



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

Travel, Accommodation, Subsistence & Expense Policy 2023

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Approval Framework

Description	Relevant Approver
Travel requests, expense approvers, and cash advances ≤ €4,999	HOD/HOF or their nominee(s).
Travel requests, expense approvers, and cash advances ≥ €4,999	Governor/Dep. Governor/COO/Director as required
Deviation from Policy	Relevant Divisional Management HOD/HOF

In all cases travel requests, expense claims should be approved by either a line manager, or a staff member who is more senior within the claimant's division/directorate.

Contents

Introduction.....	4
Scope.....	4
Policy Review.....	4
Roles and Responsibilities.....	4
Contacts.....	5
Deviations from policy.....	5
Documents considered in the drafting of this framework.....	5
1. Air Travel.....	6
2. Hotel Accommodation.....	7
3. Subsistence Allowances.....	8
4. Transport.....	9
5. Travel Safety Requirements.....	10
6. Cost Exclusions.....	11
7. Extension of stay abroad.....	11
8. Credit facilities when on bank business.....	11
9. Travel Insurance.....	11
10. Submitting Expense Claims.....	12
APPENDIX 1: Interaction with the Travel Desk.....	13

Introduction

This policy has been developed to ensure that your travel experience, as a staff member of the Central Bank of Ireland, meets your needs in a convenient and practicable manner - while aligning to the guidelines of the Code of Practice for the Governance of State Bodies ('the Code'). With the above in mind, this policy has been developed to comply with the Government circulars, and provide overall guidance governing travel and expense for all Staff within the Central Bank of Ireland.

This policy should be read in conjunction with the Frequently Asked Questions (FAQ) document, which provides additional information and guidance on travel requests and expense claims.

Scope

It is the policy of the Bank to reimburse employees for travel and subsistence expenses incurred in the performance of their duties while temporarily away from their normal place of work.

The policy and compliance with it applies to all employees of the Central Bank of Ireland (the Bank) travelling on official Bank business.

Policy Review

This policy will be reviewed periodically. The Financial Control Division will make any minor updates as required, with more significant adjustments being approved by the Operations Committee if required.

Roles and Responsibilities

- a. Only **essential** travel should be undertaken and the number of Bank staff travelling on business is kept to a minimum consistent with the business needs of the division and the Bank's commitment to reducing its carbon footprint. Other options should be considered for meetings, where available, e.g. video conferencing, WebEx etc. This policy will continue to be updated to reflect and align to all relevant outputs from the Future@Work programme
- b. It is the employee's and Travel Arranger's responsibility to make prudent travel decisions in compliance with the Bank's travel policy, to keep costs within reasonable limits and to claim expenses according to policy.
- c. FCD will process and pay expense claims based on fully completed and approved claims accompanied by the appropriate and, where applicable, receipted information.
- d. FCD are required to publish information on travel undertaken by the organisation and travel expenditure is subject to freedom of information requests.
- e. All travel arrangements, including those organised by travel arrangers for Senior Management, must be booked directly with the Travel Desk.

- f. It is the approver's responsibility to review and (pre) approve traveller requests, review subsequent expenses/receipts and authorise expense claims while ensuring that the Bank travel policy is adhered to in all cases.
- g. The Bank reserves the right to deduct from salary expenses owed to the Bank (e.g. notional costs owed, withdrawn imprests) which have not been settled within 3 months.

Contacts

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<i>Travel Team Lead</i>	<i>Claire Rochford</i>	<i>tel: 224 2406</i>
		claire.rochford@centralbank.ie
<i>Employee Services Manager</i>	<i>John Hodgkinson</i>	<i>tel: 224 6236</i>
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Deviations from policy

Any deviation from the policy must be first authorised by the staff member's Director/Head of Division/Head of Function and should be attached to the relevant form.

Documents considered in the drafting of this framework

Document	Reference
Circular	13/2019 Domestic Subsistence Allowances
Circular	08/2018 Domestic Subsistence Allowance
Circular	07/2017 Subsistence Allowances Abroad
Circular	06/2017 Domestic Subsistence Allowances
Circular	05/2017 Motor Travel Rates
Circular	05/2015 Subsistence Allowances
Circular	Foreign Travel Policy Guidelines 2009
Circular	11-1982 Travelling and Subsistence Regulations
Circular	01/2020 Procedures for Offsetting the Emissions Associated with Official Air Travel
Revenue	Subsistence expenses Revenue leaflet IT54
Revenue	Motoring Expenses Revenue leaflet IT51
General Council Report 1531	Meetings of 22/01/14, 13/02/14, 16/06/14, 12/01/15, 24/02/15, 25/03/15

1. Air Travel

Your flight request must be routed through the travel request system. The Travel Desk will review your request before booking, and process for further action.

Flight Bookings

- The default class of flight for all flight bookings is economy and the default fare, the cheapest restricted fare. Other classes of flight or fare, other than first class, may be facilitated subject to provision of a supporting business need and appropriate approval.
- First class flight bookings are not permitted.

Luggage Charges

Bank policy is to pay for one standard checked bag to be carried in the hold of the aircraft if required.

Seat Booking Charges

Seat booking charges, accompanied by business rationale, may be incurred where:

- i. there is a business requirement to book and pay for a specific seat in advance,
- ii. there is a medical requirement, or
- iii. Long Haul Flights: where additional seat booking charges are mandatory.

Airport Services

- Unless there is a specific business requirement, the policy does not provide for fast track, priority boarding or preferential treatment services.
Fast track is permitted for flights departing from Dublin between 0500h and 0800h and the receipt should be included in subsequent expense claims.
For any other flights if fast track, priority boarding or other services offering preferential treatment are requested a specific business requirement will have to be documented and stated as motivation for the additional costs, **before** they are incurred and maintained by the staff member.
- Airport Lounge Access is permitted for delays of more than 2 hours
- Private frequent flyer schemes should not influence business travel decisions.

Airport car-parking:

- The default car-parking facility for Dublin Airport is the long-term car parks
- The short-term car park may be used where
 - part of the trip includes outside of normal business hours travel,
 - the cost is (incl. mileage) less than an equivalent taxi and
 - the total cost of the parking is less than €65.

Flight Approvals

All flights costing in excess of €500 must be approved in advance of a booking made. Flight prices are dynamic so where the cost of a flight increases by >10% or >€250 between the time of original quotation provided and system approval, the request will be re-routed for re-approval.

2. Hotel Accommodation

Your accommodation request must be routed through the travel request system. It is the Bank's policy to source, at no cost to the staff member, reasonably priced accommodation.

Typically, a three or four-star standard applies within the following outer price parameters, as set based on research conducted by the Bank. The Travel Team will give preference to the best-priced available three or four-star hotel to comply as far as possible with public expenditure guidelines. However, in cases where the required hotel's rates exceed the indicative maximum room rates below, pre-approval by the relevant line manager at HOD/HOF level or nominee¹ would be required.

Indicative Maximum Room Rates details are available in the supporting FAQ document for this policy. These rates are inclusive of VAT (where applicable)

If B&B or Room Only rate is not specified on the travel request, the default will be the best available rate, which may not include breakfast.

Review: Rates will be reviewed annually (or more frequently if required). They will be benchmarked against actual experience for booking such hotel rooms, pricing exercises undertaken by the Travel Desk and industry information available in the public domain.

Loyalty Programmes: As with air travel, membership of hotel loyalty programmes should not influence the choice of hotels. Please take personal responsibility to ensure that loyalty points are not allowed to influence decisions taken in relation to the accommodation used for official business.

¹ For GovCo members, approval by a fellow GovCo member is required.

3. Subsistence Allowances

You are entitled to a subsistence allowance to cover meals and incidental personal expenses which include newspapers, laundry, telephone calls, gratuities, room service, prepaid seats etc., in respect of time spent on business, away from your normal place of work. Subsistence rates paid are in accordance with circulars issued by the Department of Finance/Department of Public Expenditure and Reform².

Key principles in relation to subsistence allowances:

- a) Subsistence claims should be reduced where accommodation and or meals are provided free of charge;
- b) When a hotel rate includes any meal, even if it is not consumed, this meal is to be declared on the relevant expense claim so that it may be deducted from the subsistence payment;
- c) Reimbursement of subsistence is governed by time absent (> 5 hours) and distance from home and work (>8 km) criteria. Time spent travelling to/from work or home cannot be counted towards the qualifying period of 5 hours;
- d) An overnight allowance will not generally be payable where the destination is within 100 km of home or work (whichever is lesser). However, an overnight allowance may be paid in exceptional circumstances. In such cases, the distance threshold may be reduced to less than 100km but greater than 50km³. These exceptions require pre-approval by your HoD/HoF or nominee.

Claims for reimbursement should be routed through the Business Expenses System, Expense@work.

The policy also allows for the following

- Vouched Expenses
 - Replaces standard subsistence rate and covers business related expenditure including food and beverages that is vouched i.e. accompanied by itemised receipt.
- Bridging of two meetings
 - Allows for, with approval, subsistence in the intervening period between two back-to-back meetings while abroad
- Long Term Stays Abroad – Reduced subsistence rates apply
 - For extended business trips, rates of subsistence can reduce after four weeks in line with Revenue guidelines.

Staff members wishing to utilise any of these services should contact the Travel Desk in the first instance.

² Department of Public Expenditure and Reform Circulars: Subsistence Allowances - Circular 05/2015, 06/2017, 07/2017, 08/2018 13/2019

³ Department of Public Expenditure and Reform Circular: Subsistence Allowances – Circular 05/2015

4. Transport

Policy requires the use of public transport when travelling on Bank business. Where this is not feasible rationale for the use of taxis or private transport must be included on the related expense claim submitted for approval.

When using rail transport abroad, the cost of the fare, if used should not exceed the cost of an economy flight to the same destination.

Taxis

Taxi usage - General	To comply with Revenue's benefit in kind rules, taxi services to / from home or work (any of the Bank Locations) cannot be undertaken unless the journey is after 10pm at night, and is returning home from the employee's normal place of work (or assigned place of work if temporarily working off site). Taxis may be used for reason of timing, safety or convenience in relation to work to work journeys, meetings and in conjunction with business related travel etc.
Taxi usage - Dublin	In Dublin, the Bank's dedicated Taxi provider should be used, with the exception of travel back to home or place of work from Dublin Airport.
Taxi usage - outside Dublin	Premium taxis/private transfers should not be used.

Private Transport & Mileage

A Staff member required to use their own vehicle will be authorised to do so subject to completion of a request to use private transport form for all business trips, excluding trips to and from the airport and between NWQ and other CB locations. Mileage costs will be reimbursed in accordance with the circumstances set out below

- Mileage costs should be lower than the cost of a taxi/train fare/public transport.
- Rationale must be provided for use of private transport on the related expense claim.
- Mileage is only payable to staff members who have driven their own vehicle i.e. mileage is not payable to a staff member who is a passenger.
- Mileage will not be paid for the portion of the journey that covers all or part of your usual route between home and place of work. Where a staff member undertakes an official journey directly from home to a temporary place of work or returns home directly, the travelling allowance payable will be calculated by reference to the lesser of.
 - the distance between home and the temporary place of work; or
 - The distance between the normal place of work and the temporary place of work.
- It is the staff member's responsibility to announce the correct reference rate with supporting evidence e.g. route map. Approvers should ensure all claims are compliant with policy.
- A standard allowance of 12km applies to trips between NWQ and the Currency Centre.
- Car-pooling, when practical and safe, is encouraged where two or more staff members are travelling to the same destination.

The rates paid by the Central Bank are determined by reference to the rates circulated by the Department of Public Expenditure and Reform.

Approval, Legal Obligations and Liability

By claiming mileage, you are acknowledging that you have the express permission of your manager⁴ to claim same, and also that you have the appropriate motor insurance in place with your own insurance provider to cover such work related journeys. The Bank will not accept liability for any loss or damage resulting from the use of your motor vehicle on official business.

5. Travel Safety Requirements

In order to ensure employee safety while on business travel, the Bank must be able to contact staff should an incident occur. As part of the travel profile registration process, staff are requested to provide a mobile number and email address to facilitate this contact.

It is the responsibility of the staff member travelling overseas to register their details with the Department of Foreign Affairs prior to departure on all trips

<https://www.dfa.ie/travel/citizens-registration/>

In the event of a serious emergency (for example natural disaster or terrorism) staff should prioritise their own safety and also carry out the following actions:

- Contact the Sandyford security control room (+353 1 224 8826)
- Inform the Sandyford security team where they are and who is with them
- Monitor their mobile phone and email for further communications from the Bank

Travel during a heightened risk environment

In the event of a heightened risk environment, the Bank has a protocol in place to help staff and reduce their risk. The Bank has a duty of care to ensure that staff not only have a safe place of work abroad but that they can safely reach that place of work. These protocols are designed to ensure that a robust risk assessment is applied to locations that may be deemed high risk prior to staff travelling and that clear protocols are in place should staff members find themselves in a location where an incident has occurred. Employees will be contacted by SEC/FCD in advance of upcoming travel if their trip falls under this category.

Visa/Vaccinations

Staff should ensure that they have all appropriate Visas and vaccinations etc. for travel to relevant countries. Receipts for such Visa costs and vaccinations can be submitted through the normal expenses process.

⁴ For GovCo members, approval for expense claims will be required by a fellow GovCo member.

6. Cost Exclusions

The Bank will not pay the travel costs of persons who have no direct connection with the Bank and have no role in the official business being conducted during a trip. An exception may be made in circumstances where a specific invitation is extended by a host country for a special occasion, and the appropriate Deputy Governor/ Chief Operations Officer has certified that attendance of that person is in the public interest.

7. Extension of stay abroad

If you wish to extend your business trip, either at the beginning or at the end, this can be done provided no extra costs are incurred by the Bank as a result of the extension. The Bank will pay up to the equivalent of the costs of the flights, accommodation and expenses for the official part of the trip. Any difference in cost of the actual flights and accommodation for the extension must be borne and settled by the staff member.

Records of what the official part of the trip would cost must be maintained by you in order to confirm the difference in price of the alternative travel arrangements. While The Travel Team will book all flights, accommodation for personal extensions must be booked by the employee. Subsistence will only be paid for the official part of the trip. Should you elect not to travel on a personal component of a trip any notional cost owed remains. It is recommended that you have your own personal travel insurance policy in place to cover such eventualities.

8. Credit facilities when on bank business

For the usage of corporate cards please refer to the Corporate Credit Card Policy.

9. Travel Insurance

The Bank's travel insurance policy covers staff travelling on official business.

In the case of a staff member becoming injured or ill and requiring emergency in-patient hospital treatment while on business travel, they should contact the Bank's Insurance company Emergency Helpline: **+ 44 (0) 1273 735 443 (24 hours/ 365 days)**.

Further details on the Bank's travel insurance policy are available from EHS and Insurance Section, Facilities Management Division.

10. Submitting Expense Claims

Receipts

Itemised receipts should be submitted, as per Revenue requirements, for all expenditure being claimed back. Where receipts are not available, the claimant should include a completed missing receipt form with their expense claim, and obtain the normal approval for their expense claim from the Head of Function/Head of Division or nominee (more senior).

Processing of Travel and Subsistence Claims

All expense claims (with supporting documentation) should be routed through the Business Travel and Expenses System, Expense@work

Travel Claims should be submitted within three months of incurring the expenditure.

It is essential for the efficient monitoring and control of bank travel expenditure that expense claims are submitted within the allowed time frame. Any claims submitted more than three months after incurring expenditure will not be processed.

APPENDIX 1: Interaction with the Travel Desk

Setting up a Travel Request:

- a) To commence a workflow and initiate a travel request, you will need to complete a Travel Request form outlining travel plans. Given long lead times, please submit your travel request (via the travel system) as early as possible with details of your proposed travel plans (Details in relation to Travel and expense approval are set out in the Approval Framework).
- b) To accompany your travel request, please upload supporting documentation as evidence of business need e.g. third party proof of dates, venues, times and agendas for meetings, conferences, line manager approval etc. This is an audit requirement and we very much appreciate your support in sourcing and providing the evidence that the Travel Desk will need to retain to support the booking. In the absence of an agenda or some form of external confirmation showing dates, venues, times etc. an approval email, with same, from your line manager will suffice and should be attached to your travel request.

The Bank operates an outsourced arrangement with a third party travel operator and is contractually bound by it. The Travel Desk⁵ will centrally co-ordinate all flight reservations through the Bank's dedicated travel provider and accommodation request through a number of vendors.

⁵ Some support staff or other staff may have direct access to the travel provider.

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