

Policy Name: Travel and reimbursement of expenses Policy and Procedure

Policy Title:	Travel and Reimbursement of expenses Policy and Procedure
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1. Introduction

1.1 Purpose of the Travel and Reimbursement of Expenses Policy

This document sets out Marino Institute of Education's (MIE) travel and reimbursement of expenses policy and procedures to be followed by staff when travelling on institute business, including financial, environmental and safety considerations.

The objective of this policy is to serve as a guide to all members of MIE to ensure:

- (a) the efficient conduct of institute business;
- (b) the circulars issued by the Department of Finance relating to travel, mileage, and subsistence rates;
- (c) Revenue requirements in relation to expenses paid to employees.

Only expenses which are "wholly, exclusively and necessarily" incurred in the performance of a staff member's duties may be reimbursed subject to the conditions outlined in this policy.

- (d) the effect of our travel decisions on the environment. This revised Travel and reimbursement of expenses policy represents a first step on the path to rapidly reducing MIE's transport emissions.
- (e) the international travel approval process and the notifications required to be made to the Institute's Insurer.
- (f) the Institute's travel insurance cover in place for employees and students engaged in approved international travel.

1.2 Scope of the Policy

- 1) The travel policy applies to all travel undertaken on Institute business regardless of the budget from which travel is funded (department budget, research grant, or other funds).
- 2) More restricted rules may apply to expenditure chargeable to research grants depending on the terms and conditions attaching to the research grant. In these situations, staff must ensure that all travel expenditure complies with the terms and conditions attaching to the research grant.

2. Guidelines for staff travelling on Institute business

- 2.1) It is essential that all members of staff travelling on Institute business are familiar with this policy and with the correct procedures for claiming reimbursement of travel expenses.
- 2.2) Travel expenses should always be kept to a minimum and should represent value for money for the Institute at all times. Each staff member is accountable for ensuring that only valid,

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- reasonable, and necessary expenses are incurred and that all unnecessary and extravagant expenditure is avoided.
- 2.3) All travel on Institute business must be approved in advance, please refer to section 3.2 for details of the **Authorisation schedule**.
 - 2.4) All claims for reimbursement of expenses other than mileage must be clearly presented and fully vouched. Mileage expenses can be claimed in accordance with Institute and Revenue policies on mileage, subject to prior approval. Please refer to [Appendix 3](#) for details.
 - 2.5) Claims for reimbursement of travel expenses should be supported by documentation confirming the purpose of travel on the expense report on Core (e.g. conference programmes, agendas for meetings, detailed itineraries, letters of invitation, etc).
 - 2.6) No personal travel expenditure or other personal costs should be claimed from the Institute.
 - 2.7) Where staff extend their trip for personal reasons, it must be ensured and demonstrated that all additional costs are borne personally by the staff member. In such cases, staff must clearly demonstrate that legitimate Institute business is the primary purpose of travel. Any extensions for personal reasons must be recorded in staff annual leave records.
 - 2.8) It is Institute policy to pay all claims for reimbursement of travel expenses directly to the bank accounts of staff members.
 - 2.9) While credit card statements provide proof of payment, the actual detailed invoice or purchase voucher related to the credit card purchase should always be uploaded to Core when completing the expense item.
 - 2.10) When claiming accommodation costs, the invoice and proof of payment for the accommodation costs rather than an online booking form, should always be uploaded to Core when completing the expense item.
 - 2.11) Expenses claimed via Core are to be used for the reimbursement of travel and subsistence expenses, hospitality expenses, and minor costs. Staff must not personally purchase large items of equipment (e.g. P.C.s) and other goods. For large purchases – please refer to MIE’s [Procurement policy for Goods and Services](#).

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3. Authorisation of Claims for Reimbursement of Expenses

3.1) The claim for reimbursement should be approved in accordance with the following authorisation schedule:

Claimant	Claim to be authorised by
President	CFO and VP Professional services
Vice-President	President/Vice-President
CFO	President/Vice-President
Dean	President/Vice-President
Head of department (Academic)	Dean/Vice-President
Head of department (Administration)	CFO and VP Professional services
Administration Staff	Head of department
Academic Staff	Head of department
Principal Investigator/ Research staff (claiming from a research grant)	Director of Research
School Placement	Reviewed by Placement Administrator/Director of school placement/ Dean of Policy and Practice

Please note: No staff member can authorise their own travel or expenses claims.

3.2) Staff authorising claims for reimbursement of travel expenses should be aware that, in authorising an expense claim, they are confirming that the expenses are valid, coded correctly, relate to institute business, appropriate supporting documentation is attached and are reasonable in cost. Where an approver is not satisfied that an expenses claim should be authorised, the expenses claim should be rejected and referred to the claimant for clarification or additional information.

4. Air Travel

4.1) The Institute will reimburse the cost of entry visas required for travel on Institute business. The cost of passports/passport renewal will not be reimbursed.

4.2) Staff should always be aware that flying is a uniquely high-impact activity for a consumer which increases their carbon footprint. Therefore, all alternative options should be considered before booking a flight. Should air travel still be deemed essential, then the following rules apply:

- a) All air travel should be on economy class flights.
- b) Prior approval should be in accordance with the **Authorisation schedule** at [3.2](#).
- c) Economy is our class of transport. In exceptional circumstances, business class travel can be permitted. Unless there are exceptional circumstances, requests to travel

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business class should not be submitted for consideration unless the criteria detailed in points (i) – (iii) below are met.

- (i) Flight time exceeds eight hours;
 - (ii) Meetings/Events/Classes are scheduled close to arrival time;
 - (iii) The additional costs of business class travel can be met from existing budgetary provision.
 - (iv) All Business Class Travel requires online President or CFO approval. Applications for approval of business class travel submitted must provide a clear justification for the use of business class travel in each case and detail the cost of an equivalent economy class flight.
 - (v) First class air travel will not be approved in any circumstances.
 - (vi) When claiming reimbursement for internet bookings, a copy of the electronic ticket and proof of payment must be uploaded to the expenses item in Core.
 - (vii) Every effort should always be made to procure the cheapest possible ticket.
- Travel should be planned as far in advance as possible to take advantage of discounted air tickets, sale fares, etc.

- 4.3) Before travelling abroad individuals should familiarise themselves with the current situation in the country / region of destination. Up to date travel advice is available from the [Department of Foreign Affairs](#) website.

5. Public Transport

- 5.1) Travel by public transport (rail, bus, taxi) will be reimbursed where supported by a valid receipt / travel ticket. Staff attending meetings in Dublin, Cork, Limerick, Galway, Belfast, and other locations within Ireland should, where possible, travel by bus/train with a view to keeping travel and mileage costs to a minimum.
- 5.2) Taxis should only be used when strictly required and the relevant expense item on Core should always detail the journey involved and the reason for use/event involved.

6. Car rental (Please note this does not apply to School Placement)

Car rental should only be undertaken when it represents the best value for money for the Institute in respect of the trip in question. The model selected should be the most economical bearing in mind the number of staff to be transported, and the rental period should always be kept to a minimum. Care should be taken to ensure adequate motor insurance is in place. MIE does not extend motor insurance to hired vehicles.

7. Personal Purchases

Personal purchases are not permitted through the Institute's purchasing system.

8. Other Outlays / General Purchases

It is not intended that expense claims be utilised for expenses other than travel, accommodation, or subsistence.

In general, any other purchases should be made through the normal MIE purchasing procedures.

While it is acknowledged that it may occasionally be more convenient for an individual to buy certain minor items personally and be reimbursed subsequently, it is strongly recommended that this approach be taken only occasionally, and for small purchases only.

Staff making direct purchases of more expensive items should bear in mind that reimbursement will be subject to approval and will be through the normal expense channel – no exceptions will be made.

9. Insurance Matters

Motor Insurance: It is the responsibility of each staff member to ensure that they have appropriate insurance cover if they intend using a personal vehicle for work-related travel. Normally, inclusion of a provision for 'occasional business use' may be obtained at little or no additional cost. Any additional cost may be reimbursed, upon provision of appropriate confirmation from the insurer.

It is important that if you plan to use your car for business travel, you will be required to 'Create Car' on the Core portal. If this is not done, you will be unable to submit a mileage expense claim on Core. Please see [Appendix 1](#) for guidance.

Travel Insurance: The Institute has a travel / personal accident policy in place for student and staff members, which provides cover for staff travelling overseas on Institute business. Details may be obtained from the Finance Office. It should be noted that any long-term trip and/or secondment must be declared to the Insurance company, any trip to the United States needs to be declared to the insurance company. If an employee goes to a country or an area where the Irish Government or the British Government Foreign and Commonwealth Office advises against 'all travel' there you will not be insured. At the date of this policy the following countries are not insured for travel under MIE's insurance policy, Afghanistan, Belarus, Chechnya, Iran, Iraq, Israel & Occupied Territories, Lebanon, North Korea, Russia, Somalia, Syria, Ukraine.

10. Mileage

- 10.1) Staff using their private car on Institute business may claim mileage at the appropriate civil service mileage rate. The current mileage rates for cars and bicycles are available in [Appendix 3](#), please check the Revenue website for up to date [Travel and subsistence rates](#).
- 10.2) Staff using their private car on Institute business must ensure that their private motor insurance policy covers business usage and are required to confirm that such insurance cover is in place when submitting a claim for mileage.
- 10.3) The following points should be noted in relation to mileage expenses:
- (a) Staff should only use their private car on Institute business where no suitable public transport is available and the demands of the role require flexibility to use their private car
 - (b) The mileage rate covers all expenses associated with the use of a staff member's private car on Institute business (e.g. fuel, motor tax, insurance, maintenance, etc.);
 - (c) External car parking charges and tolls will be reimbursed where supported by the necessary receipts;
 - (d) No reimbursement will be made for parking fines or clamping fees;
 - (e) Mileage cannot be claimed in respect of any portion of a journey which covers all or part of the claimant's usual route between home and normal place of work;
 - (f) Where a staff member travels to a location direct from home or returns home direct, the mileage payable will be calculated by reference to the distance from home or normal place of work, **whichever is the lesser**. Anything outside of this process has personal tax considerations.
 - (g) Authorisation from the Head of Department/budget holder should be obtained before incurring any travel expenses.
 - (h) All claims for mileage should be submitted on the 'Core Expenses module on the Core portal', please refer to **Appendix 2a** for details.

11. Subsistence

It is preferable that expenses should be claimed by reference to vouched costs but, where applicable, Department of Finance rates may be used as a basis to recover subsistence costs (accommodation and meals). A full listing of current subsistence rates is available on the Revenue.ie website. Please refer to [Appendix 4: Subsistence Rates](#) for details.

When claiming expenses based on subsistence rates, the following should be noted:

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- Subsistence should only be claimed up to the level of actual expenditure incurred. No element of profit/excess over the actual amount of expenses incurred should be claimed. All policies and policy related documents and forms are subject to amendment.
- Prior to travel, staff members should review whether subsistence rates are available for their intended location. Where no subsistence rate is listed by the Department of Finance for a particular location, the claim must be based on actual vouched costs. Claims should not be submitted based on subsistence rates for the nearest city or location for which a subsistence rate is available. In some cases, the subsistence rate available will be a combination of vouched accommodation costs plus a flat-rate meal allowance.
- It is important to note that subsistence rates are the maximum rates which can be claimed for a location and, if the actual costs incurred are lower than the maximum rate, the lower figure should be claimed.
- Care should be taken to ensure that no double claiming of subsistence takes place i.e. if hotel bills include the cost of breakfast or if conference fees include the cost of lunches/dinners, the rate of subsistence claimed should be reduced accordingly.
- Subsistence should not be claimed for flight times and should only be claimed from time of arrival in a destination to time of departure.
- The calculation basis for any subsistence claimed should be clearly detailed on the expense item in Core.
- Subsistence rates reduce after one month to 75% of the listed rates for months two and three, and to 50% for months four to six. Special arrangements are in place for staff undertaking long-term sabbaticals/research leave and these should be separately confirmed in advance with the Finance Office.
- In cases where a 24-hour subsistence rate is available and a claimant submits a claim based on vouched accommodation expenses plus a daily subsistence rate for meals, the claim should not exceed the 24-hour subsistence rate available for the location. The 24-hour rate should be taken as the maximum amount which can be claimed on a per diem basis subject to the exception below ***(Please note this does not apply to School Placement)***.
- It is recognised that, on occasion (e.g. where there may be a requirement to stay in a particular hotel for business reasons), the 24-hour rate available may not be sufficient to cover the actual hotel and meal costs and, in such cases, staff may be permitted to claim a higher amount, subject to prior written approval from their Head of Department confirming that the cost represented the best possible value for money. ***School Placement Tutors must obtain prior authorisation from the Director of School Placement.***

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12. Time limits on claims

All claims for reimbursement of travel expenses should be submitted as soon as possible following completion of travel and must be claimed within one month from the end of the month in which the expense is incurred.

For research grants, the claim must also be submitted within one month. Where the research project has an end date prior to the one-month limit, the claims should be submitted before the end date of the project. If in doubt, please contact the Research Office or the Finance Office for advice.

Claims submitted after this deadline may not be paid and are subject to the discretion of the CFO.

12.1) Frequency and Timing of Claims

Travel and other expenses may be claimed only once per pay period. i.e. once a month for salaried staff. Expenses are paid on the third Monday of each month and directly to the employee's bank account. An email issues to all staff monthly with the pay period 'deadline for submissions' details.

Example email below

Dear Colleagues,

I hope you are keeping well. Apologies for delay in sending this I was on annual leave.

Please see below deadlines and procedures for expenses for August 2025. If you are having issues logging into Core please email HEPSS Helpdesk hepps_helpdesk@esbs.gov.ie for assistance. Unfortunately I cannot assist with login issues.

Friday 8th August 5pm – Final date to upload expenses onto CORE

Monday 11th August 11am – Final date for Manager to Approve Expenses in CORE

Monday 18th August – Pay date for expenses

See videos below to assist with updating car and entering expense claim.

[Adding and Updating your Car](#) – only the insurance expiry date is required to be up to date. No mandatory need for insurance provider details.

****** If you are claiming mileage please make sure your car insurance is up to date as it will not allow you claim otherwise ******

[Entering an Expense Claim](#)

- **PLEASE ENSURE CORRECT CODING IS USED OR EXPENSE WILL BE REJECTED** – if you are unsure of a code please email finance@mie.ie
- CPD code - 5015/206 – please code teaching council registration or any conference attended under CPD to this code
- CPD code – 5015/225 – IFP STAFF ONLY
- **PLEASE MAKE SURE RECEIPTS ARE UPLOADED AND MATCH AMOUNTS EXPENSED.** If the amounts don't match please send me a short email explaining to avoid expense being rejected.
- **PLEASE GIVE AS MUCH INFORMATION IN DESCRIPTION** - for example if the expense relates to a conference attended please state the conference name and date of conference. If school placement mileage please state school being attended. Approvers need as much information as possible in order to approve the claim.

If you have any queries please do not hesitate to contact me.

Any claims received late will not be processed and paid until the following pay period. Please ensure you allow sufficient time for Head of Department approval as this may delay the payment.

13. Responsibility

This document will be reviewed at three yearly intervals. It may be reviewed more frequently in the event of legislative or other relevant developments.

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14. Related Documents

[MIE Procurement of Goods and Services](#)

[MIE Use of Corporate Credit Cards](#)

15. Appendices

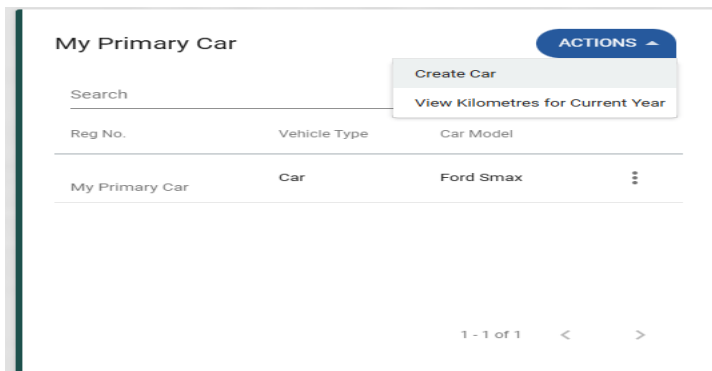
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Appendix 1: 'Creating a Car' on Core

Step 1: 'Create Car' on Core

Click on the 'Expenses' tab available on your Core account. Under the section 'My Primary Car,' select 'Actions' and 'Create Car.'

Ref 1



Step 2: Enter the 'Vehicle details'

Enter the Car Reg No*, Vehicle Model*, Date First Registered*, Vehicle Type*, Engine CC*, Approver*

Ref 2

Vehicle Details

Reg No*
212DXXXXX

Vehicle Model*
FORD SMAX

Date First Registered*
01-Apr-2016

Vehicle Type*
Car

Engine CC*
1997

As found in the vehicle logbook

Approver*
Deirdre Mulholland

Company Vehicle

Step 2: Enter the 'Insurance' details

Enter the Expiry*

Ref 3

Insurance

Expiry*
01-Jan-2026

Provider

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Step 3: 'Tick the box' to confirm that the details entered are concerning the vehicle are correct

Ref 4

Click [here](#) to read and review the terms and conditions for vehicles.

I confirm that the details entered concerning the above vehicle are correct

Ref 5

Step 4: Click on 'Save'



The following message will appear in the portal confirming the vehicle has been successfully updated and sent for approval.

Ref 6

This vehicle has been successfully updated and sent for approval

Appendix 2: Entering Expense items on Core

- All expense claims must be submitted online through the Core Expense module on Core Portal. The expense claim should be fully completed; incomplete claims will not be processed and will be rejected by the relevant approver and returned to the claimant. You should refer to the timelines set out by your Head of Department in relation to submitting claims for your department (i.e. school placement blocks)
- All claims should have sufficient details to support the reviewer when approving the claim and should be accompanied by the relevant receipts and back-up. Please note claims will be rejected by the approver if sufficient back up has not been provided.
- For mileage claims, the to and from address should contain the EIRCODE, (MIE EIRCODE D09R232) along with the first line of the address. If the EIRCODE is for your home, then it should specify home.
- All school and field placement claims must be sent to the relevant administrator in the Education Office for initial review prior to sign off by the approver.

A. An example of how to enter a Mileage claim on Core for approval

Step 1: Entering an expense on Core

Click on the ‘Expenses’ tab available on your Core account, actions and new expense report. The claimant can create a claim with one line and with multiple lines. Ensure the correct cost centre codes are used.

Ref 1

The screenshot shows the 'Employee Dashboard' with a search bar and a sidebar menu. The main content area displays 'My Expense Reports' for a report titled 'School Placement Mileage'. A table lists the items and their amounts:

Status	Submitted
Mileage	6.74
Subsistence	.00
Other	.00
Total	6.74

To the right of the table is a donut chart showing the status distribution of the expense report. A legend indicates: Submitted (blue), Paid (red), and Rejected (green). The chart shows a large red section (Paid), a smaller green section (Rejected), and a very small blue section (Submitted).

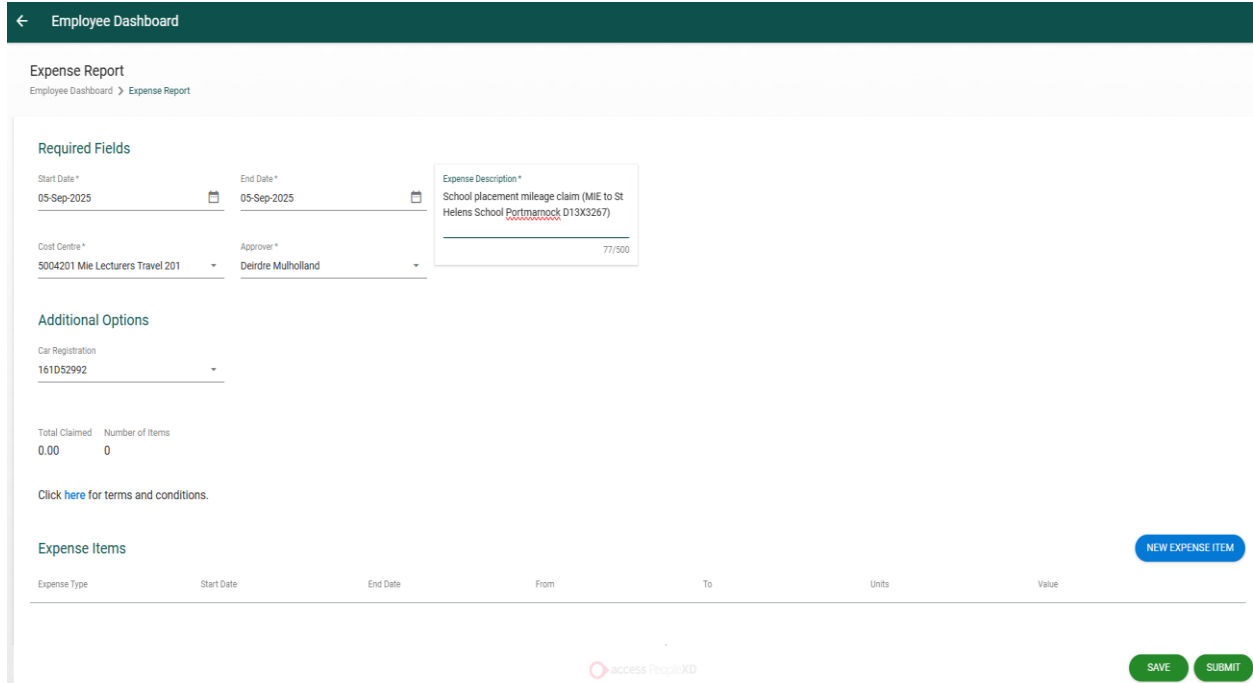
An 'ACTIONS' menu is visible on the right, containing options: 'New Expense Report', 'Manage This Expense', and 'Manage All Reports'.

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Step 2: Enter the required fields denoted with an Asterix*:

Start date*, End date*, Expense Description*, Cost Centre*, Approver*

Ref 2



Employee Dashboard

Expense Report
Employee Dashboard > Expense Report

Required Fields

Start Date* 05-Sep-2025 End Date* 05-Sep-2025 Expense Description* School placement mileage claim (MIE to St Helens School Portlaoine D13X3267) 77/500

Cost Centre* 5004201 MIE Lecturers Travel 201 Approver* Deirdre Mulholland

Additional Options

Car Registration 161D52992

Total Claimed 0.00 Number of Items 0

Click [here](#) for terms and conditions.

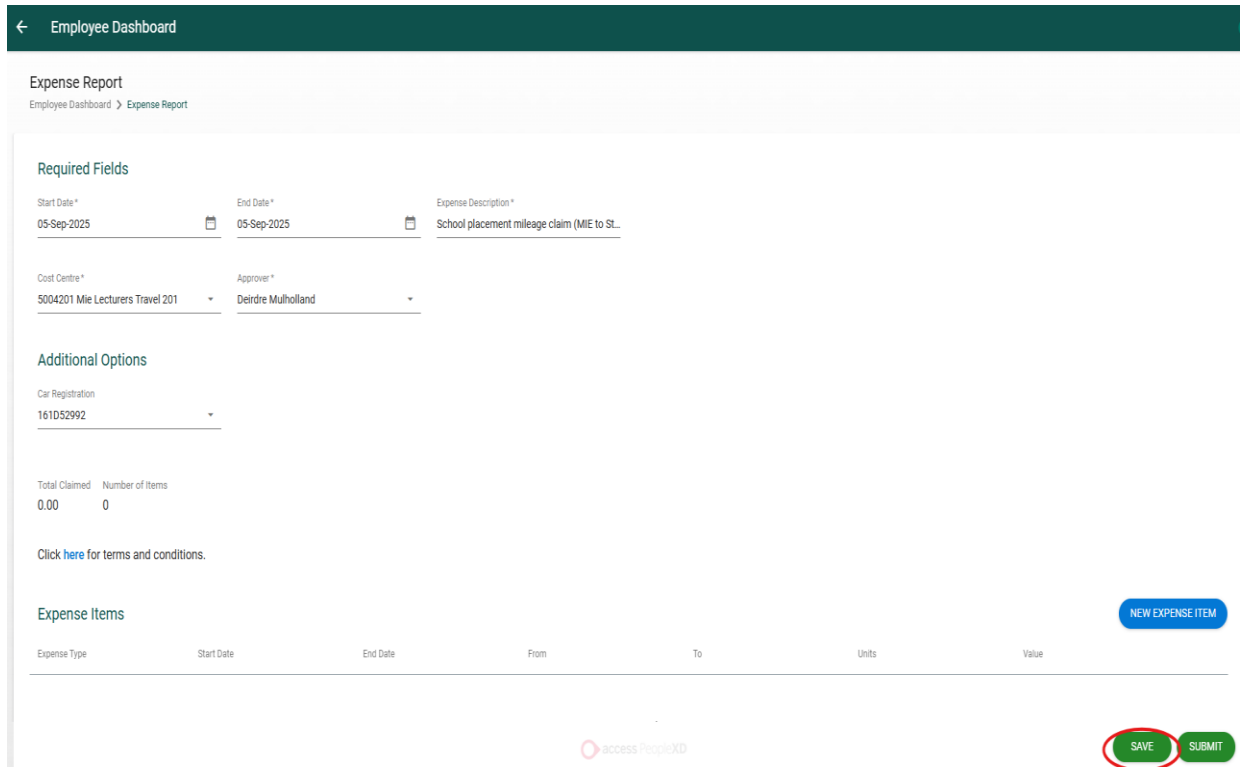
Expense Items NEW EXPENSE ITEM

Expense Type	Start Date	End Date	From	To	Units	Value

access PeopleXID SAVE SUBMIT

Step 2: Click 'Save'

Ref 3



Employee Dashboard

Expense Report
Employee Dashboard > Expense Report

Required Fields

Start Date* 05-Sep-2025 End Date* 05-Sep-2025 Expense Description* School placement mileage claim (MIE to St...

Cost Centre* 5004201 MIE Lecturers Travel 201 Approver* Deirdre Mulholland

Additional Options

Car Registration 161D52992

Total Claimed 0.00 Number of Items 0

Click [here](#) for terms and conditions.

Expense Items NEW EXPENSE ITEM

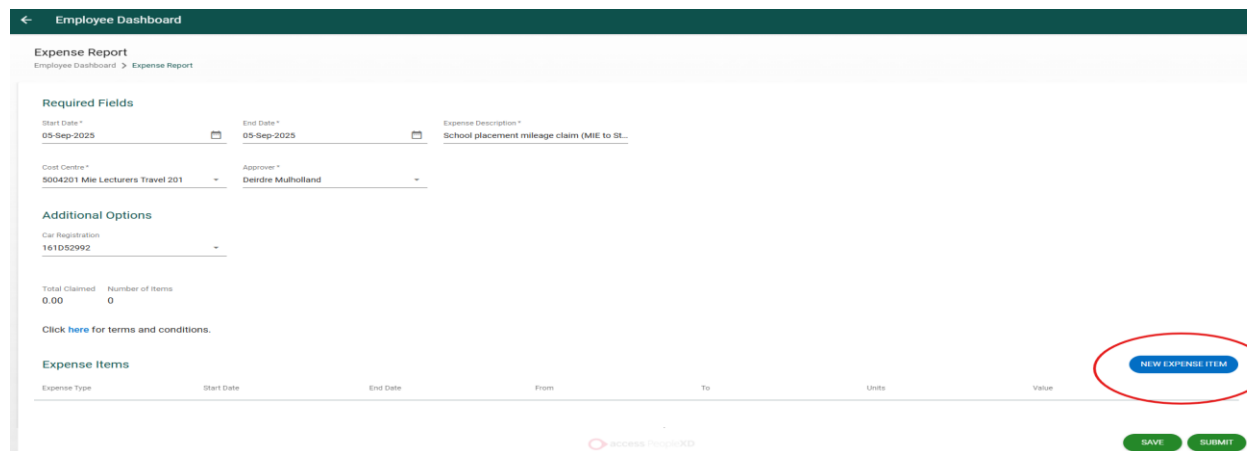
Expense Type	Start Date	End Date	From	To	Units	Value

access PeopleXID SAVE SUBMIT

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Step 3: Next select 'New expense Item'

Ref 4

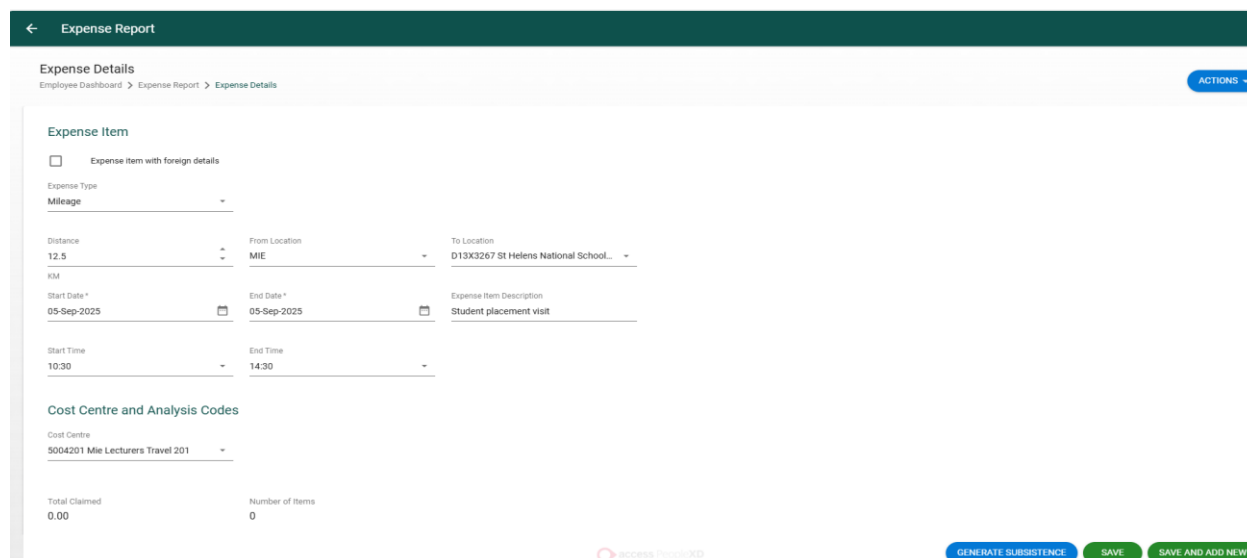


The screenshot shows the 'Expense Report' form. At the top, there's a navigation bar with 'Employee Dashboard' and 'Expense Report'. Below that, the form is divided into sections: 'Required Fields' with input fields for Start Date (05-Sep-2025), End Date (05-Sep-2025), and Expense Description (School placement mileage claim (MIE) to St...); 'Additional Options' with a dropdown for Cost Centre (5004201 MIE Lecturers Travel 201) and a dropdown for Approver (Deirdre Mulholland); and 'Car Registration' with a dropdown (161D52992). There are also summary statistics for Total Claimed (0.00) and Number of Items (0). At the bottom right, a blue button labeled 'NEW EXPENSE ITEM' is circled in red. Other buttons for 'SAVE' and 'SUBMIT' are visible at the bottom right.

Step 4: Enter as much information as possible relating to the claim, please refer to screen print below:

- 1) Select 'expense type' from the list
- 2) Enter the distance in kilometres – refer to Ref 6 below (use google maps to calculate shortest distance) e.g. 12.5km, round to nearest decimal
- 3) Enter 'from' Location and 'to' Location
- 4) Enter 'Start date'* and 'End date'*,
- 5) Enter Expense Description* - this is the reason for the trip
- 6) Enter 'Start time' and 'End time'
- 7) Enter the 'Cost Centre' e.g. student placement is 5004201

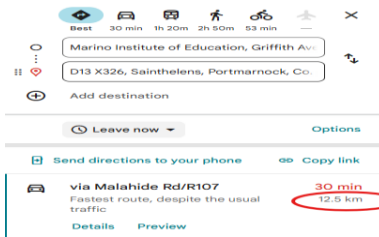
Ref 5



The screenshot shows the 'Expense Details' form. It includes a checkbox for 'Expense item with foreign details'. The 'Expense Type' is set to 'Mileage'. The 'Distance' is 12.5 KM. The 'From Location' is 'MIE' and the 'To Location' is 'D13X3267 St Helens National School...'. The 'Start Date' is 05-Sep-2025 and the 'End Date' is 05-Sep-2025. The 'Expense Item Description' is 'Student placement visit'. The 'Start Time' is 10:30 and the 'End Time' is 14:30. The 'Cost Centre and Analysis Codes' section shows the 'Cost Centre' as '5004201 MIE Lecturers Travel 201'. Summary statistics show Total Claimed (0.00) and Number of Items (0). At the bottom right, there are buttons for 'GENERATE SUBSISTENCE', 'SAVE', and 'SAVE AND ADD NEW'.

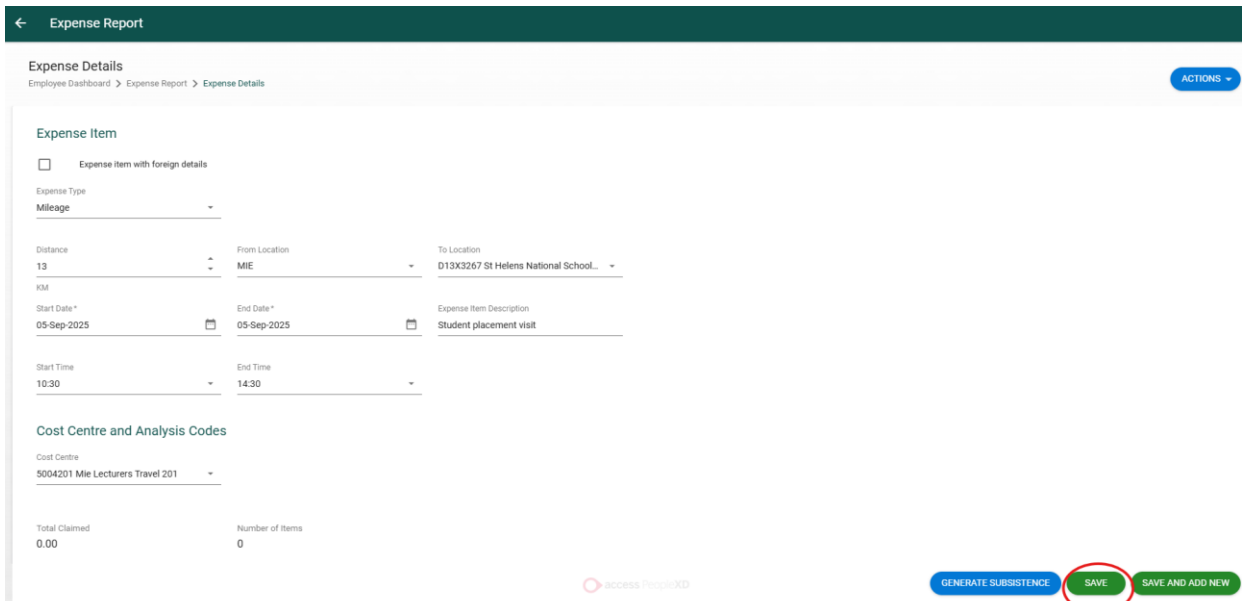
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Ref 6



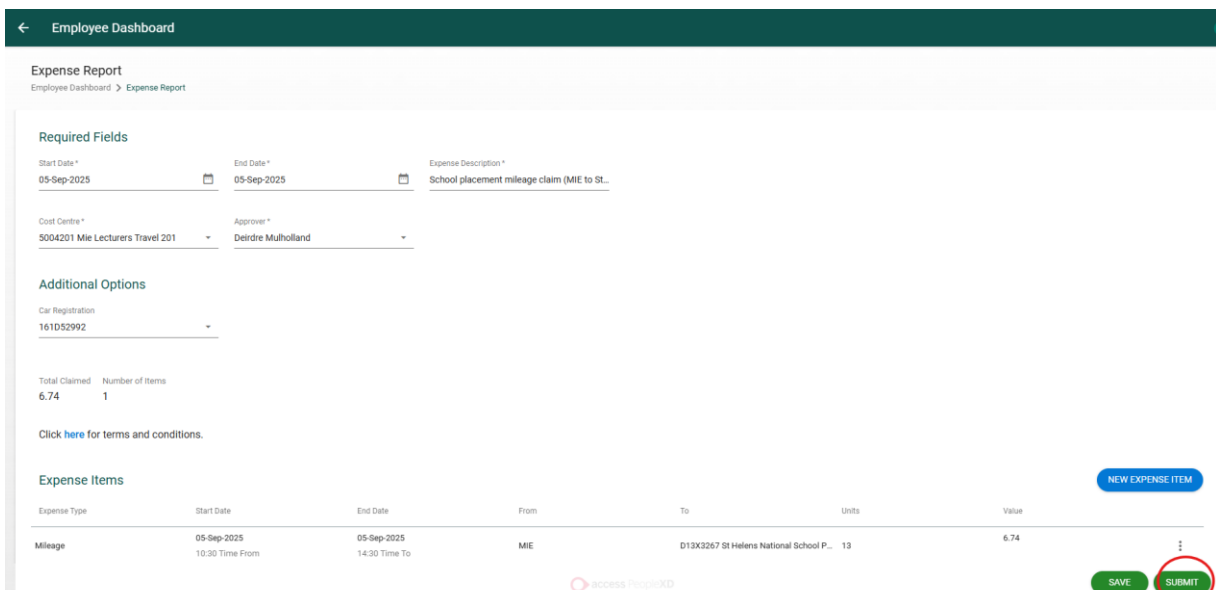
Step 5: Click 'Save'

Ref 7



Step 6: Submit Expense for Approval

Ref 8



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Step 7: Accept Declaration

Once you click on 'submit' in step 6, the following message will appear. You will need to select 'yes' to submit the claim.

Ref 9

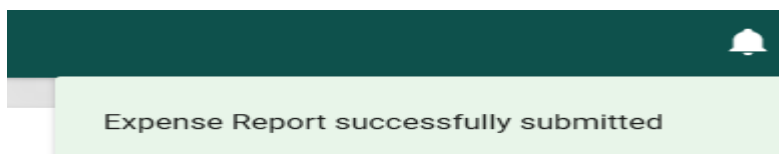
Accept Declaration

I confirm that all items claimed relate to required business travel and that I possess valid car insurance for any kilometers claimed.

NO YES

The following message will appear in the portal confirming the expense report has successfully submitted.

Ref 10



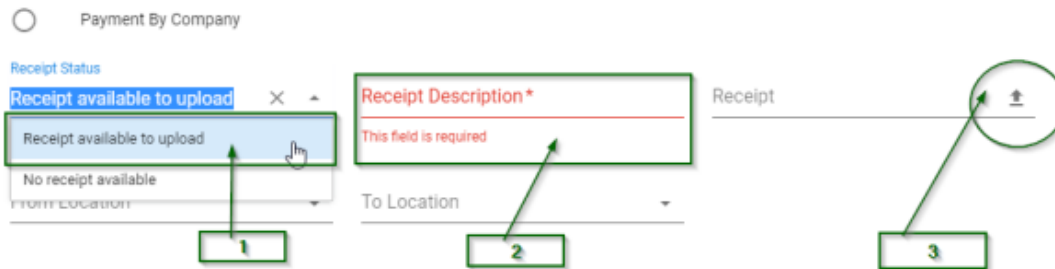
For further information on Mileage rates, please refer to [Appendix 3](#).

B. An example of how to enter non-mileage expenses requiring a receipt on Core

All expenses relating to items other than mileage, must have supporting documentation for example receipts/invoices/payment confirmation uploaded with the submitted claim.

Step 1: Go to the expense items window

Ref 1



To attach a document, select “Receipt available to upload” (tab 1), enter receipt description (tab 2), and click on the “upload” icon (tab 3) to browse for the document stored on your drive, enter the value and expense Item Description, and then click ‘save’.

The attachment formats acceptable by the Core Receipts systems are jpg, pdf, word, xls.

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Appendix 3: Mileage Rates

The mileage rates which may be claimed are those outlined by the Department of Finance and are detailed below.

Vehicles: The mileage rate to be applied will depend on the engine capacity, please refer to table below.

Cars (rate per kilometre)

Motor travel rates (from 1 September 2022)

Distance band	Engine capacity up to 1200cc	Engine capacity 1201cc - 1500cc	Engine capacity 1501cc and over
Up to 1,500 km (Band 1)	41.80 cent	43.40 cent	51.82 cent
1,501 - 5,500 km (Band 2)	72.64 cent	79.18 cent	90.63 cent
5,501 - 25,000 km (Band 3)	31.78 cent	31.79 cent	39.22 cent
25,001 km and over (Band 4)	20.56 cent	23.85 cent	25.87 cent

Electric Vehicles: The engine capacity rate of 1201cc-1500cc will apply.

Motorcycles (rate per kilometre)

Motorcycle rates (from 5 March 2009)

Distance	Engine capacity up to 150cc	Engine capacity 151cc - 250 cc	Engine capacity 251 cc - 600 cc	Engine capacity 601cc and over
Up to 6,437 km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438 km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Bicycles

Bicycle rates (from 1 February 2007)

Rate per km	8 cent
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Appendix 4: Subsistence Rates

Civil service subsistence rates

Rates for assignments within the State

Overnight allowance

Domestic overnight subsistence rates (from 29 January 2025)

Rate category	Rate
Normal rate	€205.53
Reduced rate	€184.98
Detention rate	€102.76

Overnight allowance covers an overnight assignment of up to 24 hours plus any period up to five hours. This must be at least 100km from the employee's home and their normal place of work.

The rate category depends on the period of an assignment:

- normal rate is for up to 14 nights
- reduced rate covers the next 14 nights
- detention rate covers each of the next 28 nights
- For assignments over 56 nights, you must make an application to Revenue to confirm subsistence is still available.
- The period of subsistence at any one location is limited to six months.

Vouched Accommodation Rate (VA) Dublin Only

Vouched Accommodation (VA)	Accommodation	Meals
VA Rate	Vouched cost of accommodation up to €205.53	Plus €46.17

Day allowances

Domestic day subsistence rates (from 29 January 2025)

Period of assignment	Rate
Ten hours or more	€46.17
Between five and ten hours	€19.25

The assignment must be outside eight kilometres of the employee's home and normal place of work.

In the case of an absence of over 29 hours, you can claim a day and overnight allowance.

Rates for assignments outside the State

Short term assignment

Subsistence rates for short term assignments

Period of assignment abroad	% of normal overnight rate
First month	100%
Second and third month	75%
Fourth, fifth and sixth month	50%

These rates can be used for a single temporary assignment of up to six months where your employee is working abroad.

Long term assignment

A long-term assignment will be more than six months.

For the first month of the assignment, you can allow subsistence for the overnight rate. This is to facilitate the employee to find self-catering accommodation.

For the remainder of the assignment, you can allow subsistence costs and a portion of the ten-hour day rate. The subsistence cost can cover the cost of reasonable accommodation. You can allow 50% of the day rate (ten-hour) for the location.

Please always ensure you are using the most up to date rates, please refer to Revenue website for details Subsistence rates.