



Comhlacht Cultúir na Gaillimhe
Galway Culture Company

Expense Policy and Procedures

A. Purpose

The purpose of this paper is to recommend an overall methodology for the recoupment of expenses which relate wholly to official business of the company.

B. Context and Considerations

While Galway Cultural Development and Activity Company is a company limited by guarantee, and not, strictly speaking, a public body, given the level of public funding underpinning the company's operations and to provide assurance of fiscal probity, it is recommended that the prevailing public sector mileage rates for travel should apply.

C. General Principles

It is recommended that the company's policy is to reimburse Board members for reasonable expenses necessarily incurred in connection with the organisation. Board members should be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses. Any discount obtained in the course of incurring an expense must be included in any subsequent claim. Appropriate adjustments should be where hotel accommodation and/or other travel costs are booked and paid directly through the Finance Dept.

D. Travel Expenses

The Company will pay the reasonable costs of necessary travel on behalf of the Company for official business. Travel to meetings and events must be by the most cost effective mode of transport. Public transport must be the default option unless this is not practicable to do so.

By Car

Where it is cost effective to make a business journey by car, a mileage allowance may be claimed as follows:

Motor Travel Rates per kilometer

Distance Bands		Engine Capacity upto1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Band 1	0-1,500 km	37.95 cent	39.86 cent	44.79 cent
Band 2	1501km - 5500km	70.00 cent	73.21cent	83.53 cent
Band 3	5500km - 25000km	27.55 cent	29.03 cent	32.21 cent
Band 4	25001km and over	21.36 cent	22.23 cent	25.85 cent

These rates are effective as of 1 April 2017.

By Taxi

Taxis should only be used where necessary. If a taxi is used, a receipt should be obtained for the fare and submitted with the expenses claim.

By Train

Travel should normally be by standard class. They can be booked through our office or directly with the train operator. If the latter option is used, a copy of the ticket must be attached to the expenses claim.

By Air

All flights where required will be booked for you by the Finance Dept - no bookings should be made independently.

All air travel will be by economy class. As far as possible, all flights requirements should be booked well in advance to ensure best value possible.

Hotel Accommodation

All accommodation where required will be booked for you by the Finance team - no bookings should be made independently. As far as possible, all accommodation requirements should be booked well in advance to ensure best value possible.

Daily Expenses while away on overnight travel

Overnight travel per this policy is defined as a period of 24 hours from the time of departure; in excess of 100km away from your home and which is necessary in the performance of your position as a member of the board.

Where you are required to be away on overnight travel, all legitimate vouched business expenses that are in line with this policy, will be refunded by the company. Please note that there will be a maximum daily allowance that can be claimed for the following items limited to three meal rates on one day or within a 24-hour period:

- Breakfast rate - €10
- Lunch rate - €10
- Dinner rate - €20

There must be no duplication of claims using receipts and the daily meal rate payments.

Procedures and Approvals

Expenses will be reimbursed if they are:

- Supported by valid receipts
- Made in within the month following the month in which the expense was incurred. Eg. expenses incurred in January must be claimed before the end of February
- Submitted on the Company's expense claim form

Detailed guidance on how to complete the expenses claim form is attached to the form. Copies of the form can be obtained from the Finance Department.

In claiming reimbursement, confirmation must be given that the expenses have been incurred, and that the business to which they relate has been carried out in the manner most cost effective to the Company in the circumstances.