



Code: QA302

Title: Policy for incurring, claiming, reimbursing, and paying, University business related domestic and foreign Travel & Subsistence (T&S) costs - for University Staff

Date: 16th June 2020

Approved: Údarás na hOllscoille 25th June 2020

1.0 Purpose

To ensure that the University correctly reimburses employees for properly authorised and reasonable Travel & Subsistence expenses incurred in the performance of their duties.

2.0 Description & General Regulations

- 2.1 All staff T&S claims must be completed, approved, and processed, using the online Agresso system. As stated on the Agresso log in page, use of the system signifies that the claimant has read, understood, and agrees to abide by, University policy.
- 2.2 Except as noted in policy, the University recognises and adopts Travel & Subsistence related circulars issued from time to time by the Department of Public Expenditure & Reform (DEPR), copies of which are available at <http://www.per.gov.ie/en/>
- 2.3 Rates claimable may not exceed those authorised by policy. These are the **maximum rates** that may be paid; lesser rates may be agreed from time to time between budget holders and claimants.
- 2.4 The University has a contract for provision of travel management services. This is the only travel management service which is permitted for use. This is of particular benefit in saving staff time and achieving value for money when making long haul and complex travel arrangements, where it should be used. This service is available for booking Regional, National, and International accommodation and travel. The relevant terms of the travel management contract are available on the University's Procurement web page at <http://www.nuigalway.ie/public-sites/procurement/>. Staff may book travel and accommodation directly (no other travel agencies may be used) and reclaim the costs incurred. They must demonstrate that this resulted in no additional costs being incurred by the University.
- 2.5 Reimbursement of authorised claims will normally be made within 10 days of system authorisation by the final approver. Any aspect of T&S reimbursement not dealt with in this policy should be administered in accordance with standard government policy and procedures. All parties involved must adhere to the following:
 - a) Travel arrangements should normally be agreed in advance by the budget holder.
 - b) Reimbursement of travel and subsistence expenses is not intended to be a source of profit for claimants, nor does the University expect staff to incur financial loss when travelling on University business in compliance with the provisions of this policy. In **exceptional circumstances**, reimbursement at rates that exceed the standard rates may be claimed on a vouched basis subject to the relevant UMT member's approval together with the claimant's justification. Both approval and justification must be attached electronically to the claim.
 - c) Expenses will not be paid in respect of any portion of a journey which covers all or part of the claimant's travel to or from their normal place of work.
 - d) Travel should be via the shortest practicable route and by the most economically practicable mode of travel.

- e) Journeys that commence from a location that is closer to the destination than the University or the claimant's normal place of work will be reimbursed from that closer location.
- f) Travel costs incurred by University staff under invitation from other publically funded bodies, should be claimed from the inviting party. Travel costs incurred by University staff that is necessary for their employing University role, should be claimed from their employer only, even if a third party organisation derives a benefit from such work. Claimants may not benefit from more than a single reimbursement of their journey costs by claiming from more than one source.
- g) Claimants are expected to seek the best possible value for money in all aspects of their travel arrangements¹ and to exercise reasonable care and diligence in so doing. Where circumstances permit, travel should be planned to take advantage of discounted fares and accommodation rates that may be available by advance purchasing.
- h) Public transport should normally be used when travelling on University business. Where public transport is not available or not suitable, own transport may be used subject to Policy QA303 motor travel
- i) The use of privately hired means of transport (other than reasonable use of taxis and/or rental vehicles) requires documented prior approval by the relevant UMT member.
- j) The use of premium classes of air travel requires prior approval by the Bursar and will only be considered in cases of air travel that exceeds six hours flight time and is clearly an allowable cost by the funding source. Application must be made on the attached form.
- k) Partners and spouses who may accompany University staff on University business are responsible for their own costs.
- l) Additional costs associated with altering or extending a University funded 'business' trip for private purposes must be borne directly by the claimant.
- m) The claimant and the authoriser of the claim shall not be one and the same person. As a general principle the person authorising claims must be at a more senior employment grade than the claimant. Claims must be approved by the budget holder or in the case of budget holder claims, by a second approver at a more senior employment grade than the budget holder.
- n) All travel and subsistence claims equal to or exceeding €2,000 must, in addition to the requirements above, be authorised by the relevant UMT member (or nominee).

2.6 Guidance for Claimants

- a) Claims for reimbursement of travel expenses must be made as soon as possible and, in any event, no later than 3 months after the date incurred.
- b) Each expense claim must clearly and succinctly record:
Full particulars of the trip which is the subject of the claim, i.e. Purpose of trip (include copies of agenda, minutes of meetings etc.), departure and destination locations, dates and times (if relevant), mode of travel, justification for use of own transport (where relevant), ancillary costs incurred, details of fellow travellers (if their costs were incurred and are claimed by claimant), attendees at meals for which costs are claimed, distinguishing between University employees and others. Documented justification and prior approval for any claims that vary from University Policy approved rates.
- c) Itemised receipts in support of claim values should be attached electronically, prior to submission for authorisation. These must clearly record an analysis of cost between e.g. food, beverages and gratuities. Original receipts are required and credit card slips are not acceptable. Receipts are not required to support claims for flat rate per diem subsistence allowances.

¹ Travel arrangements include both travelling and subsistence (bed, meals etc.).

- d) When claiming flat rate per diem subsistence allowances an appropriate deduction must be made for meals and accommodation provided as part of the trip. Copies of conference brochures outlining meals provided should be attached.
- e) Except for regular commuting to and from work, employees are covered by the University's insurance policy when travelling within or outside of Ireland.

2.7 Flat Rate per diem Subsistence Allowances

- a) **Overnight allowance** covers a period of up to 24 hours from time of departure as well any further period not exceeding 5 hours. It is payable only for absences on University business at a location more than 100 kms (62.5miles) from the lesser of the claimant's home or normal place of work. For foreign travel the time starts at flight landing at destination and ends at flight departure from destination. Any costs incurred outside of this period may be claimed as vouched expenses.
- b) **Day Allowance - Five Hour Allowance** - A 5 hour allowance may be claimed for absences from normal place of work on University business that exceed 5 hours and where the venue attended is more than 8 kms (5 miles) from the claimant's home or normal place of work. Time spent at normal place of work or on journeys from home to normal place of work or vice versa will not reckon towards the qualifying period of five hours.

10 Hour Allowance A 10-hour day allowance may be claimed for absences from normal place of work on University business that exceed 10 hours and where the venue attended is more than 8 kms (5 miles) from the claimant's home or normal place of work. Time spent at normal place of work or on journeys from home to normal place of work or vice versa will not reckon towards the qualifying period of five hours.

2.8 Guidelines for Authorisers

The approver must, when reviewing expense claims, ensure value for money, completeness of details, appropriateness, necessity and relevance to the specific business of the University, **prior** to authorising same.

In addition, they are responsible for adherence to this policy and adherence to the claim procedures outlined in attached. This responsibility cannot be delegated when nominating a substitute approver.

2.9 Advances

Advances may be granted of up to 75% of estimated personal out-of-pocket expenses. Where advances have been given, claims must be submitted within **one** month of returning from the trip. The value of the advance should be deducted from the relevant expense claim. Failure to comply with these deadlines may result in the claimant being ineligible to apply for future advances. Any advance outstanding for more than three months will be deducted from the claimant's salary.

2.10 Approvals

The following table outlines approvals required.

Expense Claimant	Approver
President	Chair of Governing Authority
Deputy-President & Registrar	President*
Other UMT members: - Bursar - Chief Operating Officer - Director of HR	President*
Vice-Presidents: - VP Research - VP Equality and Diversity - VP International - VP Development	President*
President's Direct Reports: - Director of Risk and Internal Audit - Director of Planning and Administration	President*
Deans	Deputy-President & Registrar*
Secretary for governance and academic affairs	Deputy-President & Registrar*
Head of School	Dean of affiliated College*
Head of Discipline	Head of affiliated School*
Head of Administrative Unit	Relevant UMT member*
Research Institute Director	Head of affiliated College*
Research Centre Director	Head of affiliated School*
Research Budget Holder	Head of affiliated School*
Researcher	Research Budget Holder*
All Other Staff	Head of Academic / Administrative Unit*

* Or authorised nominee. While authorised nominee(s) may authorise expense claims on behalf of approvers, the onus is on the approvers to ensure compliance with policy

3.0 Responsibilities

Name	Responsibility
Staff member travelling/claiming	To ensure that travel & subsistence has been conducted within the University Policy as outlined in QA302 To apply via the web portal for reimbursement of expenses within 3 months
Budget Holder/Authoriser	To ensure that the travel and subsistence policy has been complied with and to approve the reimbursement of expenses. The onus is on the approver to satisfy themselves that claims they approve, and claims that are approved on their behalf, are wholly in compliance with the particulars of the University policy. This responsibility cannot be delegated when nominating a substitute approver.

'Ownership' of this policy rests with the Director of Financial Accounting.

4. 0 Related Documents

Policy on use of own transport by Employees or Authorised Contractors – QA303

Policy on Travel & Subsistence for visitors/contractors – QA304.

Request for approval of premium class air travel

Travelers Name:			
School/College/Unit:			
Destination:			
Duration of flight:			
Departure Date and time:			
Duration of Stay:			
Is personal travel an element of the trip?			
Purpose of Travel:			
Reason for use of Travel Class requested? What other options have been considered e.g. travelling a day earlier or later?			
Cost of superior class ticket	€	Cost of economy class ticket	€
Incremental cost of approval requested	€		
Reason for use of travel class requested:			
Funding Source and confirmation that this is an allowable expense (where applicable):			
Signature of traveler: Date:			
Bursar's Decision: Signed and dated:			