

POLICY:	Travel and Expenses Policy
----------------	----------------------------

FIRST DRAFT:	ET 2014#17
---------------------	------------

ADOPTED:	BR 2016#01 BR 2015#03 BR 2015#01 BR 2014#01 – Pro-tem UR 2017#01
-----------------	--

AMENDMENTS:	2 nd February 2017 – ET 2017#02 7 th December 2016 – ET 2016#13 18 February 2016 (FRC 2016#01 & ET2016#02) 10 September 2015 (ET 2015#09) - Updated to comply with Circular 05/2015 from 1st July 2015
--------------------	---

REVIEW:	
----------------	--

1. Introduction

The M.I.C. Travel & Expenses Policy applies to all College employees travelling on College business, regardless of the funding source. Members of staff engaged in authorised off-campus business will be paid travel and subsistence expenses necessarily incurred under the terms set out below.

2. Travel Guidelines

All travel should be via the shortest routes and by the cheapest practicable mode of conveyance, including public transport, and should be planned so as to reduce the total amount of travelling to the minimum, consistent with efficiency.

The following principals should be adhered to:

- Public transport should be used when available. For travel outside city areas the cost of public transport only will be paid, except where no suitable public transport service exists.
- Return tickets, contract, season or other low cost tickets should be used wherever a saving in travel expenses can be made.
- Meetings should be scheduled to allow for participants to avail of Public transport.
- Payment will not be made for a journey, or part of a journey, covered by a contract or season ticket held by an officer for his private use.
- Taxis, cabs or cars should be used only when no other suitable public conveyance (i.e. Train, bus) is available, or where a necessary and appreciable saving of time, or a compensating saving of subsistence, can be affected by such use. Suppliers of taxi services to the College may be engaged by staff in carrying out their duties in other Shannon Consortium institutions where other forms of transport are not available or suitable.
- Claims for reimbursement of travel expenses should normally be made within 30 days of incurring the expenditure.
- Where expenses arise because of involvement with “another organisation”, staff should establish whether that organisation will reimburse the expenses and claim from that organization before claiming from the college. Expenses can only be claimed once.
- All travel arrangements (including the purchase of tickets and the booking of hotels) are the responsibility of the individual following approval by their “Head of Function”.
- Staff are encouraged to use teleconferencing facilities (e.g. the HEA Net) where possible to avoid unnecessary travel to meetings.

3. Domestic Travel

Public Transport: When travelling on behalf of the College all staff should choose the most economical means of travel. Public Transport must be used where feasible.

Private Car: If no suitable public transport is available, or the time sacrificed to avail of public transport is too high, the use of a private car is allowed. See Appendix 3 for “Flat Rates” of travel expense to apply where Public Transport is not availed of.

Travel allowances will be paid under the following eligibility criteria:

- All travel will be calculated on the number of kilometres from the College to the destination (return).
- Travelling expenses will not be paid in respect of any portion of a journey between an employee’s home and place of work (and vice versa).
- Where an employee proceeds on a business journey directly from home to a temporary place of work or returns home directly, the business mileage should be calculated by reference to the lesser of:
 - a) The distance between home and the temporary place of work; or
 - b) The distance between the normal place of work (the college) and the temporary place of work.
- Travel allowances will be paid at the appropriate public sector rate per kilometre for the engine size / cc of your car. These Public Sector travel rates are available on the Finance Office web page and also in Appendix 1: Motor and Travel Rates (Circular 07/09)
- No additional allowance is payable for passengers
- It is the responsibility of each staff member who anticipates the need to use his/her vehicle on college business to ensure that his motor insurance cover is adequate to cover this class of driving as distinct from ordinary personal private use. They should sign the Declaration in Appendix 2.
- Persons travelling on the business of the College who choose, for their own convenience, to use their own motor vehicles instead of public transport may do so on the understanding that they may only claim public transport rates for that journey. This pertains to journeys with public transport availability.
- If two or more staff members are attending the same meeting/conference etc., where feasible, they should travel together.
- Travel to attend a funeral in an official capacity is a permissible expense.

4. Foreign Travel

Expenditure on foreign travel and subsistence (whether recouped by a third party or not) should be strictly appraised and monitored. It is the duty of approvers to ensure that only essential travel is undertaken and that the number of officers travelling on official business is kept to a minimum consistent with the business needs of the College.

- 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.
- Approvers must be prepared to use the services of all carriers operating out of Ireland.
- Foreign travel by the College President must be approved by the Chair of Trustees or VPAF.

Class of Air Travel

The following principles should apply in relation to the class used:

- a. It is expected that personnel 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 regular and predictable and changes to travel are unlikely to occur. Approvers will be responsible for any additional charges which may be incurred by an internet/economy class ticket holder as a result of having to change flight times etc. for official business reasons, but the value should be assessed against the (usually low) risk of having to change the flight.
- 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. Business class travel should be confined to limited situations where the Head of the Department is satisfied that the additional cost can be justified in relation to the length of the flight and the official business to be conducted. Prior approval by the VPAF is required.

With regard to premium economy and business class travel, Heads of Department should undertake an annual evaluation of the type of trips taken and ensure that in all situations in which premium/business class travel was utilised, this was warranted by the circumstances prevailing. The need for additional flexibility afforded by such fares should be weighed against the savings which would accrue from using economy class fares.

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.

Foreign Subsistence

- A full listing of foreign subsistence rates relating to different countries is available on the Finance Office web page, see: <http://www.mic.ul.ie/adminservices/finance/Documents/foreignsubjan2010.pdf>
- The subsistence allowance rate appropriate to any period of twenty-four hours is the overnight rate appropriate to the place where the night is spent or in the rare case where the person is travelling overland at night, the 'elsewhere' rate for the country in which the person is at midnight.
- Personnel are not entitled to claim subsistence where the cost was not incurred or where the accommodation and/or meals are provided free of charge.
- The time occupied on a journey by air (or other mode of transport) for which the fare covers the cost of meals and an accommodation cost is not incurred will not reckon for the purposes of the payment of subsistence allowance.
- Where the conference rate normally applies (or where an overnight limit is not specified) personnel should ensure that the standard of hotel used is not extravagant, unless the person is required to stay in a particular hotel for business reasons. In general three or four star hotels should be used.

5. Domestic Subsistence

The College operates what is termed a "FLAT RATE ALLOWANCE SCHEME". This is a scheme approved by the Revenue Commissioners and uses the prevailing civil service rates.

- A subsistence allowance is only payable where the absence is in a place or places that individually are 8 kilometres or more from the college or the staff member's home.
- If you are required to overnight choose an "overnight base" that minimises, as far as practicable, the distances required to travel during the time you are away from college/home.
- An overnight allowance can only be claimed when you are 100km or more away from your home or college.
- An advance on Subsistence allowance may be paid to a maximum of 80% of the full amount on completion of relevant form and submission to Finance Office 2 weeks ahead of travel.

Categories of Subsistence & Rates:

- a) **Overnight allowance** – Applicable to absences away from home overnight at a place in excess of 100 km from normal place of work. Where an overnight allowance is claimed, no additional subsistence allowance may be claimed until the last period of 24 hours is exceeded by 5 hours.
- b) **Day allowance** - A day allowance applies to a continuous absence from “base” of 5 hours or more, and there are two such allowances: a period of “5 hours up to 10 hours”, and “10 hours or more”. It is not payable for absences within 8 km of base or home.

Overnight Allowance	Day Allowance	Day Allowance
<i>Overnight</i>	<i>10 Hours or More</i>	<i>5 Hours but Less than 10 Hours</i>
€ 125.00	€ 33.61	€ 14.01
More than 100km away	More than 8 km away	More than 8 km away

Note: Revenue leaflet IT54 “Employees Subsistence Expenses” - para. Business Journeys (b)
“Where subsistence expenses are reimbursed by employers to employees on the basis of actual costs incurred, then the amount so reimbursed will generally not exceed the amount which should be payable in respect of the allowable business trips under the prevailing schedule of Civil Service Rates.”

Note: Where a hotel cannot be sourced at a reasonable rate and in line with the above rates, staff are advised to contact the Finance Office to enquire of a List of Approved Hotels. This will entail raising a Purchase Order through the Agresso system in advance, where the hotel is to invoice the College directly. Personnel are encouraged however to check online hotel rates which are often better value than telephone quoted or corporate rates.

6. Out of Pocket Expenses

Claims for “out-of-pocket” expenses (e.g. parking fees, taxis, buses etc.) should be accompanied by the appropriate receipts; otherwise reimbursement of such expenses cannot be made. An exception to this rule will apply in the case of certain car parks where no receipt is issued. In the case of payments made by credit/debit card, the statement/receipt from the credit card company is not sufficient when claiming reimbursement. The actual original (not copy) vendor invoice/Receipt is required.

7. Hospitality

Expenditure claims on hospitality will not arise regularly. However, it is accepted that there will be occasions when modest hospitality costs are required such as instances of providing meals for Visitors including Guest Lecturers and External Examiners. Such expenditure should be proportional to the occasion.

Entertainment of visitors to the Mary Immaculate College campus should only take place where there is a perceived benefit to the College from the visit.

Where entertaining and hospitality takes place the number of staff attending from Mary Immaculate College should be kept to an appropriate minimum.

Staff are expected wherever possible to use 'in house' catering services for hospitality and entertaining.

Necessary and reasonable costs will be reimbursed by the College on production of receipts. The following information must be shown:

- Names of all attendees (internal and external)
- Purpose of the entertainment
- Date and location of the function

Discretion should be exercised in the purchase of alcohol at business meals. As a general guide expenditure on alcohol **should not exceed one third of the total restaurant bill**. Expenditure on alcoholic drinks may not be paid from externally funded research grants, where such expenditure is ineligible.

Other than in the case of College approved functions, under no circumstances can entertainment involve College employees only. As a general guide, no more than two College staff members should be present when providing hospitality to visitors etc. Where it is proposed to exceed this number, prior approval should be obtained from the Dean or Vice President.

8. Purchase of other items

The process for the reimbursement of expenses must not be used for the purchase of items which should otherwise be sourced through the normal procurement process of the College.

On occasion when working away from the campus incidental items may have to be purchased for business purposes. These will be allowable on the basis that the item is minor, the cost is small and a receipt is submitted as part of the claim on which the item is detailed and the requirement noted.

9. Procedure - Reimbursement of Travel & Subsistence

All claims for reimbursement of travel & subsistence must be made on the appropriate expenses claim form in Agresso, the College Accounts IT system. Go to:

<https://agresso-webext.mic.ul.ie/agresso> and use the tab: “Time and Expenses”. Training and instruction is available from the Finance Office.

Instruction and “How to” Guides are available on the College website – located here: <http://www.mic.ul.ie/agressosupport/Pages/HowToGuides.aspx>

The relevant sections of the form must be fully completed by the claimant with receipts scanned in where applicable. Incomplete forms will be returned and cannot be altered by Finance Office staff. It is the claimant who is responsible for all details.

It is the responsibility of the Head of Function to ensure that expenditure is appropriately incurred and approve a claim accordingly.

It is essential that expense claim forms are completed and submitted as soon as possible after the date of travel or of incurring the expenditure. **Claims should normally be forwarded to the Finance Office within 30 days.** However, the following more generous time scales may be followed:

- 3 months ending 31st March – to be submitted no later than 30th April
- 3 months ending 30th June – to be submitted no later than 31st July
- 3 months ending 30th September – to be submitted no later than 31st October
- 3 months ending 31st December – to be submitted no later than 31st January

Claims made outside of these time limits will not be approved for payment.

Claims will be met only to the extent of appropriate budgetary provision.

There is an Agresso field for “Reduced Subsistence” where someone wishes to make a claim falling within a restricted or diminished budget. A “Flat Rate” to certain destinations may apply by agreement with Budget Holder – see Appendix 3.

Appendix 1: Motor Travel Rates (Dept. of Finance Circular 07/09)

Rates per kilometre effective from 5 March 2009

Official Motor Travel calendar year	Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
Up to 6437km	39.12 cent	46.25 cent	59.07 cent
6438km and over	21.22 cent	23.62 cent	28.46 cent

Reduced Motor Travel Rates effective from 5 March 2009

Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine Capacity 1501cc and over
14.64 cent per km	16.64 cent per km	19.49 cent per km

The official conversion rate is 1 mile = 1.609km

Appendix 2: Declaration to be signed by Private Car users

Those who need to use their own motor vehicle while on business for the College must sign the following declaration

DECLARATION:

I hereby acknowledge that the official permission granted to me to use my private motor vehicle on official business is subject, while the vehicle is so used, to any relevant regulations made from time to time and, in particular, to the condition that the premiums in respect of the insurance of my motor vehicle will be regularly paid by me to a vehicle insurer for purposes of the Road Traffic Acts. I am aware that the College does not regard itself as liable for any loss or damage of any description resulting from the use of the vehicle on official business, whether the risk is or is not covered by my policy of insurance.

Signature: _____

Date: _____

Name Printed: _____

Department: _____

Please return this page / form to the Finance Office on completion and in advance of any trips.

Appendix 3: Flat Rates applied on Travel costs to certain destinations.

Public Transport should to be availed of when travelling on College business.

Any staff member travelling to the destinations listed below, must use Public Transport unless, due to exceptional circumstances (cf. Section 3: Domestic Travel: Private Cars), it is necessary for the individual to drive, in which case a Mileage Rate of reimbursement may be claimed. In such cases, the approval of the relevant Head of Department, Dean or VP, as appropriate, should be obtained in advance.

Where a staff member chooses to drive in situations not necessitated by exceptional circumstances, they must claim the following Flat Rates of reimbursement:

- | | |
|------------------------|------|
| 1. Cork: | €75 |
| 2. Galway: | €75 |
| 3. Maynooth: | €100 |
| 4. Dublin: | €100 |
| 5. Thurles Campus: | €60 |
| 6. Middletown, Armagh: | €160 |
| 7. Belfast: | €177 |