

# Maynooth University Travel and Expenses Policy

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## **1. Introduction**

It is the policy of the university to reimburse staff, students and relevant third parties 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 prior to the cost being incurred and any advice 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 should be sought from the Research Development Office for exceptional travel and subsistence that is related to externally funded research.

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 Core online expenses system with the supporting documentation required.

As a public sector body, all claims are subject to public scrutiny by 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 with receipts being stored in electronic format for inspection.

The appendices do not form part of this policy.

## **2. Purpose and Scope 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 necessarily incurred on behalf of the university.

The policy has been framed regarding the following principles: -

- All travel should only be undertaken when wholly, exclusively and necessarily incurred in the performance of duties on behalf 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, (currently Club Travel) where applicable. This policy only reimburses travel costs incurred by the claimant

which are wholly, exclusively and necessarily incurred in the exercise of the duties of the claimant.

The policy has also been designed to be in compliance with: -

- Circulars issued by the Department of Finance, in particular, Circular 05/2017 relating to mileage, Circular 18/2018 for domestic hotel rates and Circular 07/2017 for foreign hotel rates.
- Revenue rules that allow expenses that are “wholly, exclusively and necessarily” incurred in the performance of a staff member’s duties to be reimbursed tax free.

The scope of the policy includes all travel costs and expenses incurred by member of staff, students and relevant third parties (e.g. external examiners, quality reviewers, guest lecturers, interview board members) in the performance of their duties with the university other than specifically excluded travel and expenses.

### **3. Authorisation & Responsibility**

- 3.1 Every member of staff should be familiar with this policy document before submitting any claim and they should seek to ensure that expenditure is held within budget, with value for money being obtained.
- 3.2 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, parent, sibling etc.). No member of staff can authorise their own travel or expense claims.

<b>Approval Matrix</b>	
<b>Expense Claimant</b>	<b>Authorising Officer</b>
President	Chair of Governing Authority or nominee
Deans (including Faculty Deans)	Vice-President Academic, Registrar and Deputy President
Other 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 claimed is wholly, exclusively and necessarily incurred for university purposes, that the expense level is reasonable and may be charged to the business unit.
- 3.4 Where an approver is not satisfied with a claim, it 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 be rejected at this stage pending further information or clarification. Refer to Appendix 3 for the ‘Most Common Reasons for Rejection of Claims’ by Finance.

## **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 claimants should always detail the journey involved and the reason for use e.g. event requiring attendance at times public transport not suitable.
- 4.3 Airport parking should be in a long-term car park only. External parking, in relation to business away from campus will be reimbursed on a vouched as incurred basis. On-campus Maynooth University parking fees are not allowable.
- 4.4 In certain circumstances, car rental costs will be reimbursed together with relevant fuel expenses on submission of valid receipts/ invoices.

### **Mileage**

- 4.5 Staff using their private 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 online expenses system.
- 4.7 Other points to note are as follows: -
- (a) Where a claimant proceeds on an official journey directly 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, wear and tear).
  - (f) Petrol/Diesel receipts will not be reimbursed. The only exception is where a car has been hired in special pre-approved circumstances.
  - (g) Vouched toll charges may be reclaimed.

## **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 these exceptional circumstances, which require prior approval of the Budget Holder, must be included in the claim information.
- 4.9 Expenses are claimed with reference to vouched costs, and receipts need to be submitted supporting claims on the Core online expenses system. A limit will apply to accommodation costs in line with the overnight rate outlined in Circular 18/2018 (available on the Finance Office website).
- 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 overnight rate outlined in Circular 18/2018

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 (e.g. speaking at a conference held in a hotel where the conference rate exceeds the accommodation for the city or region concerned).

- 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 may 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 Core online expenses system. A copy of the electronic ticket and proof of payment must be submitted. Boarding passes are required to be submitted for externally funded research grants.
- 5.3 All air travel should be on economy class flights.
- 5.4 Business class 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 taking place on the day of arrival.
  - (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.

Expenditure on business class travel is normally not permitted on externally funded projects. Prior approval should always be sought from the Research Development Office if intending to undertake business class travel related to externally funded research.

## **Accommodation and Subsistence**

- 5.5 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 a direct accommodation booking was made. No other travel agency or travel services company may be used.
- 5.6 Expenses are claimed with reference to vouched costs, and receipts need to be submitted with claims on the Core online expenses system. A limit will apply to accommodation costs in line with the overnight rate outlined in Circular 07/2017 (available on the Finance Office website).
- 5.7 It is recognised that, on occasions (e.g. where there may be a requirement to stay in a particular hotel for business reasons), the overnight 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 (e.g. speaking at a conference held in a hotel where the conference rate exceeds the accommodation allowance for the city or region concerned).
- 5.8 Meal costs for individual staff will be reimbursed on a vouched cost basis with no alcohol allowable.
- 5.9 In certain circumstances where employees are operating outside the EU on university projects, special allowance rates or per diems will be allowed with the prior approval of the Bursar or Director of Finance.
- 5.10 In certain circumstances, car rental costs will be reimbursed together with relevant fuel expenses on submission of valid receipts/ invoices.

## **Visa and Passport Costs**

- 5.11 The university will reimburse the cost of entry visas and vaccinations required to travel on university business.
- 5.12 The cost of passport/ passport renewal will not be covered.

## **Travel Insurance**

- 5.13 Staff travelling on university business (to and from Ireland) are covered by the university's insurance policies.  
Special arrangements apply to the very rare circumstance where the staff member does not commence or end their journey in Ireland. Further information can be obtained from the Health and Safety Officer.
- The costs of any additional travel insurance policies taken out by staff members will not be reimbursed.
- 5.14 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.
- 5.15 All persons travelling overseas should be aware of Department of Foreign Affairs guidelines on travel to the overseas destination.

## **6. Other Expenses**

- 6.1 The Core online 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 Core online expenses system. The purchase cannot be from an approved supplier on the procurement contact list. An upper limit of €500 will apply.
- 6.2 In exceptional circumstances, where the accounts payable process cannot transact a purchase within a defined 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 mobile phones, laptops or computers under any circumstances. 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.
- 6.6 Proof of attendance is required when claiming for all conference fees. For externally funded research grants, copies of papers presented (if applicable) are also required to be submitted with the claims on the Core online expenses system.

## **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 (BIK) 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 will not be reimbursed.

## **Relocation**

6.10 Relocation expenses are covered by a separate policy – please liaise directly with Human Resources.

## **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 the Director of Finance for approval. The Director of Finance will approve late payments only in exceptional circumstances and the norm is likely to be that late payments will not be allowed.

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

8.1 The submission of a false or exaggerated expenses claim is a serious matter. In all cases, where an allegation is made, which would if substantiated, amount to the submission of a false or exaggerated expense claim, a notification will be made to the President and Director of Human Resources for examination under University Statutes. It may lead to disciplinary action being taken by the university up to and including dismissal.

8.2 There are legal obligations on the university, and its auditors, to report financial crimes to various agencies including An Garda Síochána, HEA, Data Commissioner, Charity Regulator and others, irrespective of value, which come to their attention.

## **APPENDIX 1: Procedure for Claiming Expenses**

All expense claims from staff members must be entered electronically through the Core online expenses system. Claimants who are not staff members can submit a paper-based form to the Accounts Payable Office. This form is available on the Bursar's Office website. It should be noted that claims against Academic Travel Grant are required to be submitted on the relevant paper form.

Full user guide material on how to complete a Travel and Expense claim is available on the Finance Department website (<https://www.maynoothuniversity.ie/bursar/online-expenses/instruction-guides>).

- Staff log in through the Core Portal Login page, using the following link; <https://www.maynoothuniversity.ie/ess>.
- All receipts and supporting documentation should be scanned and attached to each claim. Submitting this documentation on a paper submission will result in delays in payment and are required to be accompanied by a Core Expenses Summary Spreadsheet (available on the Finance Office website).
- Claimants should retain original receipts for a period of three months, in case scanned copy is illegible.
- Before mileage can be claimed, the claimant's motor vehicle is required to be registered and approved. Claimant will need details of insurance, tax and driving licence in order to submit vehicle for approval.
- After the electronic approval process is complete, the relevant expense claim will be processed once it is in accordance with this policy and also, in accordance with the relevant research funding requirements (check with the Research Development Office).
- Expense claims are run on a weekly basis and remittance advices are emailed to claimants.

## **APPENDIX 2: Online Approvals**

The Core online expenses system has three levels of approval, 'First Line Checker' (FLC), hard-coded in the software as Approver 1, usually the departmental administrator who will then "forward" the claim the 'Second Line Approver' (SLA), hard-coded in the software as Approver 2, usually the Head of Department or the Research Budget Holder.

The responsibilities are as follows: -

### **First Line Checker:**

- Approve vehicle, ensuring that the following mandatory fields have been completed.
  - licence expiry date, insurance expiry date, insurance provider and tax expiry date
- Viewing receipts to ensure that they are complete and legible.
- Forwarding to the correct approver.

### **Second Line Approver:**

- That expenditure was solely and exclusively for university purposes.
- Full details of the expenses being claimed are recorded.
- Expenditure is within budget.
- Value for Money is obtained.

### **APPENDIX 3: Most Common Reasons for Rejection of Claims**

- Over claiming of distance travelled on mileage claims.
- Non conversion of non-euro receipts to euro but claimed as if euros.
- Names required on hospitality claims not provided.
- Alcohol exceeding approved limits.
- Duplicate payments submitted i.e. claimed once and paid and claimed again.
- No receipts for part of claim and no explanation why missing.
- Parked in short-term car park in Airport (prohibited by policy – Refer 4.3).
- Invoice provided but no evidence of payment of invoice.
- Claimed for expenses incurred which are greater than three months old without explanation.
- Insertion of “expenses” or “expenses incurred” under the heading ‘business purpose’: guidance notes clearly state that you must name meeting attended, conference attended etc.

#### **APPENDIX 4: Indicative Room Expenses from Finance Circulars**

The following are examples of allowable room rates from the current Department of Finance Circulars;

Dublin .....	€47.00 EUR
Outside Dublin.....	€33.73 EUR
London .....	£199.29 STG
Outside London .....	£139.71 STG
Berlin .....	€39.50 EUR
Geneva .....	€63.00 EUR
Paris .....	€16.50 EUR
Copenhagen.....	2,095.50 DKK
New York .....	\$318.50 USD

All other rates are available on the Finance Office website.