgets
 - 4.5.2.4. activities funded from staff research accounts
 - 4.5.3. Where a journey commences from a staff members home the permitted mileage is restricted to the lesser of the distance from home to destination or the distance from main working base to destination. If the commencement time or date is significantly outside normal attendance patterns for that employee they may seek advance permission from the line manager to claim the distance from home to destination.
 - 4.5.4. Where mileage is being claimed, the claim must include the following details:
 - 4.5.4.1. Car Registration
 - 4.5.4.2. Make and Model
 - 4.5.4.3. Engine size
 - 4.5.4.4. Insurance Declaration including current insurer
 - 4.5.4.5. Screenshot/Printout of AA Route Planner, Google Maps or similar online route-finder confirming distances claimed
 - 4.5.5. It is up to the staff member to ensure that their car insurance covers them for the relevant activity. IADT will not reimburse any additional insurance cost that might arise in this regard.
 - 4.5.6. Staff members using their own personal vehicles are required to ensure that their vehicle is fully compliant with all road traffic laws and regulations and that it is appropriately insured, in accordance with the Road Traffic Act 1961 as amended.
 - 4.5.7. Staff members must acknowledge that they are aware that in using their own personal vehicles that IADT accepts no responsibility or liability in respect of the use of such vehicle.
 - 4.5.8. Staff members travelling in a personal vehicle owned by another IADT Staff member should satisfy themselves as to the fitness and appropriateness of the vehicle being used and the purpose for which it is used and the fitness of the driver

to drive. IADT will not be liable for claims for damage as a result of travelling in a private vehicle.

- 4.6. Other costs associated with travel e.g. flights, public transport, parking etc. are paid on the basis of vouched invoices which must be attached to the claim.
- 4.7. Hospitality:
 - 4.7.1. It is in order for a staff member, subject to prior budget holder approval, to provide hospitality by way of a meal to a visiting extern, validation panel member etc. and they can include the full cost of their meal plus the visitor's (less any tip or gratuity) in their claim. Imposed service charges will be reimbursed.
 - 4.7.2. The Claim should set out the category of person hosted, the reason, how many individuals were involved and the specific number of IADT staff.
 - 4.7.3. As a general guide the number of IADT staff members should not exceed the number of external individuals hosted.
 - 4.7.4. Any hospitality claims must be vouched by the actual restaurant bill. A credit card receipt is not sufficient.
 - 4.7.5. Any purchase of alcohol should only be as an accompaniment to a meal and the cost of such should be kept to a minimum.
- 4.8. Exchange Rates:
 - 4.8.1. Where expenditure is incurred in foreign currency the applicable exchange rate is the rate used at the time of conversion e.g. for cash transactions the exchange rate received at the time the funds were converted – for credit card purchases the rate used by the credit card company to convert the transaction. Evidence for the rate used must be included with the claim otherwise the Finance Office will use the rate in place on the arrival date in the relevant country
 - 4.8.2. Where subsistence allowances are stated in local currency these will be converted at the exchange rate in place at the commencement of the subsistence period
 - 4.8.3. Historical exchange rate details are available in various places online e.g. www.xe.com.
- 4.9. Coding:
 - 4.9.1. The relevant Sub Account Code for the Faculty/Department/Office/Research Account/Research Project etc. must be included in the Sub Account Column for each journey and item of expenditure.
 - 4.9.2. A full list of Sub Account Codes is available on the Document Store at [X:\Document Store\Finance\Coding Information\Agresso Subaccs and codes](#).
- 4.10. Signing of claims:
 - 4.10.1. All claims must be signed by the staff member making the claim. When signing a claim a staff member is certifying that:
 - 4.10.1.1. All elements of the claim are in accordance with IADT travel and subsistence regulations and other relevant policies and procedures.
 - 4.10.1.2. The travel is appropriate and all necessary internal approvals were received in advance.
 - 4.10.1.3. Departure and Return dates and times are included and are accurate.
 - 4.10.1.4. The start and finish dates and duration of any event or conference are included.
 - 4.10.1.5. Subsistence at the current approved rates between the dates specified is being claimed unless otherwise indicated.
 - 4.10.1.6. All relevant information is included eg relating to accommodation costs covered directly by IADT, or a third party, meals provided as part of a conference, seminar or meeting etc.

- 4.10.1.7. Where mileage is claimed the required vehicle details are included along with details of the Insurer and the Insurance Declaration has been read and understood.
 - 4.10.1.8. Distances in Kilometres are correct and backed up by a printout from an online route planner.
 - 4.10.1.9. In the case of travel from the staff member's home distances are based on the lesser of the distance between the destination and the staff member's main working base and the distance between the destination and the staff member's home. Where prior permission was received from the line manager to claim distance from home to destination under clause 4.5.3 this is stated on the form.
 - 4.10.1.10. All required invoices and backup are included.
 - 4.10.1.11. Backup for any exchange rates used in the claim is included
 - 4.10.1.12. All items are correctly coded in line with where the expenditure should be costed to.
 - 4.10.1.13. Explanations around the purposes of each item are sufficient for a third party to understand the nature of all elements of the claim.
- 4.11. All claims should be made as soon as possible after the completion of the journey and not later than 3 months after the end of the month in which the expenditure was incurred. Any claims made outside of this period will require the approving Head of Department/Faculty to seek sanction from the Secretary/Financial Controller prior to approving the claim – it should be noted that these claims may be rejected and not paid.

5. Approval

- 5.1. All claims must be approved by a line manager, Head of Department, Head of Faculty or Head of Functional area. Where a claim is approved the approver is certifying that:
 - 5.1.1. All elements of the claim are in accordance with IADT travel and subsistence regulations and other relevant policies and procedures.
 - 5.1.2. The travel is appropriate and all necessary internal approvals were received in advance.
 - 5.1.3. Departure and Return dates and times are included and are accurate and the approver is satisfied that the duration for which subsistence is claimed reflects the required business purpose of the journey.
 - 5.1.4. The start and finish dates and duration of any event or conference are included.
 - 5.1.5. It is in order to pay subsistence at the current approved rates between the dates specified unless otherwise indicated.
 - 5.1.6. All relevant information is included e.g. relating to accommodation costs covered directly by IADT, or a third party, meals provided as part of a conference, seminar or meeting etc.
 - 5.1.7. Where mileage is claimed the required vehicle details are included along with details of the Insurer.
 - 5.1.8. Distances in Kilometres are correct and backed up by a printout from an online route planner.
 - 5.1.9. In the case of travel from the staff member's home distances are based on the lesser of the distance between the destination and the staff member's main working base and the distance between the destination and the staff members home. Where prior permission was granted to the staff member to claim distance from home to destination under clause 4.5.3 this is stated.
 - 5.1.10. All required invoices and backup are included.
 - 5.1.11. All items are correctly coded in line with where the expenditure should be costed to.

- 5.1.12. Explanations around the purposes of each item are sufficient for a third party (e.g. an auditor) to understand the nature of all elements of the claim.
- 5.2. Where any portion of the claim falls outside a strict interpretation of the regulations, this must be highlighted and a full and detailed explanation included.
- 5.3. A claim should not be approved unless the approver is satisfied with all aspects of it.
- 5.4. All claims should be made as soon as possible after the completion of the journey and not later than 3 months after the end of the month in which the expenditure was incurred. Any claims made outside of this period will require the approving Head of Department/Faculty to seek sanction from the Secretary/Financial Controller prior to approving the claim – it should be noted that these claims may be rejected and not paid.

6. External Examiners/ Interview Board Members/ Panel Members

- 6.1. In relation to travel and accommodation costs of external examiners, interview board members, programme validation panel members etc. the following points should be noted:
 - 6.1.1. Any flights paid or reimbursed by IADT will be from a base to Dublin and returning to that base. IADT will not cover any costs associated with onward travel to other destinations.
 - 6.1.2. A maximum of 1 checked in bag, where required, will be reimbursed by IADT.
 - 6.1.3. Where IADT is paying for or reimbursing accommodation costs this will be accommodation as decided by IADT from time to time. IADT will not cover or contribute to the costs of alternative accommodation selected by the examiner or validation panel member.

7. Queries and Further Information

- 7.1. Details of current mileage and domestic and foreign subsistence rates are available on the Document store at <X:\Document Store\Finance\Procedures & Guidelines\Travel & Subsistence Policy & Procedures>.
- 7.2. If there is any uncertainty around a particular item the Finance Manager should be consulted in advance of expenditure being incurred.
- 7.3. If anything in this document requires further clarification please contact any member of the Finance Office or the Finance Manager for assistance.