



**UNIVERSITY COLLEGE DUBLIN**  
**TRAVEL POLICY**

**Issued: October 2013**

**Table of Contents**

|  | Page   |
|--|--------|
| 1. Purpose of Policy   | 3      |
| 2. Scope of Policy   | 3      |
| 3. General Points in Relation to Staff Travelling on University Business   | 3      |
| 4. Authorisation of Claims for Reimbursement of Travel Expenses            | 4      |
| 5. Travel Insurance  | 5      |
| 6. Visa and Passport Costs   | 5      |
| 7. Air Travel  | 5      |
| 8. Public Transport  | 6      |
| 9. Car Rental  | 6      |
| 10. Mileage  | 7      |
| 11. Subsistence  | 7      |
| 12. Accommodation  | 8      |
| 13. Time Limit on Claims   | 8      |
| 14. Advances   | 9      |
| 15. Submission of a False or Exaggerated Claim                             | 9      |
| 16. Freedom of Information   | 9      |
| <br>   |        |
| <b>Appendix</b><br>Procedure for Claiming Reimbursement of Travel Expenses | <br>10 |

## **1. Purpose of Policy**

- 1.1 This policy sets out the protocols and procedures to be followed by staff when travelling on university business.
- 1.2 The travel policy has been framed having regard to the following:
  - (a) the efficient conduct of university business;
  - (b) the circulars issued by the Department of Finance relating to travel, mileage and subsistence rates; and
  - (c) Revenue requirements in relation to expenses paid to employees. Only expenses which are “wholly, exclusively and necessarily” incurred in the performance of a staff member’s duties may be reimbursed on a tax-free basis.

## **2. Scope of Policy**

- 2.1 The travel policy applies to all travel undertaken on university business regardless of the budget from which travel is funded (school/unit non-pay budget, research grant or other funds).
- 2.2 More restricted rules may apply to expenditure chargeable to research grants depending on the terms and conditions attaching to the particular research grant. In these situations, staff must ensure that all travel expenditure complies with the terms and conditions attaching to the particular research grant.

## **3. General Points in Relation to Staff Travelling on University Business**

- 3.1 It is essential that all members of staff travelling on university business are familiar with this policy and with the correct procedures for claiming reimbursement of travel expenses.
- 3.2 Travel expenses should always be kept to a minimum and should represent value for money for the university at all times. Each staff member is accountable to ensure that only valid, reasonable and necessary expenses are incurred and that all unnecessary expenditure and extravagance is avoided.
- 3.3 All claims for reimbursement of travel expenses must be clearly presented, fully vouched and properly authorised.
- 3.4 All travel on university business must be approved in advance by the staff member’s line manager. Evidence of advance approval should be retained.
- 3.5 The purpose of travel on university business must be clearly documented on the claim form. Claims for reimbursement of travel expenses should be supported by documentation confirming the purpose of travel (e.g. conference programmes, delegate lists, agendas for meetings, detailed itineraries, letters of invitation, etc).

## Appendix

- 3.6 The costs of all travel on university business must be fully recorded and reported. Claims for reimbursement of travel expenses must be supported by itemised receipts for all expenditure claimed (apart from mileage and *per diem* subsistence claims where standard civil service rates apply).
- 3.7 No personal travel expenditure or other personal costs should be claimed from the university.
- 3.8 The costs of travel/subsistence of persons not employed by the university, including family members, accompanying staff on university business will not be covered or reimbursed by the university. In certain circumstances, the university may consider it necessary for family members to accompany a staff member at the university's expense; this must be approved in advance by the Finance, Remuneration and Asset Management Committee and any additional costs clearly reported.
- 3.9 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.
- 3.10 It is university policy to pay all claims for reimbursement of travel expenses directly to the bank accounts of staff members.
- 3.11 Non-staff members claiming expenses from UCD in respect of travel costs must be paid on an actual vouched basis rather than through mileage and subsistence claims.
- 3.12 While credit card statements provide proof of payment, the actual detailed invoice or purchase voucher related to the credit card purchase should always be attached to the claim form.

#### **4. Authorisation of Claims for Reimbursement of Travel Expenses**

- 4.1 All claims for reimbursement of travel expenses must be authorised by the appropriate budget-holder (i.e. Head of School/Unit, Principal Investigator). No staff member can authorise their own travel or expenses claims.
- 4.2 Where the budget-holder is the claimant, the claim for reimbursement should be approved in accordance with the following authorisation schedule:

| <b>Claimant</b>   | <b>Claim to be authorised by</b>   |
|---|------------------------------------|
| President   | Chair of the Governing Authority   |
| Vice-President / College Principal                      | President                          |
| Head of School / Support Unit                           | College Principal / Vice-President |
| Staff in a School / Support Unit                        | Head of School / Support Unit      |
| Principal Investigator (claiming from a research grant) | Head of School / Support Unit      |
| Research Staff (claiming from a research grant)         | Principal Investigator             |

- 4.3 Staff authorising claims for reimbursement of travel expenses should be aware that, in authorising an expenses claim, they are confirming that the expenses are valid, relate to university business and are reasonable in cost. Where a staff member is not satisfied that an expenses claim should be authorised, the expenses claim should be referred back to the claimant for clarification or additional information.

## **5. Travel Insurance**

- 5.1 Staff travelling on university business are covered by the university's insurance policies. The costs of any additional travel insurance policies taken out by staff members will not be reimbursed.
- 5.2 Staff should check with the University Safety Office to confirm the details of insurance cover when travelling on university business. In general, travel within the European Union will not require any additional checking or clearance. For destinations outside the European Union, staff should always check with the University Safety Office in advance of travel.

## **6. Visa and Passport Costs**

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

## **7. Air Travel**

- 7.1 All air travel should ordinarily be on economy class flights.
- 7.2 Business class air travel can be permitted in specific circumstances where **all** of the following requirements are met.
- (a) Flight time exceeds six hours;
  - (b) Meetings/Events/Classes are scheduled close to arrival time;
  - (c) The additional costs of business class travel can be met from existing budgetary provision;
  - (d) The prior written approval of the Bursar has been obtained. Applications for approval of business class travel submitted to the Bursar must provide a clear justification for the use of business class travel in each case and detail the cost of an equivalent economy class flight;
  - (e) In general, research funding agencies will not cover the cost of business class flights.
- 7.3 First class air travel will not be approved in any circumstances.

## Appendix

- 7.4 All travel agency bookings should be made through UCD's procured travel agency. Further details of this contract are available on the Procurement Office website.
- 7.5 It is recognised that, for some bookings, it may be possible to book low-cost internet fares directly with airlines. In these instances, staff members may book flights directly with the airline and claim reimbursement through the staff expenses system. When claiming reimbursement for internet bookings, a copy of the electronic ticket and proof of payment must be attached to the expenses claim form.
- 7.6 Every effort should always be made to procure the cheapest possible ticket. Travel should be planned as far in advance as possible to take advantage of discounted air tickets, sale fares, etc.
- 7.7 The availability of frequent traveller points should not influence the choice of airline and any such points obtained on university flights should be used against the cost of future flights undertaken on university business.
- 7.8 In no circumstances is it permissible to trade down premium/business class flights to enable a person who is not a member of staff to travel.

### **8. Public Transport**

- 8.1 Travel by public transport (rail, bus, taxi) will be reimbursed where supported by a valid receipt / travel ticket. Staff attending meetings in Cork, Limerick, Galway, Belfast and other locations within Ireland should, where possible, travel by bus/train with a view to keeping travel and mileage costs to a minimum.
- 8.2 Taxis should only be used when strictly required and the relevant claim form should always detail the journey involved and the reason for use/event involved.

### **9. Car Rental**

- 9.1 Car rental should only be undertaken when it represents the best value for money for the university in respect of the trip in question. The model selected should be the most economical bearing in mind the number of staff to be transported and the rental period should always be kept to a minimum.

## **10. Mileage**

- 10.1 Staff using their private car on university business may claim mileage at the appropriate civil service mileage rate. The current mileage rates are available on the Finance Office website.
- 10.2 Staff using their private car on university business must ensure that their private motor insurance policy covers business usage, and are required to confirm that such insurance cover is in place when submitting a claim for mileage.
- 10.3 The following points should be noted in relation to mileage expenses:
- (a) Staff should only use their private car on university business where no suitable public transport is available;
  - (b) The mileage rate covers all expenses associated with the use of a staff member's private car on university business (e.g. fuel, motor tax, insurance, maintenance, etc.);
  - (c) External car parking charges and tolls will be reimbursed where supported by the necessary receipts;
  - (d) No reimbursement will be made for parking fines or clamping fees;
  - (e) Mileage cannot be claimed in respect of any portion of a journey which covers all or part of the claimant's usual route between home and normal place of work;
  - (f) Where a staff member travels to a location direct from home or returns home direct, the mileage payable will be calculated by reference to the distance from home or normal place of work, whichever is the lesser;
  - (g) All claims for mileage must be supported with full details of all journeys taken including the departure point, the destination, the finishing point, the purpose of the journey, and the number of miles/kilometres travelled.

## **11. Subsistence**

- 11.1 It is preferable that expenses should be claimed by reference to vouched costs but, where applicable, Department of Finance rates may be used as a basis to recover subsistence costs (accommodation and meals). A full listing of current subsistence rates is available on the Finance Office website.
- 11.2 When claiming expenses based on subsistence rates, the following should be noted:
- Subsistence should only be claimed up to the level of actual expenditure incurred. No element of profit/excess over the actual amount of expenses incurred should be claimed.
  - Prior to travel, staff members should review whether subsistence rates are available for their intended location. Where no subsistence rate is listed by the Department of Finance for a particular location, the claim must be based on actual vouched costs. Claims should not be submitted based on subsistence rates for the nearest

city or location for which a subsistence rate is available. In some cases, the subsistence rate available will be a combination of vouched accommodation costs plus a flat-rate meal allowance.

- It is important to note that subsistence rates are the maximum rates which can be claimed for a location and, if the actual costs incurred are lower than the maximum rate, the lower figure should be claimed.
- Care should be taken to ensure that no double claiming of subsistence takes place i.e. if hotel bills include the cost of breakfast or if conference fees include the cost of lunches/dinners, the rate of subsistence claimed should be reduced accordingly.
- Subsistence should not be claimed for flight times and should only be claimed from time of arrival in a destination to time of departure.
- The calculation basis for any subsistence claimed should be clearly detailed on the claim form.
- Subsistence rates reduce after one month to 75% of the listed rates for months two and three, and to 50% for months four to six. Special arrangements are in place for staff undertaking long-term sabbaticals/research leave and these should be separately confirmed in advance with the Finance Office.
- In cases where a 24-hour subsistence rate is available and a claimant submits a claim based on vouched accommodation expenses plus a daily subsistence rate for meals, the claim should not exceed the 24-hour subsistence rate available for the location. The 24-hour rate should be taken as the maximum amount which can be claimed on a *per diem* basis subject to the exception below.
- It is recognised that, on occasion (e.g. where there may be a requirement to stay in a particular hotel for business reasons), the 24-hour rate available may not be sufficient to cover the actual hotel and meal costs and, in such cases, a written statement from the Head of School/Unit confirming that the cost represented the best possible value for money must be provided.

## **12. Accommodation**

- 12.1 Accommodation should be comfortable and safe with essential amenities and should always represent value for money for the university. As a general rule, staff should not stay in 5-star or luxury hotels and standard rooms rather than superior rooms should be booked. Suites or mini-suites should never be booked.

## **13. Time Limit on Claims**

- 13.1 All claims for reimbursement of travel expenses should be submitted as soon as possible following completion of travel, and must be claimed within twelve months. For research grants, the claim must be submitted and paid on or before the end date of the project. If in doubt, please contact the Research Finance Office for advice.



#### **14. Advances**

- 14.1 Staff may request a travel expenses advance by completing and submitting a Form T2 expense form. In requesting an advance, the proposed travel dates and expected costs to be incurred should be detailed on the form. The amount payable is limited to 75% of the expected costs of the trip. When submitting an advance claim, there is no need to submit additional evidence or vouched receipts, but a fully vouched settlement claim must be submitted within two weeks of completion of travel.
- 14.2 Staff advances are closely monitored and should be kept to a minimum at all times. Requests for advances should reflect the likely level of expenditure which will be incurred within the short-term rather than providing a long-term float for a staff member.
- 14.3 Advances will normally be issued up to two months before a trip but requests for longer term advances will be considered in some cases. On occasion, it may be more appropriate to make a number of smaller advance claims rather than one claim covering a long period.
- 14.4 In cases where an advance is issued but the planned trip does not take place, the funds should immediately be returned to the Finance Office.
- 14.5 Expenses claims will not be processed for payment where a staff member has an outstanding advance in place.
- 14.6 E-mail reminders will be sent each month to staff who have advances outstanding past the settlement date and no further expenses will be paid until such advances are cleared.
- 14.7 The Finance, Remuneration and Asset Management Committee has confirmed that unsettled advances can be recovered as a deduction through the university payroll. It is expected that this measure will be used as a last resort and that all advances will be settled on a timely basis.

#### **15. Submission of a False or Exaggerated Claim**

- 15.1 The submission of a false or exaggerated expenses claim is a serious matter which may lead to disciplinary action being taken by the university.
- 15.2 The university auditors, under the Criminal Justice (Theft & Fraud Offences) Act, 2001, are required to inform An Garda Síochána of any cases of fraud, irrespective of value, which come to their attention.

#### **16. Freedom of Information**

- 16.1 Details of expenses payments to university staff may be released in response to requests received under Freedom of Information legislation.

## **APPENDIX**

### **Procedure for Claiming Reimbursement of Travel Expenses**

1. Staff should complete the appropriate expenses claim form (T1, T2, T3 or T4). Expenses claim forms are available for download from the Finance Office website (<http://www.ucd.ie/bursar/forms.html#expenses>).
2. The expenses claim form should be fully and legibly completed, ensuring that (1) the purpose of travel, (2) details of all costs being claimed and (3) the cost centre or project code against which the claim is being charged are all recorded.
3. Original receipts for all vouched expenditure should be attached to the expenses claim form and should be presented in an organised manner which facilitates review by the Finance Office.
4. Documentation confirming the purpose of travel and proof of attendance should be attached to the expenses claim form.
5. The expenses claim form should be authorised by the budget-holder and in accordance with the authorisation schedule set-out in the UCD Travel Policy (Section 4.2).
6. Incomplete expenses claim forms will be returned to the claimant.
7. The expenses claim forms are to be used for the reimbursement of travel and subsistence expenses, hospitality expenses and minor purchases. Staff must not personally purchase large items of equipment (e.g. PCs) and claim reimbursement through the expenses claim system – all such purchases should be made through the university's eProcurement purchasing system.