



Travel and Subsistence Policy

July 2020

1 INTRODUCTION

- 1.1 It is University policy to reimburse claimants for properly authorised and reasonable travel and subsistence expenses incurred in the performance of their University duties, while temporarily away from their normal place of work, in accordance with the provisions listed hereunder.
- 1.2 This policy takes account of the financial constraints facing the University.
- 1.3 The University will continue to reimburse appropriate travel and subsistence expenses based on a fully vouched process. The emphasis at all times will be on value for money.

The only exceptions to the use of a fully vouched process are for external members of the Governing Authority, staff abroad on sabbatical leave and in the case of a very limited number of research activities (including visiting researchers) or where research terms and conditions prescribe that per diems must be used. In such cases the prior approval of the Research Finance Manager is required. Claims in such circumstances must include proof of travel. In the case of sabbatical leave please refer to the University's Sabbatical Policy for further details

- 1.4 The civil service rates are computed to cover all costs associated with using one's private transport on a business journey (including Fuel, Tax and Insurance, Toll charges, Wear and Tear, and Maintenance etc.), and meals and accommodation costs whilst away from normal place of residence.

2 OBJECTIVES/PRINCIPLES

- 2.1 This document sets out the University's policy in relation to travel. It details the principles to be applied in organising, authorising and undertaking travel and the procedures and processes to be followed. The policy aims to provide a fair and consistent enabling framework in which persons, undertaking travel on behalf of the University do so with due regard to personal safety and comfort consistent with the nature and purpose of individual journeys, and to ensure that all travel undertaken on behalf of the University provides value for money. The policy outlines the University's approach in general terms and is not expected to cover every possible situation. Items of an unusual nature should be raised with the Finance Department before the cost is incurred and any such clearance should be attached to the subsequent expense claim.
- 2.2 The University Strategic plan identifies the development of a greater international profile for the University as a key goal. It is expected that the staff will develop international

networks and contacts and significantly increase participation in international collaborations. The achievement of this goal will involve foreign travel by staff on behalf of the University. The development of international relations is mainly based on the development of relationships with key persons in relevant institutions across the world.

- 2.3 The policy applies to all claims for travelling on approved University business and to all travel expenses so incurred regardless of funding source. The policy also applies to the claiming of costs incurred in the performance of university duties, where the claimant may not have travelled as part of incurring the cost.

The following principles underpin the policy:

- Travel must be undertaken only when necessary and be consistent with the needs of the University.
- All travel should be planned as far in advance as is possible to take advantage of discounted air fares and other economies that may be available by advance purchasing and to afford adequate time for insurance, visa, etc., processing.

Staff must consider alternatives to travel, e.g. video conferencing and other available media, where appropriate.

- Under certain circumstances staff may be provided with an advance for travel purposes.
- 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**. Only in very exceptional circumstances will claims submitted late be paid, a clear explanation should be attached to the expense claim. Approvers should reject claims where a detailed explanation has not been provided by the claimant. For research grants claim must be submitted and paid on or before the end date of the project.
- If there are two or more UL employees present when the expense is incurred (e.g. restaurant meal), the expense claim should be made by the most senior member of staff. This is to ensure that the expense claim is reviewed and approved as being appropriate by a UL employee who was not present.
- The expenses of a spouse, partner, family member or other person accompanying the claimant are not an allowable expense except when their presence is appropriate for a bona fide purpose and their travel is authorised in advance by the President.
- Claims for reimbursement from externally funded research projects should, in addition to compliance with this policy, ensure compliance with eligibility for reimbursement for travel and subsistence as set out in the grant agreement and/or funding rules.

3 OFFICIAL ENTERTAINMENT POLICY

- 3.1 The University has an Official Entertainment Policy all claims for reimbursement relating to entertainment should be claimed under that Policy.

Where claiming for vouched subsistence while travelling away from the University it is not possible to reclaim the cost of alcohol other than for Official Entertainment and as set out in that policy.

4 AUTHORITY & RESPONSIBILITY

- 4.1 It is the responsibility of every claimant to act in a prudent and reasonable manner when incurring expenditure on behalf of the University. Claimants must comply with this policy in all claims they submit for payment.
- 4.2 The submission of a false or exaggerated expenses claim is a serious matter which may lead to disciplinary action (up to and including dismissal) being taken by the University.
- 4.3 Responsibility for financial management is delegated through a decentralised structure with appropriate authority levels being vested in relevant University staff. VPs/Deans/Divisional Directors/Heads of Departments/Budget Holders/Principal Investigators, (the Approvers), are charged with reviewing expense claims to ensure that the expenses have been incurred wholly, exclusively and necessary on University business and that documentary evidence is attached where required.
- 4.4 Approvers are responsible for adherence to this policy and to ensure that the regulations and procedures contained in it are strictly adhered to, and in particular, that expenditure is held within budget, and value for money is obtained. Each and every expense claim once submitted by the applicant must be approved by the relevant Approver.
- 4.5 All claims submitted to the Finance Department must be approved by the relevant Approver. The Finance Department will then process the claim provided that the claim is fully supported by the necessary receipts. In addition the Finance Department will randomly carry out checks to ensure claims are in accordance with this Policy. In determining whether a claim is in accordance with this policy the decision of the Finance Department will be considered as final. In certain circumstances a claim may arise for an expense which while appropriately incurred carrying out University duties may not fully comply with all of the requirements of this policy. In any such circumstances the Finance Department will exercise judgement whether on balance the claim should be approved for payment. Where there is evidence that such judgement has been exercised the said claim will be considered to be in accordance with this policy.

Receipts must show details of purchase and proof of payment. Credit/Debit card receipts should be included as well to support payment claims for audit purposes. Please note that credit and debit card receipts on their own are not acceptable the actual itemised receipt must be attached. Order acknowledgements or invoices showing a balance due will not be accepted without proof of payment.

5 DOMESTIC TRAVEL

5.1 Public Transport: When travelling on behalf of the University all claimants should choose the most economical means of travel. All claimants must travel standard/economy class on trains. Public transport must be used where feasible.

5.2 Private Car: Where public transport systems are not feasible the following eligibility criteria for private car usage will apply:

- All business kilometres must be claimed based on the number of kilometres from UL to destination. It is recommended that claimants validate the kilometres claimed online on a website such as Google Maps or AA Route Planner.
- Kilometres will be reimbursed at the civil service rate per kilometre. The public service kilometre rates are available on the Finance Department web site.
- Kilometres will not be paid for travelling from home to UL.
- Travelling expenses will not be paid in respect of any portion of a journey which covers all or part of an employee's usual route between home and normal place of work.
- Where a claimant proceeds on an official journey direct from home or returns home direct, the travelling allowance payable will be calculated by reference to the distance from home or normal place of work, whichever is the lesser.
- When two or more persons are attending the same meeting/event/ conference arrangements, where feasible, should be made to avoid the unnecessary duplication of the use of his/her own car.
- Insurance – it is the responsibility of claimants to ensure that they have adequate business insurance in place, which indemnifies the University against all claims arising, while using private transport, on University business. The University cannot accept liability for any loss or damage resulting from the use of privately owned transport on University business.

5.3 Car Rental - It is recommended that this is purchased through the requisition process. Car rental should only be undertaken when it represents the best value for money. The cost of car rental from a standard economy/compact range plus petrol and excess insurance waiver costs will be reimbursed upon presentation of all receipts. Claimants should take out full insurance when hiring a car as the University will not reimburse claimants for any excess.

6 FOREIGN TRAVEL

6.1 Expenditure on foreign travel and subsistence (whether recouped by a third party or not) should be strictly appraised, monitored and approved in advance. Confirmation of the advance approval by the Approver (see section 4.3) should be attached to the

expense claim. It is the duty of approvers to ensure that only essential travel is undertaken and that the number of persons travelling on official business is kept to a minimum, consistent with the requirements of official business.

Approvers should ensure as a general principle that the best value for money is obtained, in respect of each official trip undertaken, consistent with the requirements of official business.

It is recognised that an employee may be required to stay in a particular hotel/area for business reasons. Accommodation should be comfortable and safe with essential amenities and should always represent value for money for the university. As a general rule, 3 or (rarely) 4 star hotels should be used. Staff should not stay in 5-star or luxury hotels unless where justified and approved in advance by the President or his named nominee. Suites or mini-suites should never be booked. The standard and cost of hotels used should have regard to the Department of Finance subsistence rates, see appendix 2.

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 university business is the primary purpose of travel. Any extensions for personal reasons must be recorded in staff annual leave records. Arriving more than one day before a conference/event commences and/or staying on more than one day after a conference/event concludes will be regarded as a personal stay unless evidence is provided to the contrary.

Expense claimants whose receipts are in foreign currency may enter their claim in the foreign currency and accept the Euro conversion rate used by Agresso at the time they enter the claim, or they may enter their claim in Euro to reflect the actual exchange rate incurred on their debit/ credit card. However if the claim is being submitted in Euro, the claimant should attach evidence of the exchange rate used (e.g. credit card statement, rate on bank receipt for the purchase of foreign currency etc.). Bank transaction charges associated with specific foreign currency transactions maybe claimed and the supporting bank/credit card statement should be attached to the claim.

Approvers must be prepared to use the services of all carriers operating out of Ireland.

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

6.2 Class of Air Travel

- 1 The terminology used to designate different classes of air travel varies between airlines and changes over time. The main classes relevant out of Ireland are described briefly in Appendix 1.
- 2 The following principles should apply in relation to the class used:
 - (a) It is expected that persons travelling will use economy class travel including internet (low-cost carriers) fares for short-haul flights.
 - (b) Cheaper restricted fares should be used where the travel abroad is predictable and changes to travel are unlikely to occur.
 - (c) There are a range of fully flexible economy fares, but these should be used only where it can be shown that the flexibility provided and the extra cost

of the ticket are warranted compared to the potential cancellation cost of a restricted internet/economy ticket.

- (d) Premium economy class travel may be used (where available) for long-haul flights where the additional flexibility afforded is considered necessary for the effective discharge of official business.
- (e) Business class travel should be confined to limited situations. The additional cost where justified in relation to the length of the flight and the official business to be conducted must be approved in advance in writing by the Office of the President. As a general guide flights under 8 hours in duration will not require business class travel.
- (f) As a general rule, first class travel should not be used. If it is considered that there are very exceptional circumstances where the use of first class travel is justified for business reasons, the permission of the Office of the President should be obtained beforehand and the reasons justifying it should be recorded.

3 The University will not pay the travel costs of persons who have no direct connection with the University and have no role in the official business being conducted during a trip other than in exceptional circumstances where a specific invitation is extended for a special occasion and that attendance is in the interest of the University.

4 In no circumstances is it permissible to 'trade down' premium tickets to enable another person who is not a member of the staff of the University to travel free of charge or at a reduced rate. If for any reason it is decided to downgrade the class of travel, the saving must accrue to the University.

6.3 Frequent Flyer Points: It is the responsibility of each Approver to ensure that frequent flyer points are not allowed to influence decisions taken in relation to the carriers used for official business.

7 PURCHASES OF EQUIPMENT AND SUPPLIES

7.1 The University Travel and Subsistence process is **NOT** a mechanism/process through which equipment and supplies may be purchased. Claimants wishing to purchase such items should refer to the standard purchasing policies of the University.

7.2 Purchase of Computers/Laptops/Tablets/External Hard Drives/Printers: No member of staff will be reimbursed through the expenses system for the purchase of any of these (or similar items) regardless of cost, where there is a University contracted supplier of the product in place. Where there is a contracted supplier, the product must be ordered via the purchase requisition system. The onus is on the member of staff to ensure that they are complying with University procurement policy.

7.3 Purchase of Mobile Phones/Payment of Phone Bills: All mobile phones must be ordered through ITD. No claimant will be reimbursed through the expenses system for their home or mobile phone bill or for the purchase of a mobile phone regardless of circumstances or perceived value.

7.4 Home Broadband Internet/Phone Connections: The University will not pay for home broadband internet/phone connections under any circumstances as the University cannot demonstrate sole and exclusive business use to satisfy Revenue Benefit in Kind Guidelines. Mobile broadband internet access is available as part of the UL corporate mobile phone package.

It is acknowledged that claimants on occasion due to time constraints may purchase items required for their duties. Therefore small infrequent purchases of equipment and supplies will be permitted to be claimed via the online travel and subsistence system. An upper limit of €175 will apply on the value of the item purchased.

In exceptional situations where value for money can be demonstrated and items cannot be paid through the accounts payable process the above limit can be exceeded with the advance approval in writing of the Director of Finance or his nominee.

8 PROCEDURES

8.1 Methods of claiming Travel and Subsistence: All expense claims from staff members should be entered electronically onto the Agresso Financial System. Where claimants are not university employees a paper based claim form can be submitted. This form is available on the Finance Department website.

The procedure to be followed when claiming Travel and Subsistence expenses is set out below:

Staff must firstly register themselves onto the Agresso system a registration form is available on the Finance Department website

Full user guide material on how to complete a Travel and Subsistence claim is available on the Finance Department website.

- Staff should log onto the Agresso Financial system and enter the details of their travel expenses on-line. Expense claims are processed online through an automated workflow approvals framework.
- Claimants must submit all supporting receipts and documentation with respect to each travel and subsistence claim. These should be attached to the expense claim electronically and matched to the relevant line of the claim.
- Claimants do not need to submit original receipts but it is recommended that they retain them for a period in case the scanned copies are illegible.
- The authorised signatory on the Cost Centre or Project Code will receive an e-mail notification that an expense claim is on the system awaiting approval.
- Once the electronic approval process is complete and received in the Finance Department, the expense claim will be processed for payment provided it is in accordance with this policy.

- Expense payments runs are completed on a weekly basis by the Finance Department and remittance advices are emailed to the claimants.

8.2 Travel Advances

Staff may apply for an advance payment prior to travelling abroad by submitting a Travel Advance Claim. Supporting documentation must be provided for all advances (hotel booking confirmations, conference registration fees, etc.). Travel advances must be appropriately authorised in line with the terms of this policy. When the trip is complete a final expense claim will be submitted for the entire trip showing the advance claimed and the balance due for reimbursement. Receipts are required to be submitted within two weeks from the return date. Any delay in submitting a final expense claim may delay payment for other subsequent claims.

8.3 Purpose of Travel: The purpose of all travel costs should be clearly stated on each claim. General purposes such as “business trip” will not be accepted and the name and date of the conference or purpose of the meeting is required.

8.4 Conference Fees: Fees for University Staff attending conferences with a monetary value of €1,000 or less should be paid by the individual staff member and reclaimed through the University Travel and Subsistence scheme. Backup documentation is required such as flyer, booking documentation or invitation to attend.

APPENDIX 1

Travel Classes

1 Some Aircrafts provide four travel classes as follows:

- First Class
- Business/Executive Class
- Premium Economy
- Economy Class

2 First class is always the premier deluxe cabin on the aircraft – generally seats a limited number of passengers. No airline offers it on flights out of Ireland at present.

3 Three Cabin Aircrafts offer:

Business/Executive Class. This is a level between First Class and Economy Business Class (executive class) fares generally offer increased checked baggage allowance, lounge access, premium on board service, choice of menu, last on/first off. Airlines may call their Business/Executive class by different names for example:

- Delta – Business Elite
- Continental – Business First
- Aer Lingus – Premier
- US Airways – Envoy

These are some of the transatlantic carriers operating out of Ireland with a business class. Flights operated by Aer Lingus within Europe/UK are all at economy class. Some airlines offer a level between business and economy – this is premium economy. This generally gives a bigger seat than in economy – but the same mean/same ratio of attendants to passenger and no lounge access.

Economy Class. This is generally the most economical way to travel. This is more restrictive, less on-board service, longer check-in time times etc.

There can be some differences in terminology in particular countries.

APPENDIX 2

References to overnight, VA, 10 hour and 5 hour rates have the following meaning:

- Overnight allowance – means a 24 hour absence and includes the cost of accommodation and 3 meals.
- The rate formerly referred to as the “Conference Rate” has now been renamed the Vouched Accommodation (“VA”) Rate. The Vouched Accommodation rate consists of the vouched costs of accommodation plus the rate listed in the “VA Rate” column. The VA Rate should not normally be used as the overnight rate should be sufficient for accommodation and 3 meals.
- Day Rate (10 hours) is used where the absence is for 10 hours or more and 2 meals are being claimed.

Day Rate (5 hours) this is used when the absence is for between 5 and 10 hours and one meal is being claimed. Note this is not claimable where the distance from home/UL is less than 8 km’s.

Subsistence rates within Ireland (from 1 July 2019)

Check the Finance Department website for up to date allowance rates as rates are updated by the Department of Public Expenditure and Reform from time to time.

Overnight Rates			Daily Rates		
	Normal rate (1 st 14 nights)	Reduced rate (next 14 nights)	Detention rate (next 28 nights)	10 hours or more	5 hours but less than 10**
	€147.00	€132.30	€73.50	€36.97	€15.41

** Not payable in cases where distance from home/UL is less than 8km

Vouched Accommodation { "VA" } Domestic Subsistence Rates (for use in Dublin **only**)

Vouched Accommodation (“VA”) Rate	Accommodation		Meals
VA Rate	<u>Vouched</u> cost of accommodation up to €147.00	Plus	€36.97

Subsistence rates within Ireland - Distance restrictions

With effect from 1 July 2015, an overnight allowance will not generally be payable in respect of a necessary absence on official business that is within 100 km of an officer’s home or UL (whichever is the lesser). However, in exceptional circumstances and where an operational need exists, an overnight allowance may be paid for an absence on official business at any location within the above distance limits but in excess of 50 km of home or UL (whichever is the lesser).

UK subsistence Rates

Currency	City	24 hour rate (overnight)
Stg£	London	199.29
Stg£	Northern Ireland	118.70
Stg£	Elsewhere	139.71

Subsistence rates outside of Ireland are available on the finance website.

Subsistence Rates for some main destinations

Currency	City	24 hour rate (overnight)
Euro €	Paris	316.00
Euro €	Rome	260.00
Euro €	Berlin	239.50
Euro €	Amsterdam	222.00
SEK	Stockholm	2,857.00
US\$	New York	318.50
US\$	Boston	336.50
US\$	Washington DC	268.50
China – Renminbi	Beijing	1,950.00
Canadian Dollar	Toronto	332.50