



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

Travel, Accommodation, Subsistence & Expenses Policy Statement

Document History

Document Location

The most current version of this policy is available on the Business Travel & Expenses site on Plaza. Paper copies are valid only on the day they are printed. Refer to the owner if you are in any doubt about the accuracy of this document

Revision History

This document will be reviewed every year and more frequently if necessary in response to changes in government circulars, organisational developments and

Date of this Revision: July 2018	Date of next Revision: July 2019
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Revision Number	Revision Date	Summary of Changes
1.0	July 18	Original revised policy as confirmed by the Commission, July 2018.
1.1.	October 18	Document history added & clarification on wording re section 3, Airport car parking. Central Bank banner added.

Approvals

This document requires the following approvals:

Name:	Title:	Date:
Fergal Power	Head of Financial Control Division	June 2018
GovCo		June 2018
Commission		July 2018

Central Bank of Ireland

Travel, Accommodation, Subsistence and Expenses Policy

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Introduction

The Central Bank ('the Bank') recognises that travel can be an inconvenience for Bank staff. 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 operating within the guidelines of the Code of Practice for the Governance of State Bodies ('the Code'). The Bank has adopted the Code, adapted in some instances to take account of the Bank's particular governance framework and the statutory requirements of the Central Bank Acts and the ESCB Treaties, including the requirement for the Bank to be independent. With this in mind, this policy has been developed to comply with the Government circulars which provide guidance governing travel and expenses.

The Travel Desk in FCD operates a 1Bank travel model to support your work-related travel and accommodation needs while ensuring that appropriate policies, procedures, systems, contracts, governance and resources are in place to underpin a bank-wide business requirement.

The Travel Desk is available to support you with your travel and accommodation requirements and to ensure that your experience meets your needs. It also facilitates the traveller in ensuring that travel services are provided for within the parameters of this Policy.

Overarching principles

This Policy reflects a number of principles enshrined in Government circulars as follows:

- a) **Personal responsibility for Value for Money:** All travelling duties should be planned so as to reduce the total amount of travel to the minimum consistent with efficiency. While the Travel Desk will provide guidance, it is the responsibility of the staff member to ensure that travel plans strike a balance taking into account business need, costs, most practical mode of conveyance, and the need to minimise disruption to the normal working day (while recognising the opportunity that exists through technology to work away from the office).
- b) **Travel and accommodation:** The staff member is entitled to recoup reasonable travel and accommodation expenses incurred while on official Bank business. You may normally claim for expenditure on accommodation, transport and other necessary related expenses within the terms of this policy document.
- c) **Travel & Subsistence:** Staff members, travelling on official business from the bank, will be paid travelling and subsistence expenses within the rates authorised. These are payable only in respect of necessary absence from the bank.

Roles, Responsibilities and Governance

This section sets out the roles and responsibilities of each of the key stakeholders in this policy.

Staff member/Traveller:

It is your 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. You are responsible for submitting your expense claim including scanned copies of original itemised receipts (where available) with the claim.

You should make every effort to plan and reserve travel as early as possible to ensure the best available fares are booked. The cheapest, restricted fares should be used where available.

"Within policy" requires all reservations to be made through the Travel Desk, or the Bank's contracted Travel Company, choosing Bank hotels within policy rate caps, where available, and claiming expenses within policy and subsistence limits.

Travel Arranger for Directors & GovCo members:

If electing not to use the Travel Desk function, it is your responsibility to make prudent travel decisions in compliance with the Bank's travel policy and to keep costs within reasonable limits and to claim expenses according to the policy. All bookings are to be made directly with the Bank's contracted travel company, choosing Bank approved hotels where available and claiming expenses within policy and subsistence limits.

Approver:

It is your responsibility to review and (pre) approve traveller requests, review subsequent expenses/receipts and authorise expense claims while ensuring that Bank travel policy is adhered to in all cases. Only essential travel should be undertaken and the number of bank staff kept to a minimum consistent with the business needs of the division.

Financial Control Division:

It is FCD's responsibility to:

1. Provide business travel services that maximise the traveller's work-time, within appropriate boundaries of cost, service and flexibility;
2. Validate all expense claims;
3. Report to the Operations Committee monthly. Additionally, outturn by Directorate will also be reported to each Director monthly.

Policy Approval

This policy was approved by the Commission and will be reviewed annually. Minor updates will be made by the Financial Control Division if required, with more significant adjustments being approved by the Operations Committee if required.

Variations / Non Compliance with Policy

Any deviation from the policy must be first authorised by the staff member's Head of Division/Head of Function and the case should then be submitted to the Travel Desk for review and approval by the Head of Division/Head of Function of the Financial Control Division, the relevant Deputy Governor, Chief Operations Officer or Governor only.

PART 1: Travel

1. Air Travel

This section provides policy guidance in relation to booking flights and other air travel related matters.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

Air Travel: Overarching principles

Your flight request must be routed through the travel request system. The Travel Desk will review your request before booking, provide a costing or route it onwards to the Bank's contracted Travel Company for further action. Travellers are required to use the services of all carriers operating out of Ireland. The cheapest restricted fares should be used where available.

Short-haul flights:

These will be booked on an economy class basis including internet (low-cost) carriers. Fully Flexible economy fares should only be used where it can be shown that the specific flexibility provided and the increased cost of the ticket are warranted compared to a ticket with more restrictive fare rules.

Long-haul flights: A number of principles apply

- a) Premium economy class travel may be used (where available) if the additional flexibility afforded is considered necessary for the effective discharge of official business and the HOD/HOF or more senior line manager (where applicable) approves it on this basis.
- b) Business class travel should be confined to limited situations where the relevant Director is satisfied that the additional cost can be justified in relation to the length of the flight and the official business being conducted by the staff member.
- c) As a general rule, first class travel should not be used.
- d) In no circumstances is it permissible to “trade down” premium tickets to enable another person, who is not a member of the staff of the Bank, to travel free of charge or at a reduced rate. If for any reason it is decided to downgrade the class of travel, the “saving” cannot be reallocated for another purpose.
- e) In all cases where premium economy, or business class flights are utilised, the business rationale should be documented in the related travel request.

Luggage charges:

Where additional luggage charges apply, Bank policy is to pay for one standard bag to be carried in the hold of the aircraft. If this is not sufficient for your requirements, please contact the Travel Desk to discuss your needs.

Bank policy facilitates the payment of charges for bringing carry-on luggage in the cabin of the aircraft (if applicable) when there is a business need to do so.

Seat Booking charges:

In general, policy is not to incur seat booking charges with some limited exceptions as follows:

- a. Time Management: The Policy allows for the Bank to bear the cost of seat booking charges where:
 - i. there is a business requirement to book and pay for a specific seat in advance (e.g. due to a time constraint associated with connecting flights,
 - ii. flights home to Dublin are late at night or,
 - iii. two colleagues need to work together on a flight.
- b. Other Scenarios: The Policy allows for the Bank to bear the cost of seat booking charges to facilitate additional legroom where:
 - i. there is a certified medical requirement, or
 - ii. Exceptional circumstances warrant the booking of additional legroom on occasional flights
- c. Long Haul Flights: where additional seat booking charges are mandatory.

In all cases, justification should be provided to support the charges.

Airport Services

In general, the Bank does not cover the cost of additional airport charges such as Fast Track, Priority Boarding or other similar services which allow for preferential treatment at the airport except where there is a specific business requirement to use this service (for example where there is a time constraint due to pre-scheduled meetings resulting in a planned late departure for the airport).

Airport Lounge Access

Lounge access is permitted in circumstances where there are flight delays or airport waits of more than 2 hours (after passing passport control). Please refer to Appendix 2.

Frequent Flyer Points

Staff members may have their own private frequent flyer memberships to earn points/miles, however, staff and managers must ensure that such loyalty schemes are not allowed to influence decisions taken or costs in relation to the carriers used for official business.

2. Hotel Accommodation

This section provides policy guidance in relation to sourcing suitable hotel accommodation, both within Ireland and overseas.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

Your accommodation request must be routed through the travel request system. The Travel Desk will review your request before booking, provide a costing or route it onwards to the Bank's contracted Travel Company for further action. It is the Bank's policy to source, at no cost to the staff member, reasonably priced accommodation and on the basis of this the vouched accommodation rate is used.

Policy allows for the provision of reasonably priced business class hotel accommodation when travelling on official business. Typically, a three or four-star standard applies within the following outer price parameters, as set based on research conducted by the Bank.

Destinations				Specific Cities		
Ireland	UK Other	Europe	USA	London	Paris	Brussels
€100	£175	€200	\$300	£225	€250	€250

These rates exclude breakfast, but are inclusive of VAT (where applicable).

Exceptions: Policy allows for exceptions to these rates in certain circumstances where for specific business reasons (e.g delegates at a conference/meeting who need to stay in the same hotel as their peer delegates from other organisations, Trade Fairs/major events taking place in the destination at the time of travel) and where costs have been pre-approved by the relevant line manager at HOD/HOF level or nominee¹ before being committed.

In the event that accommodation is being booked for anything other than single occupancy, a cost comparison must be obtained prior to a booking being made. This must also be recorded on the travel request system to assess if any additional monies will be owed to the bank and also to facilitate and support any subsequent expense claims. *[See Section 2: Subsistence Allowances, Extension of stay abroad]*

In the event that staff are staying overseas for an extended period, more suitable accommodation can be sourced (for example an apartment) provided that the relevant pillar head approves the business rationale, and the cost is lower than the booking of equivalent business class hotel accommodation.

Review: Rates will be reviewed annually (or more frequently if required). They will be benchmarked against actual experience for booking such hotel rooms, and also third party analysis undertaken by our travel provider.

Dublin Accommodation: While accommodation in Dublin is not ordinarily booked by the Travel Desk this policy acknowledges that there are times when an exception to this will arise. In recognition of the difficulties in sourcing suitable accommodation within the standard rate, listed above, an accommodation rate of up to a limit of €133.73 is permitted for Dublin hotel bookings.

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 members is required.

3. Travelling to/from Dublin Airport

This section provides policy guidance in relation to travelling to/from Dublin Airport.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

Traveling to Dublin Airport: Public transport

Policy requires the use of public transport when travelling to and from Dublin airport. Where this is not feasible (e.g. for reasons of timing, convenience or safety), the policy allows for use of taxis or your private car within an overarching objective to minimise cost.

1	Public transport to / from Dublin Airport	This option should generally be used when travelling to / from Dublin Airport.
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In exceptional circumstances where you are planning to travel to or from Dublin Airport either late at night or early in the morning and public transport is not available/suitable for reasons of timing, convenience or safety, mileage may be claimed for the full journey from home or a taxi may be taken.

2	Taxis to/from home	If the cost of taxi fare is likely to be significant (over €100), you are requested to contact the Travel Desk in advance.
3	Mileage to/from home	<p>If the cost of the mileage claim is likely to be significant (over €100), you are requested to contact the Travel Desk in advance.</p> <p>Mileage will be paid in accordance with the Bank's mileage policy – i.e. paid for the shorter journey to/from home or work.</p> <p>If you do drive, please take note of policy in relation to airport car-parking</p>

Airport car-parking: Policy favours use of long-term carpark.

You are requested to use the long-term carpark generally but you have discretion to use the short-term car park to take account of time management and safety considerations in the following circumstances:

Short-term car-parking guidelines	<ul style="list-style-type: none"> the trip involves not more than one overnight stay; part of the trip includes late night or early morning travel; the cost, when combined with mileage costs, is cheaper than an equivalent taxi; the short term parking cost is less than €50; and
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- the short term car park is cheaper than taking a taxi (where no public transport option exists).

Evidence to support the above must be maintained by the staff member and must be provided to the travel desk to support your expense claim.

4. Transport while abroad

This section provides policy guidance in relation to permitted modes of transport when abroad on Bank business.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

Taxi Services abroad

Policy is that you should use public transport, such as train and bus services, when travelling on Bank business. Where no suitable public transport is available for reasons of timing, convenience or safety, taxis may be used. The rationale for not using public transport should be included in each claim. When travelling abroad, the use of premium taxis such as London Airport Black Cabs etc. should be avoided.

Train Fares abroad

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.

5. Travel within Ireland

This section provides policy guidance in relation to domestic travel within Ireland. Bank policy favours and promotes public transport generally over all other forms of transport but recognises too that factors such as availability, convenience, timing and safety can on occasion warrant the use of other options such as taxis, private transport etc.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

Public transport, such as train and bus services, should be utilised when travelling on Bank business. Where no suitable public transport is available for reasons of timing, convenience or safety, taxis or own private

transport may be used. Where public transport is not utilised the business rationale for the use of taxis or private transport should be provided in the subsequent claim.

Public transport: train and bus services

When using rail and bus services, in Ireland, the cost of the fare should not exceed the cost of an economy flight to the same destination.

Taxis: Limited use is governed by the following parameters

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). It is recognised that exceptional circumstances can happen where an employee will need to take a taxi home outside of the Revenue approved hours. FM will monitor and provide a report on these instances to the Operations Committee, and to the tax compliance team in FCD to ensure that the appropriate tax liability is discharged.
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	The use of premium taxis should be avoided and any costs should be supported by a receipt which justifies the journey and includes the date, time, pick up and drop off points & cost.
Monitoring	A report detailing all taxi usage from our dedicated taxi service provider, by Division will be distributed by Facilities Management to Directors on a quarterly basis. Directors should review this report, and address any concerns they have in relation to inappropriate use of taxis.

Private Transport

When private transport is used, a number of parameters apply in determining reimbursement costs for mileage (see Part 2, Section 3. Mileage within Ireland). In general, the policy favours use of public transport and seeks to minimise costs in excess of public transport costs when private transport is used.

6. Travel Safety Requirements

This section provides policy guidance in relation to Traveller Safety when abroad on bank business.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

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 required to provide a mobile number and personal email address. Staff will not be permitted to travel on behalf of the Bank without providing the required mandatory information.

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.

Travel Booked by Host Organisations / Host Refunds

Travel should in general be routed through the Travel Desk. On the rare occasion where a host organisation is arranging travel on behalf of a CBI employee it is mandatory for the traveller to contact the travel desk (by email) in advance with the following information:

- flight details
- hotel details
- brief description of the purpose of the trip

If a refund is payable by a host organisation, please notify FCD at the travel request stage that a refund is due and take steps to complete the appropriate form to claim the refund.

7. 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 other than in exceptional 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.

8. Credit Facilities when on bank business

This section provides policy guidance in relation to credit facilities extended by the Bank for Travel and expense purposes, including corporate credit cards and cash advances.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

Corporate Credit Card

A corporate credit card may be made available to frequent travellers on foot of a request approved by the relevant Head of Division.

Card holders are reminded that:

1. Cards **may not** be used for personal purchases or the purchase of general goods and services for the Bank unless specifically provided for under the terms of the credit card policy;
2. All expenditure on Bank Credit Cards is subject to public scrutiny and Freedom of Information legislation;
3. As a cardholder, you are required to submit timely claims for expenses – which should be done within two months of the expense being incurred.

Cash advances²: for staff who do not have a Corporate Credit Card

You may request a cash advance, prior to travel, to cover your anticipated expenditure and contingencies when travelling on business.

1. A request for a Cash Advance should be emailed to your appropriate approver (e.g. HOD, HOF or nominee)
2. The approval and request should then be emailed on to the Currency Centre in Sandyford for processing.
3. On your subsequent expense claim, when you return from your trip, you should declare your cash advance by including an "Imprest Drawdown" line via the 'Expense@work' system. This amount should be entered as a minus figure.
4. Any excess between the advance provided and the actual expenses will be deducted from the overall claim
5. Finally, please note that advances which have not been settled within a period of three months will be deducted in full from payroll.

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.

You should contact Travel Desk on return from a trip in the event of:

1. Illness or injury which required emergency out-patient hospital care
2. accidental loss, theft or damage to your property while on official business
3. loss or theft of money or fraudulent use of credit cards
4. travel disruption or delay resulting in missed connections and subsequent delayed luggage
5. a trip having to be cut short

² Pending a system re-design of the expense@work system to facilitate cash advances, cash imprests will continue to be offered.

You will be asked to complete an insurance claim form and provide relevant documentation to support claims, e.g. itemised receipts (where available), credit card statements, written correspondence with the airline, policy reports etc. All claim forms and documentation supporting your claim will be forwarded to the Bank's Insurance Brokers on the staff member's behalf. The EHS and Insurance section of Facilities Management Division will contact you if they require any further information and will notify you when the claim has been settled.

Personal Extensions: Although the Bank's policy has limited cover for personal extensions, you should ensure that you have your own Insurance for such trips. Similarly, accompanying family members travelling with you on business should have their own travel Insurance.

Sanctioned countries: You are not insured to travel to sanctioned countries (at the time of writing this policy, the listed countries included Iraq, Afghanistan, North Korea, Somalia & Chechnya). You are encouraged to exercise extreme caution when travelling to neighbouring countries, to ensure that you do not inadvertently cross into these territories.

Extracurricular activities: While you are insured to engage in limited extracurricular activities formally scheduled by hosts, as a general part of any business trip, if you are planning to engage in any high risk activity or sport, you should contact the Bank's Insurance Officer in Facilities Management in advance to ensure the planned activity is covered by insurance.

European Health Insurance Card: Staff travelling to European destinations are recommended to register for and obtain a European Health Insurance Card.

<http://www.hse.ie/eng/services/list/1/schemes/EHIC/apply/>

PART 2: Travel Expense Claims, Overtime & Subsistence

1. Submitting Claims

This section provides policy guidance in relation to the processing of expense claims and overtime.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

Receipts

Itemised receipts (where available) should be submitted for all expenditure being claimed back. Where receipts are not available, the approval from the relevant Head of Function/Head of Division (or more senior line manager if appropriate³) should be provided for the specific items not supported with original itemised receipts.

Overtime

Overtime is paid for travelling on official Bank business and is payable to staff up to and including BP3 (or equivalent). Claims are allowed in respect of travelling time outside normal business hours. Overtime claim forms in respect of all travel should be sent directly to the Payroll team in the Financial Control Division.

Processing of Travel and Subsistence Claims

All expense claims (with supporting documentation) should be routed through the Business Travel and Expenses System, Expense@work⁴.

Claims should be submitted within 2 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. Claims submitted after this date will only be paid upon the express

³ For GovCo members, approval from a fellow GovCo member will be required.

⁴ See Appendix 1

approval of the Financial Operations Manager, Head of Division or Head of Function of the Financial Control Division. Once approved, payment will be made directly into the employee's Bank account⁵.

2. Subsistence Allowances

This section provides policy guidance in relation to subsistence allowances that you can claim when you are travelling on Bank business.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

You are entitled to a subsistence allowance to cover meals and incidental personal expenses, which include newspapers, laundry, telephone calls, gratuities, room service etc. Such allowances are payable only in respect of time spent on business, away from your normal place of work. Subsistence levels are determined by location of meeting and length of official stay and rates paid are in accordance with circulars issued by the Department of Finance/Department of Public Expenditure and Reform⁶.

Some other key principles in relation to subsistence allowances are summarised as follows and expanded in further detail below:

- a) Subsistence claims should be reduced where accommodation and/or meals are received free of charge. 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.
- b) Reimbursement of subsistence is governed by time absent (> 5 hours) and distance from home and work (>8 km) criteria.
- c) 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 where exceptional circumstances, such as extreme weather conditions which would raise Health and Safety Concerns or an operational need arises such as a situation where the meeting that the staff member is attending does not finish until 8pm and they could not be expected to return home, or if the bank staff member is staying more than one day away at a locations less than 100km but it would cost less or significantly reduce the loss of official time when compared returning to their work or home. In these cases the distance threshold may be reduced to less than 100km but greater than 50km. These exceptions require pre-approval.
- d) A day allowance subsistence rate will be paid in respect of a staff member absent for more than 5hrs and located more than 8km from their home or work. Time spent travelling to/from work or home cannot be counted towards the qualifying period of 5 hours.

⁵ Pending a system re-design of the expenses at work system, the payment of expenses will continue to be via Payroll.

⁶ Department of Public Expenditure and Reform Circulars: 1. Subsistence Allowances - Circulars 06/2017 and 07/2017;

- e) When a business trip includes one or more nights, a day allowance will be paid only if the last period of 24hrs is exceeded by 5 or more hours.
- f) Subsistence payable is not intended to meet the whole cost of subsistence when absent from home and Bank. It is not intended to be a source of emolument or profit.
- g) Time occupied on a journey by air (or other form of transport) for which the fare covers the cost of meals and no accommodation cost is incurred, cannot be included for the purpose of subsistence expense claim. Any meals included in the fare must be declared when submitting your expense claim on return.

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

Frankfurt – Choice of Subsistence or Vouched Expenses

The Bank recognises that, on occasion, standard subsistence rates for Frankfurt may be insufficient to meet actual expenses incurred. Accordingly, you may opt, for the entire trip, to use vouched expenses instead of subsistence allowances on those occasions subject to the following parameters:

- a) Please note that vouched expenses must be supported by original itemised receipts;
- b) If you opt for vouched expenses, the entire trip must be vouched (a combination of both vouched and subsistence cannot be used on a single trip).
- c) If you wish to elect to use vouched expenses, you should contact Travel Desk in advance of travel or immediately on your return to discuss the reasons and we will provide further guidance at that stage.

Bridging of two meetings

Where you are required to attend two meetings abroad within a short space of time, approval in advance from the relevant Head of Division should be sought for you to remain abroad and claim subsistence and accommodation expenses for the intervening period where this is less expensive than returning home and travelling out again for the subsequent meeting.

Long Term Stays Abroad – Reduced subsistence rates apply

If you are away for more than four weeks, a reduced rate of subsistence is payable in line with Department of Finance guidelines. Please contact FCD in advance if you have any queries in relation to this.

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 and accommodation for the official part of the trip. Any difference in cost of the actual flights and accommodation for the extension must be borne by the bank staff member. In this regard, records of what the official part of the trip would cost should be maintained by you in order to confirm the difference in price of the alternative travel arrangements. You must research all travel options – however, flights must be booked via the normal flight booking process. Subsistence will only be paid for the official part of the trip and you must use your annual leave for any extension either side. The bank will not pay the travel costs of person who have no direct connection with the Bank and have no role in the official business being conducted during a trip. The staff member must make all other arrangements relating to their personal extension.

3. Mileage within Ireland

This section provides policy guidance in relation to mileage within Ireland that you can claim when you are travelling on Bank business.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

A Staff member required to use their vehicle will be authorised to do so. Mileage costs will be reimbursed in accordance with the circumstances set out below:

Circumstances	Parameters for reimbursement
Public transport is available at equal or greater expense	<p>You may elect in this instance to use your own vehicle.</p> <p>The amount claimed should be the lower of:</p> <ol style="list-style-type: none"> 1. the cost of train fare / public transport or 2. mileage <p>Staff members will be required to maintain evidence to support all claims with regards to the above.</p>
Public transport is available but a staff member elects to use their own vehicle instead.	<p>In all instance bank staff should avail of public transport where available, cost effective, and results in an efficient use of time when travelling on Central Bank business. However, in this instance the amount to be allowed for the staff members own vehicle, in respect of mileage allowance, must not exceed the public transport cost.</p>
Public transport is not suitable or would result in the loss of official time which it is necessary to avoid.	<p>You may elect in these instances to use your own vehicle.</p> <p>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:</p> <ul style="list-style-type: none"> - 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.

	In these circumstances, rationale for using private transport must be included on the related expense claim workflow for approval.
Two or more travellers	Where two or more staff members are travelling to the same destination and private transport is not being used, staff members should travel together where feasible.
NWQ / Currency Centre	Where you use your own transport for official travel between the Bank's NWQ campus and the Currency Centre (or vice versa), a standard allowance of 12 kilometres will be paid for each journey or 24 kilometres return.

Approval, Legal Obligations and Liability

By claiming mileage, you are acknowledging that you have the express permission of your manager⁷ 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.

⁷ For GovCo members, approval for expense claims will be required by a fellow GovCo member.

APPENDIX 1: Travel Approval Processes and Limits

When business travel is required, both the Traveller and Approver agree that the travel is necessary.

Authority levels for travel requests, expense approvers and cash advances:

Level 2	≥ €5,000	Governor/Dep. Governor/ COO/Director as required
Level 1	≤ €4,999	HOD/HOF or their nominee(s) ¹ .

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

Current Approval Process

Point to Point travel is booked upon receipt of the related Travel Request. These trip requests may be approved subsequent to the booking of the flights, but in all cases, the related expense claim will not be settled until all trips are fully approved.

All other trips must be approved in advance of travel arrangements being booked.

Note: Where trips are approved in advance, expenditure approved may increase by a maximum of 10% or < €250 without being rerouted for re-approval.

Non Point to Point Travel – Pre-Approval of expenditure variance

Pre-approval of expenditure on non-point to point travel is required before bookings are firmed. Process as follows:

- Estimate of travel costs compiled by Travel Desk
- Sent to Approver for authorisation
- Booking committed by Travel Desk

Flight booking is a dynamic market. Even with no significant delays between the estimation of costs and the confirmed booking, it is very probable that costs will have changed. The extent of this occurrence is not possible to estimate at this stage.

If costs increase, further authorisation will be required, resulting in further delays in booking (and increased costs incurred by the Bank).

In order to improve efficiency and to keep costs as low as possible, a working variance is built into the process. If the total cost increases by 10% or less, Travel Desk are authorised to proceed with the booking. If the variance is greater than 10%, or greater than €250, then the booking request will be returned for further authorisation.

APPENDIX 2: Airport Lounge Access

Lounge Access:

The use of Airport Lounge's by staff members while travelling on official business should always be consistent with our principles of:

- Acting in the public interest and
- Operating efficiently and effectively

Guidelines:

The following guidelines have been developed to assist staff members in applying their judgement to incurring this discretionary additional spend and to managers in their approval of same.

1. It is recognised that the use of airport lounges is appropriate and justifiable in certain limited circumstances. However, their use must be considered as being the exception rather than as the default position. In all cases staff incurring the cost must give due consideration to the cost of the lounge access and to the business justification for same;
2. In general, the airport lounge at the departure home airport (generally Dublin) should not be used except in circumstances of unanticipated significant (> 2 hours) flight delays. Staff members should arrive in the airport with sufficient time allowed for check-in, security and gate access only;
3. Lounge access in other airports may be considered appropriate where there is a flight delay of over 2 hours or airport wait (after passing security or passport control) of more than 2 hours. Exceptions to this guideline should provide a business justification when claiming re-imbursement;
4. It is recognised that staff members may be travelling outside normal business hours (e.g. last flight from Frankfurt) and in such circumstances the airport wait guideline can be reduced to 1 hour. However, accessing the lounge for a period of less than 30 minutes should never be considered appropriate unless there is a very specific business justification (e.g. need to access free lounge Wi-Fi for upload/download that otherwise would cost more on 'roaming' charges);
5. Use of standard lounges is only permitted. The extra cost of premium lounge cost will be at the travellers own expense;
6. Lounge cards (e.g. priority pass) will not be provided as the cost for these cards is not justifiable. "Pay on entry" lounge access should be used. These lounge visits are subject to a fee varying from €20-€40. Travel Section has provided links on Plaza to the airport lounges in the most common destinations. Lounge visit expenses will be reimbursed via the business travel system. Explanation for the visit must be entered and the cost approved by local management.

APPENDIX 3: Interaction with the Travel Desk

This section provides policy guidance in relation to interacting with the travel services team, and using the Travel and expenses system.

If you have any questions or require additional guidance or support, please contact the Travel Desk.

First time users:

If you have recently joined the Bank and/ or are organising travel arrangements for the first time, please be advised that a travel profile should be requested through the JML or MyIT portals (dependant on whether you're a new hire or new traveller).

System:

- a) Upon receipt of your profile form the Travel Desk will grant you access to the Bank's Business Travel and Expenses System 'Expense@work'. The system operates a workflow approval process designed to meet your needs efficiently and effectively.
- b) You can help the Travel Desk to respond quickly to your requests by ensuring that your 'Expense@work' profile is up to date. To do this, simply log into the system and update it accordingly.

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 Appendix 1).
- 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 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. The Bank operates an outsourced arrangement with a third party travel operator and is contractually bound by it. The Travel Desk⁸ will centrally co-ordinate all travel reservations through the Bank's dedicated travel provider.

⁸ Some support staff or other staff may have direct access to the travel provider. ⁱ All travel and expenses should be approved by a more senior line manager. Travel and Expenses for GovCo members should be approved by other GovCo members.

Document Owner: Financial Control Division
Date of Next Review: June 2019
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