

Maynooth University

Travel and Expenses

Policy

Policy Approval and Review	
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Version Control Form

Version	Date	Changes Made	Individual Responsible
3.0	28.06.2022	Updated references to circulars and Overnight rates, typos and clarification of 'staff', deletion of appendix of procedure to claim expenses. Inclusion of 'premium economy' air travel alongside Business class. New section 6.10 for 'Work undertaken by Employees for Other Public Service Bodies'.	Mike O'Malley/ Amanda Brennan

This Policy will be formally reviewed by the University Executive every four years.

Table of Contents

1. Introduction	1
2. Objectives of Policy	1
3. Authorisation & Responsibility	2
4. Domestic Travel	3
5. Foreign Travel	4
6. Other Expenses	6
7. Time Limit on Claims.....	8
8. Submission of a False or Exaggerated Claim.....	8
Appendix 1: Indicative Overnight Rate from Finance Circulars	9

1. Introduction

It is the policy of the University to reimburse staff , permanent, contract, occasional and visitors for properly authorised and reasonable expenses incurred in the performance of duties on behalf of the University while temporarily away from their place of work.

The policy outlines the University's approach in general terms and is not expected to cover every possible situation. Any items not covered by the policy or of an unusual nature should be raised with the Finance Department and any clearance given should be attached to the subsequent claim.

The University will continue to reimburse appropriate travel and subsistence expenses on a fully vouched basis with the emphasis on value for money. However, mileage will be paid in accordance with public sector rates. Other exceptions to this rule will apply to staff on sabbatical leave and a number of research activities where specific terms and conditions prescribe that per diems or other restrictions may apply. Prior approval of the Research Development Office should be sought for expenditure to be reimbursed from funded research accounts. .

It is the responsibility of all staff that claims submitted are accurate and in line with the University's policy as outlined in this document. All staff expenses are processed through the CoreHR expenses system online with the supporting documentation required.

As a public sector body, all claims are subject to public scrutiny by the Office of the Comptroller & Auditor General and through Freedom of Information requests. In addition, all claims may be examined on a random basis through an internal audit process.

2. Objectives of Policy

The purpose of this policy is to present a fair set of rules and procedures to compensate staff for travel and other expenses incurred on behalf of the University while taking into account the necessity that all travel and expenses provide value for money.

The policy has been framed regarding the following principles:

- All travel should only be undertaken when necessary and consistent with the needs of the University.
- All travel should be planned in advance and advantage taken of the travel efficiencies offered through the University's travel management supplier.
- Circulars issued by the Department of Public Expenditure and Reform, in particular circular 05/2017 relating to mileage, circular 23/2021 for domestic hotel rates and circular 07/2017 for foreign hotel rates.
- Revenue requires that expenses are "wholly, exclusively and necessarily" incurred in the performance of a staff member's duties and may be reimbursed tax free. MU therefore will reimburse expenses without the deduction of tax.

3. Authorisation & Responsibility

- 3.1 Every member of staff should be familiar with this policy document before submitting any claim and seek to ensure that expenditure is held within budget, with value for money being obtained.
- 3.2 Claimants are not permitted to authorise their own expenses reimbursement claims. All expenses reimbursement claims should be authorised by an appropriate Authorising Officer in accordance with the approval matrix below. Expenses claimed by the President must be scrutinised by the Bursar and approved by the Chairperson of the Governing Authority or a member of the Governing Authority nominated by the Chairperson. In circumstances where the Authorising Officer is party to the activity resulting in the expense claim, then another relevant Authorising Officer's approval is required. An expense claim must not be approved by a close relative of the claimant (e.g., spouse or parent etc). No member of staff can authorise their own travel or expense claims.

Approval Matrix	
Expense Claimant	Approver
President	Chairperson of Governing Authority or nominee
Member of University Executive	President
Member of Governing Authority	Secretary, Governing Authority
Head of Department	Faculty Dean
Director of Research Institute	Vice President of Research
Research Budget Holder	Head of Department/Director of Research Institute
Research staff	Research Budget Holder
Department staff	Head of Department
Institute staff	Director of Research Institute
School staff	Head of School

- 3.3 Approvers should be aware that, in authorising claims, they are confirming that the expense claim adheres to this policy.
- 3.4 Where an approver is not satisfied with a claim, the claim should be rejected, and further clarification obtained from the claimant.

- 3.5 All claims are re-checked by Accounts Payable office to ensure reasonableness and adherence to policy. Claims may again be rejected at this stage pending further information or clarification.

4. Domestic Travel

Public transport, Taxis, Parking

- 4.1 Public transport should be used where feasible. Travel by public transport (rail/bus) will be reimbursed where supported by a valid receipt/travel ticket for standard fares.
- 4.2 Taxis should only be used when strictly required and claim should always detail the journey involved and the reason for use/event involved.
- 4.3 Airport parking should be in the long- term car park only. External parking, in relation to business away from campus will be reimbursed, but on-campus parking for staff is not allowable.
- 4.4 Car Rental costs require prior approval from the Bursar's office. Evidence of prior approval will need to be submitted when claiming reimbursement for car rental costs.

Mileage

- 4.5 Staff using their car on University business will be reimbursed at the current civil service rate per kilometre.
- 4.6 Staff using their private car on University business must ensure that their private motor insurance policy covers business usage and are required to confirm such insurance cover is in place when registering their vehicle on the Core HR expense system.
- 4.7 Other points to note are as follows:
- (a) 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.
 - (b) Mileage will not be paid for travelling from home to the University.
 - (c) When two or more persons are attending the same meeting/event, where feasible, arrangements should be made to avoid the unnecessary duplication in the use of cars.
 - (d) Parking fines, external clamping charges and other such motor related penalties will not be paid by the University under any circumstances.
 - (e) The mileage rate covers all expenses associated with the use of a staff member's car on University business (e.g., fuel, motor tax, insurance, tolls, wear and tear).

(f) Petrol/Diesel receipts will not be reimbursed. The only exception is where a car has been hired in special and pre-approved circumstances.

Accommodation and Subsistence

- 4.8 The cost of overnight accommodation will not be paid by the University where the location is within 100 kilometres of the claimant's normal place of work other than in exceptional circumstances. The reason for the exceptional circumstances must be included in the claim information.
- 4.9 Expenses are claimed with reference to vouched costs and receipts need to be submitted with online claim. A limit will apply to vouched accommodation costs in line with the overnight rate outlined in Circular 23/2021.
- 4.10 It is recognised that, on occasions (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 room rate, in such cases, a written statement from the budget holder confirming that the cost represented the best possible value for money must be provided.
- 4.11 Meal costs for individual staff will be reimbursed on a vouched cost basis with no alcohol allowable.

5. Foreign Travel

Air Travel

- 5.1 Staff are required to procure their flight and travel arrangements through the University's procured travel management company. A Purpose of Travel form is required to be completed. No other travel company should be used.
- 5.2 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 and claim reimbursement through the staff expenses system. A copy of the electronic ticket and proof of payment must be submitted. Boarding passes are required to be submitted for certain research activities.
- 5.3 All air travel should be on economy class flights.
- 5.4 Business class or premium economy air travel can be permitted in specific circumstances where all of the following requirements are met:
 - (a) Flight time exceeds 5 hours.
 - (b) Meetings or events are close to arrival time.

(c) The additional costs of business travel can be met from existing budgetary provision.

(d) The prior approval of the Bursar or Director of Finance has been obtained through email and submitted with the claim.

(e) Expenditure on business class travel is normally not permitted on externally funded projects and prior approval should be sought from the Research Development Office.

5.5 Boarding passes are required to be submitted on externally funded research grants together with proof of attendance and copy of papers presented.

Accommodation and Subsistence

5.6 Staff are required to procure their accommodation arrangements through the University's procured travel management company. If not, a brief statement will need to be submitted explaining why an alternative supplier was required.

5.7 Expenses are claimed with reference to vouched costs and receipts need to be submitted with online claim. A limit will apply to vouched accommodation costs in line with the overnight rate outlined in Circular 23/2021.

5.8 It is recognised that, on occasions (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 room rate. In such cases, a written statement from the budget holder confirming that the cost represented the best possible value for money must be provided.

5.9 Meal costs for individual staff will be reimbursed on a vouched cost basis with no alcohol allowable.

Visa and Passport Costs

5.10 The University will reimburse the cost of entry visas required to travel on University business.

5.11 The cost of passport/passport renewal will not be covered.

Travel Insurance

5.12 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.

- 5.13 Staff should check with the University's Health and Safety officer to confirm details of insurance when travelling on University business. In general, travel within the European Union will not require any additional checking or clearance.

6. Other Expenses

- 6.1 The CoreHR expenses system is not a mechanism through which equipment and supplies may be purchased. However, in exceptional circumstance, due to time constraints or other factors, small infrequent purchases of equipment and supplies will be permitted to be claimed through the online system. The purchase cannot be from an approved supplier on the procurement contract list. An upper limit of €500 will apply.
- 6.2 In exceptional circumstances, where the accounts payable process cannot transact a purchase within a timeframe or for any other reason, the limit of €500 may be exceeded on the prior written approval of the Bursar or Director of Finance.

Mobile Phones/Laptops/Computers

- 6.3 No member of staff will be reimbursed for the purchase of any of the above items. All purchase requests should go through the University's IT Services (<https://www.maynoothUniversity.ie/it-services/purchasing>).

Home Broadband/Internet/Phone Connections

- 6.4 The University will not pay for the above under any circumstances as the University cannot demonstrate sole and exclusive business use to satisfy Revenue Benefit in Kind Guidelines.

Conference Fees

- 6.5 Where a conference fee is less than €500, it should be paid by the individual staff member and reclaimed as an expense through the online expense system. Departmental purchasing cards may be used to pay fees greater than €500.
- 6.6 Proof of attendance and copy of papers presented are required to be submitted on externally funded research grants.

Meals/Entertainment

- 6.7 Where a claim is submitted for meals involving guests, the claimant must ensure that it complies with the University's Hospitality and Entertainment Policy and a full list of attendees is submitted with the claim.

Professional Subscriptions/Memberships

- 6.8 Only professional subscriptions, which include membership of learning societies, and which are reasonable and wholly exclusively and necessarily for the purpose of carrying out University duties will be paid by the University. Personal professional subscriptions for members of staff are the personal responsibility of individual members of staff and will not be paid. If in exceptional circumstances an Authorising Officer approves payment of a personal professional subscription then the full amount paid will be deemed Benefits-In-Kind and will be liable to Tax, Pay Related Social Insurance and Universal Social Charge. The first single subscription payment of an amount less than €250 will not be subject to BIK under "small benefits relief". Additional subscriptions are fully taxable.

In general, professional subscriptions/memberships are not permitted on externally funded research grants. The requirements of the funding agency should be checked with the Research Development Office.

Third Parties

- 6.9 Payments to or on behalf of other staff members, non-staff individuals or students will not be reimbursed.

Work undertaken by Employees for Other Public Service Bodies

- 6.10 Travel and subsistence claims will be refunded in line with this policy, where practical, by MU when a staff member undertakes work for a public sector body other than MU. The University will invoice the other public service body for the cost of the claim.

Employees of other public service bodies will be refunded travel and subsistence costs in line with this policy, where practical, by their employer, not MU. The other public service body will invoice MU for the cost of the claim.

7. Time Limit on Claims

- 7.1 To ensure that budgets reflect relevant expenditure, all expense claims should be submitted as soon as possible and no later than three months after the date the cost was incurred.
- 7.2 Only in exceptional circumstances will late claims be allowed, with a written explanation submitted to a member of the Senior Finance Management for approval.

8. Submission of a False or Exaggerated Claim

- 8.1 The submission of a false or exaggerated expenses claim is a serious matter which may lead to disciplinary action being taken by the University.
- 8.2 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.

Appendix 1: Indicative Overnight Rates from Finance Circulars

The following are examples of allowable vouched accommodation rates from the current Department of Public Expenditure and Reform Circulars:

Dublin	186.08 euro
Outside Dublin.....	147.00 euro
London	199.29 sterling
Outside London	139.71 sterling
Berlin	239.50 euro
Geneva	363.00 chf
Paris	316.50 euro
Copenhagen.....	2,095.50 krone
New York	318.50 dollars

Please refer to Circular 23/2021 for Domestic accommodation rates

Please refer to Circular 07/2017 for Foreign accommodation rates

Please refer to Circular 05/2017 for mileage rates

<https://www.gov.ie/en/circulars/>

Please refer to DPE126-020-2015 Financial Procedures