

# Travel & Subsistence Policy

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27 February 2024

Version 1.1

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This policy must be available to all claimants

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All Claimants Email	
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<b>Feedback</b> or issues arising on implementation of this policy should be communicated to the policy author.	
Policy Author:	Vice President Finance/Financial Controller

<b>Policy Management Framework Compliance Review</b> as requested by EMT all draft policies should be reviewed by the Policy Review Group <sup>1</sup> in advance of review by EMT. Please confirm that the policy was reviewed by the policy review group.	
Date Policy Reviewed:	n/a

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<sup>1</sup> Contact [susan.green@setu.ie](mailto:susan.green@setu.ie) or [sarah.morrissey@setu.ie](mailto:sarah.morrissey@setu.ie)

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## 1. Introduction

1.1.1 The purpose of this document is to set out the policy of South East Technological University, (hereinafter referred to as 'SETU' or 'the University' as appropriate), for allowable expenses for claimants engaged in approved business related travel.

1.1.2 This policy is based on Circular Letters and other guidance issued by the Department of Public Expenditure and Reform, Department of Education and the Revenue Commissioners in respect of domestic and foreign travel expenses and allowances. It shall apply to all members of the University, who may be entitled to claim travel allowances and/or expenses and to all claims submitted to and paid by the University, irrespective of funding source.

1.1.3 All business travel should be undertaken in accordance with the University policy.

1.1.4 It is imperative that all claimants and approvers are familiar with the University travel and subsistence expense payment policy. All claims submitted must be accurate and fully substantiated with receipts, where applicable. It should be noted that all claims are open to audit by the University internal and external auditors, Revenue Commissioners and Research Funding Agencies.

1.1.5 It should be noted that the submission of a false or exaggerated claim is a serious matter, which may lead to disciplinary action being taken by the University.

1.1.6 All expenditure incurred should be done so with absolute recognition that the University is state owned and "value for money" in all cases is paramount, therefore, it is expected that all claimants will be aware of the need to minimize the costs.

## 2. Objectives of the Policy

2.1.1 To document and explain the University's travel policy and to provide guidance to University claimants regarding eligibility of travel, subsistence or other travel related expenses incurred in connection with University business.

2.1.2 To ensure that claimants of domestic travel and related costs operate within the Guidelines as set out by the Dept. of Finance in *Circulars 11/82: - Travelling and Subsistence Regulations* and Revenue Commissioners document, *Income tax Statement of Practice SP – IT/2/07*.

2.1.3 To ensure that claimants of foreign travel and related costs operate within the Guidelines as issued by the Dept. of Finance *Foreign Travel Policy Guidelines 2009*.

2.1.4 To inform employees and approvers of their responsibilities in efficiently managing the budget that has been allocated to their particular area.

## 3. Scope

This travel policy applies to the following cohorts:

- All members of staff of the University
- Members of the University Governing Body
- Post Graduate students.

References to 'the claimant' or 'claimants' throughout this policy are inclusive of all of the above cohorts.

## 4. Purpose

This Policy is designed to:

- Inform Budget Holders in the University of their responsibilities with regard to approving travel expenses, and to document and explain the University's travel policy.

- Provide guidance to the University claimants on the policy for seeking reimbursement of travel, subsistence or other expenses incurred in connection with University business.

## 5. General Policies for Claiming Travel Expenses

### 5.1 Pre-Approval

Staff / students undertaking travel on University business must receive pre-approval for the proposed expenditure from the appropriate Budget Holder.

Governing Body members undertaking International travel must receive pre-approval for the proposed expenditure from the President and Governing Body.

Pre-approval must be obtained from the budget holder as part of the claims procedure prior to the trip being undertaken.

### 5.2 Authorisation

5.2.1 All claims for expenses must be authorised by the Budget Holder of the cost center where the trip is to be charged. Where the Budget Holder is the claimant, approval is required from their manager.

5.2.2 In instances where claimants are closely related to the Budget Holder, e.g. spouse, sibling, parent, partner, or similar, the claim must be authorised by another approver linked to that cost center, i.e. Head of School/Function or Head of Department. The second approver needs to be at a higher than the Budget Holder.

5.2.3 It should be noted that the approver must always be at a higher level to the claimant. In respect of approving expenses of the President, this will be completed by the Vice President Finance/Financial Controller and the Chair of the Governing Body. To ensure maximum transparency the President's expenses will be notified to the Governing Body annually.

### 5.3 Advances

5.3.1 In certain circumstances, the University will allow authorisation of advances (up to 80% of the total cost of the claim) to assist claimants in financing University related travel for anticipated expenses that cannot be charged directly to the University. However, where



possible, the claimant should ensure that conference fees and airline charges be billed directly to the University.

5.3.2 Please note that all trips on which an advance has been requested, approved, and paid must be entered and finalised within 2 months from the return date of the trip and no other travel or advances will be paid while this is still outstanding. If the balance remains outstanding this may result in the cash advance being recovered from the claimant.

5.3.3 Where advances are required, they must be requested and approved for processing within a reasonable timeframe prior to the date of travel. Requests for advances should be submitted at least 2 weeks in advance and claimants need to be aware of the expense payment schedules. Advances in excess of 2 months in advance of the travel dates will not be processed.

#### 5.4 Timelines for Claim Submission

5.4.1 Claims for all trips undertaken must be submitted in a timely manner and within 2 months from the date of travel. All claimants are encouraged, where possible, to submit expense claims on a monthly basis.

5.4.2 Expense claims submitted later than 2 months from the date of travel will not be processed for payment<sup>1</sup>.

#### 5.5 Payments directly to external suppliers (Flights, Conference Fees etc.)

5.5.1 Where possible certain expenses, (e.g. flights and conference fees) should be paid directly by the University. Such costs can be processed through the normal purchasing practices within the University. Please contact the relevant expenses email address (Appendix 3) for advice.

5.5.2 Accommodation costs are typically paid directly by the claimant and form part of standard subsistence reimbursement as part of the overnight allowance (24hr) rate.

5.5.3 Claimants should endeavour to make travel arrangements sufficiently far in advance to ensure access to the lowest possible fares. This should particularly apply in situations where the

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<sup>1</sup> Exceptions may, on application to the VP Corporate Affairs & Finance, be allowed in the case of late submission of expense claims. This is completed by emailing the expenses email address with the details, i.e. claimant number, trip id and reason for delay in finalising your claim.

event is known well in advance (e.g. Education Fairs, Seminars, Conferences etc.). Account should be taken of low fare opportunities presented.

## 5.6 Air Travel

5.6.1 It is the policy of the University to obtain the most economical airline tickets available on the various routes required by the claimant while giving equal access on all routes to carriers that are in a position to provide a satisfactory service of the required standard to the University and its travelling members of staff.

5.6.1 When booking flights every effort should be made to seek the most competitively priced flight.

5.6.2 All short haul flights booked must be economy class.

5.6.3 Long haul travel is defined as any single non-stop flight over 8 hours flying time or total travel time of more than 14 hours (including connections) where no better itinerary is possible. Premium Economy tickets for such flights may only be procured in the following circumstances:

5.6.3.1 Where claimants will be required to commence work immediately upon arrival. (Claimants who are travelling for the purpose of attending events should normally travel economy class). This should be avoided where possible and recovery time should be planned in the itinerary,

5.6.3.2 Where special medical circumstances arise, claimants should discuss their requirements with the relevant senior manager prior to booking their flight.

5.6.3.3 Premium Economy tickets may be procured for such long haul flights, subject to availability of budget and approval of the relevant member of the EMT / President as appropriate.

5.6.4 If Business class is sought, it requires the prior approval of the President and if the President is travelling the prior approval of the Governing Body. Please note that as previously stipulated, the above is dependent on pre-approval having been sought and sanctioned for any trip expense. Any upgrades to premium economy/Business class outside this exception will be at the claimant's own expense

5.6.5 The University will not cover the costs of first class flights.

## 5.7 Numbers travelling

The work of the University requires claimants to travel domestically and abroad for a variety of reasons. It is the University's policy that the number of claimants travelling for various purposes should be kept at the minimum necessary to undertake University work efficiently and effectively.

## 6. Allowable Travelling Expenses

### 6.1. Guiding Principles

All travel should be planned so as to reduce the total amount of travel to a minimum, be as sustainable as possible, consistent with efficiency. Sustainable travel reduces carbon emissions and includes active travel, public transport (bus and rail) and boat. If first class rail is used, it must be for reasons of working en route, and pre-approval is required. Otherwise, all travel should be by the shortest practicable routes and by the cheapest practicable mode of conveyance. Taxis or cars may be used when no suitable public transport is reasonably available. Receipts must be supplied to support all such claims. The Health and Safety of employees is paramount for the university and at all times the health and safety of employees should be considered in relation to planning and undertaking official travel.

### 6.2. Use of Own Transport

A claimant will be authorised to use their own car on official business only in the following circumstances:

- a. Where no suitable public transport (i.e. train or bus) is available. Full details of all the journeys including Date, Reason for Journey, Starting point and Destinations, Number of Kms must be included on the claim form. AA route planner extract should be uploaded / provided as support for all mileage claims.
- b. Where public transport is available only at equal or greater expense.
- c. Where the use of public transport would result in the loss of official time which it is necessary to avoid.
- d. Carrying a substantial amount of equipment or other materials.

### 6.3 Home or University Campus

Where a claimant proceeds on an official journey directly from home or returns home directly, the travelling allowance payable will be calculated by reference to the distance from home or the relevant University Campus whichever is the lesser. Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of a claimant's usual route between home and the relevant University Campus.

### 6.4 Mileage Rates

A claimant who is authorised to use their own transport while travelling on official business will be paid within the appropriate motor mileage rates approved by the Minister for Public Expenditure & Reform. These rates will be fixed by reference to the horse-power as reckoned for registration purposes. Please reference Appendix 4 for current mileage rates per the most recent circular.

### 6.5 Set Budgets

In some areas of the University, rates applicable may be lower than those set out by the Department of Public Expenditure & Reform i.e. – claims are made on the basis of a “set budget” or certain externally funded research grants set mileage rates which are less than the University mileage rates. In these cases the approved research grant rate must be used. The value allowed is determined by the funder grant and the Budget Holder for the area.

### 6.6 Business Use Insurance

In all instances, where the claiming of mileage is concerned, the claimant must ensure that they have adequate business insurance in place, which indemnifies the University against all claims arising while using private transport on University business. The University cannot accept liability for any loss or damage resulting from the use of privately-owned transport on University business. The onus is on the claimant to ensure that the correct level of cover is up to date and in place.

## 6.7 Use of Public Transport

In instances when an individual chooses to take their own car for convenience, the claimant can record the cost of public transport only. This includes train/bus/luas. You must not include estimated cost of taxis.

## 7. Standard v Reduced kilometre rate

7.1.1 The appropriate rate to be applied is determined by the nature of the trip. If an employee undertakes travel on behalf of the University, which is directly related to their work then in this instance they are entitled to claim the standard <sup>2</sup> rate of travel, e.g. lecturing off site, clinical/industrial placement visits and meetings, again, directly relating to their job.

7.1.2 Reduced mileage rates<sup>3</sup> apply for journeys associated with a claimant's job but not solely related to the performance of those duties.

7.1.3 The mileage year for the purpose of payment of motor mileage rates will commence on the 1st January each year and end on the 31st December. *For current rates and bands please refer to Appendix 4.*

## 8. Subsistence Allowances

### 8.1 General

8.1.1 Subsistence allowances are paid for time spent away from your University Campus and they relate to expenses incurred in respect of accommodation and meals. Expenses paid as subsistence, at the standard rates, do not need to be substantiated by receipts, unless advised otherwise by the claimant's department. Please reference Appendix 4 for details of the current subsistence rates effective from 11 December 2023 per Circular 19/2023.

8.1.2 Should the cost of accommodation or meals exceed the cost of the subsistence payable, as outlined in the current rates issued by the Dept. of Public Expenditure and Reform, the additional cost will not be reimbursed to the claimant.

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<sup>2</sup> The standard rate has been referred to as the higher mileage rate

<sup>3</sup> The reduced rate has been referred to as the mileage (conference / training) rate

8.1.3 With regards to Conference/Meeting attendance, where meals are provided throughout the day, the onus is on the claimant to ensure that the 5 hour day allowance (1 meal) or the 10 hour day allowance (2 meals) is deducted from the overall subsistence received.

## 8.2 Overnight Allowances (24 hr allowance)

8.2.1 The overnight allowance (24hr) covers the cost of accommodation and 3 meals.

8.2.2 An overnight allowance is not payable for an absence to any place within 100 km of the claimant's home or Relevant University Campus. However, in exceptional circumstances and where the manager / budget holder is satisfied that an operational need exists, an overnight allowance may be paid for an absence on duty at any place within the above distance limits but in excess of 50 km. This justification should be documented and attached to the claim for review and audit purposes.

8.2.3 The overnight allowance (24hr) covers a period up to 24 hours from the time of departure as well as any further period not exceeding 5 hours. An overnight and day allowance will not both be paid in respect of the same period. Where an absence includes one or more nights, a day allowance will be paid only if the last period of 24 hours is exceeded by 5 or more hours.

8.2.4 The overnight allowance (24hr) rate applies to all international trips. The overnight allowance (24hr) rate is expected to cover all expenses incurred in that 24 hour time period. The overnight allowance (24hr) rate does not apply to overnight air travel or in other instances where accommodation and meal expenses are not incurred.

## 8.3 Day Allowances (10 hr and 5 hr)

8.3.1 A day allowance will be paid in respect of absence from home or primary University Campus of 5 hours or more. Time spent at the University Campus or on journeys from home to the University Campus or vice versa will not reckon towards the qualifying period of 5 hours.

8.3.2 The 10 hour subsistence rate should be claimed for periods away from the University Campus for 10 hours and over, where two meals are being claimed.

8.3.3 The 5 hour subsistence should be claimed for time spent away from the University Campus for between 5 and 10 hours and is used where 1 meal is being claimed.

8.3.4 A day allowance is not payable for any absence at any place within 8 km (4.97 miles) of the University, or of a claimant's home. Ref: Circular 19/2023 Subsistence Allowances.

## 9. Accommodation Costs

### 9.1 General Rules

9.1.1 The total cost of accommodation and meals cannot exceed the 24-hr subsistence rate for domestic or foreign travel.

9.1.2 In some instances where it is appropriate for the University to pay accommodation in advance, an order should be raised and payment made directly by the University. In this instance the accommodation cost is not to be included in your claim, nor is subsistence to be claimed for meals included in the booking.

### 9.2 Vouched Accommodation Rate – Foreign Trips & Dublin

#### 9.2.1 Vouched Accommodation Rate – Foreign Trips

In most circumstances the Overnight allowance (24hr) rate in respect of accommodation and three meals will apply. Where exceptional circumstances are deemed to apply, prior approval may be given to apply the Vouched Accommodation Rate, previously referred to as the Conference rate. The vouched accommodation rate consists of the vouched costs of accommodation plus the rate in the "VA Rate" column as outlined in the most current rates issued by the Department of Public Expenditure and Reform.

Where the use of the Vouched Accommodation Rate of subsistence has been approved, claimants should use hotels of no higher than three or four star classification. Five star hotels should be only used where exceptional circumstances can be demonstrated by the claimant involved (e.g. where booking such a hotel is necessitated by the location of the function being attended and where there is no 3 or 4 star hotel within reasonable travelling distance).

### 9.2.2 Vouched Accommodation Rate – Dublin

A Vouched Accommodation rate applies where claimants encounter difficulties in sourcing suitable accommodation in Dublin within the standard rate. In such cases, a Vouched Accommodation Rate will be the vouched costs of accommodation up to a limit of the standard overnight rate (€195.00) plus €42.99 (2 meal – 10 hour rate). Rates quoted are the rates as at 14 December 2023.

Where a claimant sources accommodation that exceeds the cost of the standard overnight rate or Vouched Accommodation Rate as appropriate, they will be solely responsible for meeting the additional accommodation expense. Attention is drawn to Paragraph 3 of Circular 11/1982: Travelling and Subsistence Regulations which states that the ‘subsistence allowance payable is not intended to meet the whole cost of subsistence’.

## 10. Presentation of receipts

- 10.1. Where expenses are reimbursed by way of a fixed rate allowance, (e.g. subsistence), receipts are not required.
- 10.2. Where expenses can be claimed outside of fixed rate allowances reimbursement will only be made to you on presentation of receipts or proof of purchase.
- 10.3. Independent confirmation of mileage (AA route planner) is required in support of each trip.

## 11. Policy Review

This policy will be reviewed in advance of the review date i.e. 26 February 2027, and/or as soon as possible following new or updated legislation, national or sectoral policy.



## Appendices

### Appendix 1: Definitions

**Claimant:** Any person who has been authorised to undertake travel on behalf of the University, be they a staff member of the University, a member of the Governing Body or Post-Graduate Students.

**Reimbursable expenses:** Expenses which are reasonable and essential to the University's business, and which have been paid by a University representative. The University reimburses claimants for such expenses incurred on the basis that they have been approved in advance by the person authorised to do so.

**Approvers/Budget Holders:** Members of the Executive Management Team (EMT) and any other individual within the University who has responsibility for a particular budget. The responsibility of the overall budget of the University lies with the Vice President Finance/Financial Controller and the President.

## Appendix 2: SETU Authorisation and Pre Approval

All Claims should be signed by the appropriate person, per the table below:

<b>Person Travelling</b>	<b>Authorisation</b>
<b>President</b>	Vice President Finance/Financial Controller and the Chair of the Governing Body
<b>Senior Managers/Heads of School/Faculty</b>	President/Vice President Governance/University Secretary
<b>Heads of Department</b>	Head of School/Faculty
<b>Claimants Travelling on Departments Budgets, R&amp;D projects, Student Services and Other Self Financing Projects.</b>	Budget Holder/Manager
<b>Scholarship Students &amp; Post Graduate Students</b>	Project Budget Holder
<b>External people e.g. extern examiners, interview panels</b>	Budget Holder

Claims should be signed in line with existing approval limits for the TU.

## Appendix 3: Relevant Contacts

[Expenses.WD@setu.ie](mailto:Expenses.WD@setu.ie) SETU Waterford Campus travel-related queries

[travel.cw@setu.ie](mailto:travel.cw@setu.ie) SETU Carlow Campus travel-related queries

## Appendix 4: Travel and Subsistence Rates

### Motor Travel Rates – Circular 16/2022

#### Motor Travel Rates 2022 rates effective from 1<sup>st</sup> September 2022

#### Motor Travel Rates per kilometre

Distance Bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

#### Reduced Motor Travel Rates per kilometre

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
21.23 cent	23.80 cent	25.96 cent

Reduced mileage rates apply for journeys associated with an official's job but not solely related to the performance of those duties. Examples include necessary travel in relation to:-

- attendance at confined promotion competitions
- attendance at approved courses of education / conferences

## Subsistence Rates – Circular 19/2023



### Appendix 1

#### Standard Domestic Subsistence Rates

Effective 14<sup>th</sup> December 2023

Overnight Rates		
Normal Rate	Reduced Rate	Detention Rate
€195.00	€175.50	€97.50

Day Rates	
10 hours or more	5 hours but less than 10 hours
€42.99	€17.92

#### Vouched Accommodation (VA) Dublin only

Vouched Accommodation ("VA") Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €195.00	Plus	€42.99

## Appendix 5: SETU – Travel between Campuses

From	To	Mileage (km)
Cork Road Campus, Waterford*	Kilkenny Road Campus, Carlow	82
	South Sports Campus, Carlow	
	Kilkenny Campus, Kilkenny	53
	Summerhill Road Campus, Wexford	64
	Hill Street Campus, Wexford	
	Wicklow County Campus, Wicklow	138
West Campus, Waterford**	Kilkenny Road Campus, Carlow	80
	Kilkenny Campus, Kilkenny	50
	Summerhill Road Campus, Wexford	61
	Wicklow County Campus, Wicklow	135
Kilkenny Road Campus, Carlow***	Cork Road Campus, Waterford	82
	West Campus, Waterford	80
	Kilkenny Campus, Kilkenny	40
	Summerhill Road Campus, Wexford	79
	Hill Street Campus, Wexford	
	Wicklow County Campus, Wicklow	79
Kilkenny Campus, Kilkenny	Cork Road Campus, Waterford	53
	West Campus, Waterford	50
	Kilkenny Road Campus, Carlow	40
	Summerhill Road Campus, Wexford	88
	Wicklow County Campus, Wicklow	151
Summerhill Road Campus, Wexford (incl. Hill Street Campus)	Cork Road Campus, Waterford	64
	West Campus, Waterford	61
	Kilkenny Road Campus, Carlow	79
	Kilkenny Campus, Kilkenny	88
	Wicklow County Campus, Wicklow	88
Wicklow County Campus, Wicklow	Cork Road Campus, Waterford	138
	West Campus, Waterford	135
	Kilkenny Road Campus, Carlow	79
	Kilkenny Campus, Kilkenny	151
	Summerhill Road Campus, Wexford	88

\*Includes College Street and Granary campuses, Waterford

\*\*Includes Applied Technology Campus, Waterford

\*\*\*Includes South Sports Campus, Carlow

Mileage is not claimable between campuses in the same town/city (e.g.: between Waterford campuses)

## Appendix 6: Non-Reimbursable Expenses

Only necessary business costs will be reimbursed.

The list below provides examples of the types on non-reimbursable expenses items which have given rise to queries.

- i. Alcoholic beverages (other than those incorporated into “Hospitality” expenses for entertainment of clients). Please refer to the Hospitality Policy.
- ii. Fines for parking violations, clamping charges and other such motor related penalties
- iii. Late payment fees for toll bridge
- iv. Newspapers and Periodicals
- v. Repairs to personal vehicles used for work related purposes
- vi. Travel expenses for spouse and other family members
- vii. Valet services
- viii. Lost or stolen tickets, cash, or personal property
- ix. In-room movie rental
- x. Child minding expenses.
- xi. Mini Bar
- xii. Room service
- xiii. Tips and gratuities outside the norm at rates relevant to the place of visit (in line with the limits as set out in the Hospitality Policy).
- xiv. Costs associated without due care being taken e.g.
  - a. Forgetting passport – (any additional costs associated with this action)
  - b. Leaving late, i.e. not allowing for congested traffic to airport
  - c. Arriving at the airport late and having to book into short term parking, in order to be in time to take the flight.

If you require any clarification on any items not included above, please contact the relevant department (Appendix 3).

## Appendix 7: Reference Material and Circulars

- SETU Carlow claims form: <https://staffportal.itcarlow.ie/functions/Payroll/default.aspx>
- SETU Waterford Coreportal: [https://my.corehr.com/pls/coreportal\\_esbshewitp](https://my.corehr.com/pls/coreportal_esbshewitp)
- Department of Finance Circular 11/82 (Travel and Subsistence Regulations)  
(Available on Coreportal, My Expense Self Service, Miscellaneous, FAQ/Training/Policy)
- DPER Circular 16/2022 (Revised Motor Travel Rates) – *see below*
- DPER Circular 19/2023 (Domestic Subsistence Allowances) – *see below*



Ref: DPE126/004/2015  
27<sup>th</sup> July 2022

**Circular 16/2022: Revised Motor Travel Rates**

A Dhuine Uasail,

1. I am directed by the Minister for Public Expenditure and Reform to say that he has accepted an agreed recommendation of the General Council under the Scheme of Conciliation and Arbitration for the Civil Service in regard to a general review of the arrangements applying to motor mileage rates for civil servants.

**Revised Rates and Arrangements**

2. The rates and mileage bands in place since 1<sup>st</sup> April 2017 have been reviewed in the context of current motoring input costs. The revised rates are based on a methodology that reflects changes in technology, road conditions, commuter behaviour, and car ownership patterns. It also takes account of the commitments by Government in relation to the Climate Action Plan 2021 (CAP 21) and for the first time a dedicated rate is introduced for Electric Vehicles (EVs).
3. It should be noted that in support of the Climate Action Plan 2021 (CAP 21) and in the interests of administrative efficiency, it is the Department's intention to move at the time of the next review to a new single rate for all cars regardless of engine type. It is acknowledged that vehicle purchase is a medium term decision requiring future planning and that a move to a single rate will require a transitional period. In that context, discussions will commence with the Staff Side representatives.
4. As a first step in the transition to a single rate, the EV rate is being increased and is being set at the same rate as that applying to vehicles in the middle category of 1,201 to 1,500. Please note that Officials wishing to claim mileage for an EV must reregister the details of their car after 1<sup>st</sup> September and declare the category being claimed.
5. Hybrid vehicles will continue to be recouped at the equivalent Internal Combustion Engine (ICE) rates and should not be claimed in the EV category.
6. Details of the revised rates are set out in Appendix 1 of this Circular and will apply from 1<sup>st</sup> September 2022.
7. The amount of mileage accumulated by officers between 1st January 2022 and 1st September 2022 will not be altered by the introduction of revised rates.





8. Mileage to date will, however, count towards aggregated mileage for the year.
9. All mileage claims in respect of the period 1<sup>st</sup> January 2022 to 31<sup>st</sup> August 2022 should be made before 31<sup>st</sup> August.
10. The rates listed in the Appendix to this Circular will be fixed for a period of three years. However, in the event of any future downturn in input costs, the rates may be adjusted to reflect the changing costs.
11. Payment of the rates authorised in this Circular will be subject to the regulations issued in Circular 11/1982 and any other instructions in force from time to time.
12. Heads of Departments should continue to ensure that only essential travel is undertaken and that the number of officers on any official journey is kept to the absolute minimum.
13. This Circular should be brought to the attention of all bodies under the aegis of your Department or Office and all officers in your Department or Office who are responsible for travel.
14. Personal enquiries from individual officers in respect of this Circular should in the first instance be addressed to the Personnel Unit of the employing Department/Office. Any enquiries about this Circular from Departments should be emailed to [support@paytravelvertime.cloud.gov.ie](mailto:support@paytravelvertime.cloud.gov.ie). This Circular is also available on the Government website at <https://www.gov.ie/en/circulars/>

Mise le meas,

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Colin Menton  
Assistant Secretary



To/All Departments etc.

**Appendix 1**

**Motor Travel Rates 2022 rates effective from 1<sup>st</sup> September 2022**

**Motor Travel Rates per kilometre**

Distance Bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0 – 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and over	20.56 cent	23.85 cent	25.87 cent

**Reduced Motor Travel Rates per kilometre**

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
21.23 cent	23.80 cent	25.96 cent

Reduced mileage rates apply for journeys associated with an official's job but not solely related to the performance of those duties. Examples include necessary travel in relation to:-

- attendance at confined promotion competitions
- attendance at approved courses of education / conferences



Ref: DPE126/005/2015

11<sup>th</sup> December 2023

**Circular 19/2023: Domestic Subsistence Allowances**

A Dhuine Uasail

1. I am directed by the Minister for Public Expenditure NDP Delivery and Reform to refer to the standard rates of subsistence allowance in Ireland. The rates have been reviewed in accordance with an agreed recommendation made by the General Council under the Scheme of Conciliation and Arbitration for the Civil Service.

**Standard Domestic Subsistence Rates**

2. The following changes will be made to the overnight rate with effect from 14<sup>th</sup> of December 2023. The overnight rate will increase from €167 to €195. The revised rates are set out in the schedule at Appendix 1.
3. Also in accordance with the agreed procedures and in line with changes to the Consumer Price Index (CPI). The daily subsistence 5 Hour rate of €16.29 rises to €17.92 and the 10 Hour rate of €39.08 rises to €42.99 the revised rates are specified in the schedule at Appendix 1.
4. Future arrangements covering all travel and subsistence payments will include a mechanism for reductions in rates to reflect any future downturn of the relevant CPI element.

**Vouched Accommodation ("VA") Rate for Dublin**

5. A Vouched Accommodation (VA) rate continues to apply where officers encounter difficulties in sourcing suitable accommodation in Dublin within the standard rate.
6. In such cases, a Vouched Accommodation Rate will remain the vouched costs of accommodation up to a limit of the standard overnight rate (€195) plus €42.99 (2 meal - 10 Hour Rate).



In accordance with existing policy, where an officer sources accommodation that exceeds the cost of the standard overnight rate or vouched accommodation rate as appropriate, they will be solely responsible for meeting the additional accommodation expense. Attention is drawn to Paragraph 3 of Circular 11/1982: Travelling and Subsistence Regulations which states that the 'subsistence allowance payable is not intended to meet the whole cost of subsistence'.

7. The standard overnight rate will continue to apply where officers source accommodation and meals in Dublin within the rate. Where officers cannot source accommodation within this rate, they may claim the VA rate. Accommodation costs while claiming the VA rate must be vouched.

#### General

8. Payment of the rates authorised in this Circular are subject to the regulations issued in Circular 11/1982 and any other instructions in force from time to time, including the distance requirements outlined in Circular 05/2015: Subsistence Allowances. These regulations apply to all civil servants including departmental grades.
9. Heads of Departments should continue to appraise, monitor and ensure that only essential travel is undertaken and that the number of officers on any official journey is kept to the absolute minimum.
10. This Circular should be brought to the attention of all bodies under the aegis of your Department or Office and all officers in your Department or Office who are responsible for travel and subsistence.
11. Enquiries from individual officers in respect of this Circular should be addressed to the HR Unit of the employing Department/Office in the first instance. Any enquiries about the application of this Circular from Departments should be emailed to [support@Paytravelvertime.cloud.gov.ie](mailto:support@Paytravelvertime.cloud.gov.ie). This Circular is also available on <https://www.gov.ie/en/circulars/>.

Mise le meas,

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Barry O'Brien  
Assistant Secretary (acting)



Appendix 1

Standard Domestic Subsistence Rates

Effective 14<sup>th</sup> December 2023

Overnight Rates		
Normal Rate	Reduced Rate	Detention Rate
€195.00	€175.50	€97.50

Day Rates	
10 hours or more	5 hours but less than 10 hours
€42.99	€17.92

Vouched Accommodation (VA) Dublin only

Vouched Accommodation ("VA") Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €195.00	Plus	€42.99



