

Diocese of Elphin – HR Policy Handbook

Document Name: Expense Policy
Document No: 4.1.4 (original)
Effective Date: 15th February 2019
Written By: Frank Mitchell, HR Advisor
Approved By: +Kevin Doran, Bishop of Elphin



Operating under the patronage of Our Lady of the Immaculate Conception, the Diocese of Elphin aims to provide staff members with a safe, caring and supportive Christian environment in which to carry out their work. Work objectives are to be advanced with due regard to the needs and dignity of each staff member and with due regard for the individuals and communities the diocese serves.

This document outlines the Diocesan policy on Expenses. It is applicable to parishes, offices, agencies and any entity operating under the governance of the Diocese of Elphin (hereafter referred to as "the employer"). Line Managers (Bishop, Priests, Deacons, Religious, Lay Personnel who supervise staff members) are responsible for communicating this policy and having it signed off by their staff member(s).

Introduction

The purpose of this policy is to provide guidelines and procedures in relation to reimbursing expenses incurred by staff members while carrying out business activities on behalf of "the employer", and ensuring expenditure and claims are in accordance with Revenue Commissioner rules and good accounting practice.

This policy applies to all staff members working under a contract of employment who have been authorised to incur specific business expenses in fulfilling their duties.

"The employer" will reimburse all reasonable expenditure incurred legitimately on behalf of "the employer". In accordance with Revenue rules, staff members' expenses qualify for tax-free reimbursement only where they are incurred wholly, exclusively, and necessarily in performing the duties of their employment.

All allowance and travel rates outlined in this policy are subject to change in accordance with "the employer's" requirements and Revenue guidance. Where Revenue rules require an expense to be treated as taxable, the expense amount will be processed as notional pay through payroll and will be subject to PAYE and PRSI.

This policy forms part of your terms and conditions of employment and staff members must comply fully with all of its provisions. A failure to adhere to this policy or an attempt to submit a fraudulent claim may result in disciplinary action up to and including dismissal.

Expenses liable for reimbursement

Staff may claim business approved expenses in the following categories:

- business travel;
- meals and accommodation relating to business travel;
- other expenses incurred legitimately in the course of business which have been authorised by the relevant line manager.

The following expenditure will not be liable for reimbursement by "the employer":

- expenditure without a receipt;
- personal expenditure of any kind;
- unauthorised expenditure;
- capital goods and equipment such as computer hardware and software which are supplied as required by "the employer".

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Travel

Staff members will be reimbursed for travel expenses incurred while undertaking business. This travel should be by the mode which is the most efficient, taking into consideration both time and cost effectiveness. Maximum use should be made of public transport, in order to minimise costs, maximise safety and reduce the environmental impact of travel. For long journeys, trains should be used where possible and original train tickets should be retained and attached to the expenses claim form. Taxis should only be used for short journeys and where alternatives such as buses are not a viable option.

Normal daily travel costs incurred while travelling to and from the normal place of work are not covered by this policy. In the case of e-workers, travel between home and business is regarded as travel to the normal place of work and cannot be claimed.

In accordance with Revenue rules, a staff member travelling directly from his/her normal place of work to a client site or other legitimate destination on business may claim the actual cost of this travel. Travel expenses can be claimed through vouched travel receipts, or travel rates where the staff member uses his or her own car. When travelling directly from home to the destination at "the employer's" request, a staff member will be reimbursed the amount of expense incurred, which is the lesser of:

- the cost incurred while travelling between home and temporary place of work;
- the cost incurred while travelling between the normal place of work and the temporary place of work.

Staff members are expected to arrange business travel in a cost effective manner, for example, scheduling meetings to minimise expenditure where trips can be combined, and making reservations as far in advance as possible to take advantage of possible savings.

All international travel must be approved in advance by the staff member's authorised approver. Except in very exceptional circumstances, air travel should be at economy class.

Mileage

Where staff members use their private cars for business purposes, reimbursement in respect of allow-able motoring expenses will be made by way of flat-rate kilometric allowances. It is imperative that staff members inform their insurers that they are using their vehicle for business purposes and ensure the appropriate insurance cover is in place. Please provide a copy of your current driving licence with your first mileage expense form and please provide a copy of your insurance certificate to your line manager on its renewal each year.

The current applicable travel rates, effective 1st January 2019. "The employer" reserves the right to change these travel rates in line with business needs or in line with any changes to the approved tax-free rates by the Revenue Commissioners.

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Band	Distance	Engine capacity up to 1200cc	Engine capacity 1201cc - 1500cc	Engine capacity 1501cc and over
1	0 - 1,500 km	37.95 cent	39.86 cent	44.79 cent
2	1,501 – 5,500 km	51.00 cent	56.00 cent	61.00 cent
3	5,501 - 25,000 km	27.55 cent	29.03 cent	32.21 cent
4	2501 and over	21.36 cent	22.23 cent	25.85 cent

Car parking and toll charges

Reasonable parking and toll charges on business trips away from your normal location will be reimbursed. This includes actual parking costs at hotels where they are charged separately. Relevant receipts must be supplied. E-workers are not entitled to claim parking costs for trips into the office.

Toll charges will be reimbursed where it is shown that the tolled road is the most efficient route for the journey, and evidence of payment of the toll is produced.

Clamping charges, parking and other fines and cannot be reclaimed, such expenses are the personal responsibility of each individual.

Meals and accommodation related to business travel

Where a staff member is required to perform his or her duties while temporarily away from their normal place of work, allowable subsistence may be reimbursed. Reimbursement will occur on the basis of actual expenses vouched with receipts where the staff member has borne the cost of the relevant subsistence expense. Where the expense includes overnight accommodation, the staff member will be reimbursed the cost of reasonable accommodation. Reasonable accommodation expense refers to a standard room in a hotel approved by your line manager before travelling. Subsistence allowances are not payable where accommodation and / or board is covered as part of a conference fee or travel package.

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Occasional expenses

A limited amount of business entertainment may be approved on an occasional basis, and the expenses related to any such situation must be approved in advance, and kept within strict limits. Claims for reimbursement of the expense of entertaining clients must identify the nature of the expense, the location involved, the name of the client/business contact as well as the representative from "the employer".

Where a staff member is asked to work late past 10pm on an occasional basis, the staff member should seek approval to call a taxi to take him or her home. In such circumstances, the reimbursement of the taxi fare will not be subject to tax.

Procedure for reclaiming expenses

Claims should be made on a monthly basis. At most a claim should be made no later than one month after the date on which the expense was incurred. Allowing expenses to accrue for longer periods of time cannot be accommodated. Expense claims will be paid by electronic funds transfer into a staff member's bank account.

All claims must be made on "the employer's" approved claim form (appendix 1). Although receipts do not have to be submitted with each claim, it is advised to keep a copy of these receipts in the event of a review by line manager or an audit by Revenue.

The following details must be included on the claim form:

- the date of the journey, expense was incurred;
- the reason for the journey – including the name and address of the location/client and other relevant details;
- the exact starting point of the journey, the exact destination, the mode of transport and the distance (km) involved;
- the time of the journey;
- the reason for incurring the expense;
- detailed description of the nature of the expense (the description should be detailed to facilitate both approval and response to Revenue queries at a later date);
- staff member signature and home address.

Staff members are required to sign the claim in advance of submitting it to their line manager for approval.

Once approved, the claim should be forwarded to the Finance department for processing. Claims are processed on a weekly/monthly basis, subject to any queries being satisfactorily resolved. Expense claims that are not accompanied by valid receipts, are not signed by your manager/director, or do not appear to comply with this policy or Revenue guidelines cannot be paid.

Exceptional expenditure requires prior authorisation in advance of the expenditure being incurred, otherwise the staff member may have to bear personally the costs incurred. If in doubt, the individual concerned should check with the appropriate expense approver first.

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Responsibilities of the approver

The approver has a responsibility to review the claim form to ensure that:

- the claim is for reimbursement of expenses actually incurred on behalf of "the employer" and the expenses are appropriate;
- the journey/expense was necessary for business purposes;
- the form is fully completed and accompanied by valid receipts;
- the claim is in line with this policy;
- any claim for expenses which are liable to PAYE and PRSI are identified.

Damage or loss of baggage during flight should be reported immediately at the arrival airport and a claim made against the carrier responsible. "The employer's" insurance policy will not cover this loss.

For further information please contact:

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