

Policy Name: Reimbursement of Expenses

Policy Title:	Reimbursement of Expenses
Description:	Policy for claiming expenses which applies to all staff who are paid via MIE's payroll.
Author (Position):	Chief Financial Officer (Updated by Financial Controller)
Version:	4
Approved By:	MIE Governing Body (Updated September 2022)
Policy Approval Date:	January 2019
Review Date:	January 2024
Date of Next Policy Review:	April 2026 (or as necessary)

Reimbursement of Expenses

1. General

This procedure applies to all staff who are paid via Marino Institute of Education's (MIE) payroll.

- 1.1 All expense claims must be submitted online through the Core Expense module on Core Portal. The online claim should be fully completed e.g. department and expenditure codes. Incomplete claims will not be processed and will be rejected and returned to the claimant.
- 1.2 The claim must be digitally approved by the Head of Department/Dean or, in their absence, by the President or Chief Financial Officer (CFO). The person approving the claim is also certifying that the claim has been correctly prepared in accordance with this procedure.

2. Rates Claimable – Meals and Accommodation

- 2.1 A maximum amount of €19.25 is claimable for lunch when travel for between 5 and 10 hours. Receipts must be furnished to support the amount claimed.
- 2.2 A maximum amount of €205.53 is claimable for an overnight stay for those staff members working for a full day, or after 6.00pm more than 100km from MIE and their home. A maximum amount of €46.17 is claimable for an evening meal if traveling for more than 10 hours. Receipts must be furnished to support this. Claims for accommodation and meals expenses which are not accompanied by receipts will not be paid.
- 2.3 Expenses for meals should only be claimed when a staff member is out of pocket due to expenses incurred for meals consumed because of being away from home i.e. if you need to stop to eat between visits and have to pay for lunch.
- 2.4 The above rates also apply for international travel. In all cases, the cost of flights, etc. should be the lowest available. Prior authorisation should be obtained for international travel.
- 2.5 In exceptional circumstances, where there is no available overnight accommodation within the above rate, staff may be permitted to claim a higher amount, subject to prior approval of their Head of Department. The expense claim must record the efforts made to find suitable accommodation.

3. Rates Claimable – Mileage

The motor mileage allowance is at the rate set out on the online expenses claim form and is reviewed from time to time in line with civil service rates. The rate varies depending on engine size and cumulative business mileage in a tax year (beginning 1st January).

The Revenue Commissioners regard MIE as the 'normal place of work' for all MIE staff. In

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accordance with Revenue requirements, mileage can be claimed only for the shorter of the distance to the job from MIE or from the original starting point of the journey (e.g. the individual's home address). It follows that travel expenses are not payable for travel to/from MIE (except as specified in 4 below).

Mileage claims made in respect of journeys carried out in electric vehicles should use the rates applicable to engine capacity 1201cc-1500cc. Hybrid vehicles will continue to be recouped at the equivalent Internal Combustion Engine (ICE) rates and should not be claimed in the EV category.

For travel by motorcycle or bicycle, rates will be in accordance with Revenue Leaflet IT51 (bicycles: 8c per km, at May 2017).

If more than one staff member is travelling to the same location, then arrangements should be made for those staff members to travel together. No unnecessary dual payments will be made for the same journey.

Authorisation from the Head of Department/budget holder should be obtained before incurring any travel expenses.

4. Student Placement & SCG/OCG Adjunct Supervisors

- 4.1 Because adjunct Supervisors are engaged to perform the vast majority of their duties at schools/organisations around the country (and may not be based in Dublin), MIE will pay travel expenses from home to/from MIE when those staff are required to attend MIE for training/briefing sessions or other meetings. In accordance with the Revenue Commissioners' requirements, travel and subsistence paid in respect of attendance at MIE is taxable. As such, they should be claimed through CORE in the normal way an adjust will be made for the tax payment on the next payslip.
- 4.2 Similarly, where adjuncts claim travel expenses from home to placement school/organisation, and this is more than the distance from MIE to the school/organisation, the payment will be subject to taxation. Visits will be scheduled so as to avoid this situation occurring, whenever possible.

5. Frequency and Timing of Claims

Expenses are paid on the third Thursday of each month directly to their bank account. The deadline for submission of claims is 11am on the Friday before payday, to ensure that the expense claim can be processed as part of the expense run. The deadline may be changed at certain times of year – staff will be notified by email each month of the deadline which applies.

Travel and other expenses may be claimed only once per pay period i.e. once a month for salaried staff.

Any claims received late will not be paid until the following pay period.

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Completed claims, duly approved, should be submitted within one month from the end of the month in which the expense is incurred. Claims submitted after this deadline may not be paid, at the discretion of the CFO.

8. Other Outlays / General Purchases

It is not intended that the expense claim form 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.

Travel Insurance: The Institute has a travel / personal accident policy in place for staff and GB members which provides cover for staff travelling overseas on Institute business. Details may be obtained from the Finance Office.

10. Responsibility

The CFO is responsible for the maintenance of this document. This document will be reviewed at three yearly intervals. It may be reviewed between such intervals in the event of legislative or other relevant developments.

11. Related Documents