

# **University College Cork.**

**Travel and Expenses Policy.**

**June 2018.**

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Revision June 2018.

Approved by:

Date:

## **1. INTRODUCTION:**

- a. The policy applies to the University and subsidiaries employees travelling on University business.
- b. It is the policy of UCC to reimburse employees for travel and subsistence expenses incurred in the performance of their duties while temporarily away from their normal place of work.
- c. Only expenditure itemised in this document can be reimbursed through the expense claim process.
- d. Expenses will be paid on the basis of actual vouched expenses of travelling necessarily incurred and related subsistence allowances under the terms set out in these regulations.
- e. When incurring business expenses, employees are expected to ensure expenditure is undertaken in the most economical and effective manner taking account of total costs, time, staff numbers, accommodation etc. Every effort should be made to avoid unnecessary cost.

## **2. SCOPE:**

- a. This Policy sets out the principles, terms and conditions and procedures governing the submission, approval and payment of travelling and subsistence expenses. Those entities which come within the scope of this Policy would include the University, any Centres, Institutes etc. within the University and any subsidiary company of the University.

The University has a contracted supplier for travel services, this contracted supplier should be used, where possible. Please refer to procurement website for a list of the contracted suppliers.

<https://www.ucc.ie/en/procurement/ucconly/>

## **3. RESPONSIBILITY & APPROVAL:**

- a. Financial responsibility in UCC is delegated through the academic and administrative structure.
- b. In the first instance individuals must assess the necessity of any travel and relevance to the specific business of the University before incurring any cost and any required prior approval must be obtained.
- c. Thereafter it is the claimant's responsibility to ensure that the expense claim has been submitted in line with these regulations.
- d. It is the budget holder/approver's responsibility, by reviewing the claim, to ensure that it is in compliance with these regulations and in particular:
  - where applicable, other University policies (e.g. Procurement Policies) are strictly adhered to.
  - any necessary prior approval has been obtained,
  - full details of the expenses being claimed are recorded,
  - expenditure is within budget,
  - value for money is obtained,
  - where applicable any additional research funding body terms & conditions are complied with.

#### 4. TRAVEL EXPENDITURE:

All travel expenditure (i.e. Flights and Accommodation) should be booked through our preferred Supplier, Club Travel and in line with our Purchasing Policy.

<https://www.ucc.ie/en/procurement/procurementpoliciesandprocedures/>

- a. All travel should be planned as far in advance as possible in order to take advantage of discounted air fares and other discounted costs.
- b. Alternatives to travel such as video conferencing, telephone conferencing etc. should be considered where available.
- c. All budget holders must ensure awareness and approval of travel as part of their routine management activities.

#### 5. MOTOR TRAVEL:

Staff travelling in their own private car on University business may claim mileage. Mileage will be paid at applicable rate for the engine cc of the car associated with your Staff number. If you change your car or the engine cc isn't correct you should contact [agressosupport@ucc.ie](mailto:agressosupport@ucc.ie) to update your details. Staff should always choose the most economical means of travel. Public transport should be used, where feasible. Where direct public transport exists but the staff member opts to drive, the staff member will be reimbursed at the standard train fare (Dublin & Belfast).

For all other car travel, the following eligibility criteria apply:

- a. Journeys between an employee's home (even occasional and part-time employees) and place of work (and vice versa) are not business journeys and therefore cannot be claimed through the employee expense mechanism
- b. Where a business journey commences from the employee's home or the employee returns directly to home, then the mileage that may be reimbursed is the lower of the journey between: -
  - (i) Home and the destination; or
  - (ii) UCC (or the employee's normal place of work) and the destination
- c. Each department/office/unit has the discretion to agree a lower rate with individual staff members for research or field trip travel.
- d. Where two or more staff are attending the same meeting/event/conference they should in as far as is practicable travel together.
- e. All effective mileage rates, including reduced mileage rates which may apply in certain circumstances, are available at:  
<https://www.ucc.ie/en/media/support/financeoffice/agresso/accountspayable/MotorTravelRateswef1April2017.pdf>  
Car parking charges (except for UCC car parks) and toll charges will be reimbursed when supported by the relevant receipts.
- f. No reimbursement will be made for parking fines or clamping / tow away fees.
- g. All mileage claims must be detailed and include a full itemised list of all journeys. Details should include the place of departure and the destination, the purpose of the journey and the number of kilometres travelled.

## 6. MOTOR INSURANCE:

There is an extension on the UCC motor policy to provide insurance cover for employees using their own cars on the official, approved business of UCC. Staff drivers are still obliged to advise their own motor insurers of this use. It is now University policy to complete travel risk assessments. Please refer to the forms from the Health & safety website for reference.

<https://www.ucc.ie/en/media/support/creche/documents/HealthandSafetyPolicy.pdf>

## 7. PUBLIC TRANSPORT:

It is expected that public transport will be used when available and suitable. These expenses will be reimbursed when supported by the relevant receipts.

## 8. TAXIS:

- a. Taxis should be hired only when no other suitable public transport (i.e. Train, bus) is available, or where there is a necessary and appreciable saving of time.
- b. Cork taxi bookings should be made through the UCC appointed taxi service provider.
- c. An employee is not allowed to claim for the reimbursement of a taxi fare between home and the University.

## 9. INTERNATIONAL TRAVEL:

All travel expenditure (i.e. Flights and Accommodation) should be booked through our preferred Supplier, Club Travel and in line with our Purchasing Policy.

<https://www.ucc.ie/en/procurement/procurementpoliciesandprocedures/>

- a. All official travel should be by the shortest practicable route and by the cheapest practicable mode of conveyance.
- b. All overseas travel must be pre-approved in advance by the budget holder of the account to which the travel costs will be charged. This pre-approval must be retained at local level.
- c. *Travel by Air:* All staff should ordinarily travel standard class on flights. Where the flight time exceeds 8 hours, business class travel is permitted provided prior approval of the relevant UMT member has been received and the cost is within the relevant budgetary provision. To facilitate internal audit, all records of approvals should be maintained at departmental level.
- d. When claiming expenses paid in a foreign currency, please choose that currency from the drop down menu in Agresso and your claim will be converted to euro automatically. In cases where the currency is not available in Agresso, please provide proof of exchange rate charged, such as a bank statement and input the claim in euro. If no proof of exchange rate is provided, the rate will be calculated based on either the Agresso rate or [www.oanda.com](http://www.oanda.com) rate on the date the claim is processed by the Finance Office. If claiming a subsistence rate for a country not listed in Agresso, please refer to the foreign subsistence rates on our website and input the relevant subsistence amount for the country travelled to against the accommodation line on your expense claim, using a euro conversion (please provide proof of exchange rate used, such as a print out from [www.oanda.com](http://www.oanda.com))
- e. Foreign subsistence will be paid at the rates as set out by the Department of Public Expenditure and Reform. Staff members should familiarise themselves with the subsistence rate applicable for their intended location. A full listing of current subsistence rates is available at:

<https://www.ucc.ie/en/media/support/financeoffice/agresso/accountspayable/ForeignSubsistenceAllowance2017-amended24March2017.pdf>

Agresso will automatically calculate the subsistence rate when the country and dates of travel are entered on the system. When submitting your claim, please include reason and proof of travel, along with dates and times of travel.

The 24-hour subsistence rate is the maximum amount which should be claimed for a 24-hour period.

The public sector subsistence rates for international travel may be applied in the following manner in respect of temporary (up to 6 months) absence:

Period of Assignment Abroad	% of Subsistence Rate of Relevant Location
First Month	100%
Second & Third Month	75%
Fourth, Fifth & Sixth Month	50%

Staff travelling for longer periods of time on sabbatical leave/research trips should contact either [alice.oleary@ucc.ie](mailto:alice.oleary@ucc.ie) for research queries and Finance Officer c/o [o.buttimer@ucc.ie](mailto:o.buttimer@ucc.ie) for sabbatical leave queries prior to the trip to put arrangements in place for subsistence.

## 10. DOMESTIC SUBSISTENCE:

All travel expenditure (i.e. Accommodation, train travel) should be booked through our preferred Supplier, Club Travel, and in line with our Purchasing Policy.

<https://www.ucc.ie/en/procurement/procurementpoliciesandprocedures/>

All domestic subsistence must be vouched. **Any claim that is not backed up by a receipt will not be paid.**

## 11. ENTERTAINMENT:

- a. All expenditure should be raised through the PO system on Agresso.
- b. It is accepted that there will be occasions when modest entertainment costs are unavoidable. Such expenditure should be proportional to the occasion. All such expenditure should be approved in advance. The following information must be provided:
  - Names of all attendees (internal and external),
  - Purpose of the entertainment
- c. Entertainment of visitors to the UCC campus should only take place where there is a perceived benefit to UCC from the visit.
- d. Full accommodation/restaurant receipts must be provided. Credit Card receipts/statements are not sufficient and will not suffice for audit purposes.
- e. Staff are expected wherever possible to use 'in house' catering services for hospitality and entertaining.
- f. Necessary and reasonable entertaining costs will be reimbursed by UCC on production of receipts.
- g. Please refer to our Entertainment/Hospitality Policy for further guidance.  
[https://www.ucc.ie/en/media/support/financeoffice/agresso/accountspayable/hospitality\\_entertainment\\_policy\(July2016\)\(v3\).pdf](https://www.ucc.ie/en/media/support/financeoffice/agresso/accountspayable/hospitality_entertainment_policy(July2016)(v3).pdf)

## **12. PURCHASE OF OTHER ITEMS:**

- a. The process for the reimbursement of expenses must not be used for the purchase of items (e.g. Computer Equipment/Software, General Equipment, Books, Journals etc.) which should otherwise be sourced through the normal procurement process of the University.
- b. On occasion when working away from the UCC 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.

## **13. CREDIT CARDS:**

Credit card receipts or copies of credit card statements are not sufficient support for expense claims. Original and fully detailed receipts must also be provided. Any internet travel bookings using Credit Cards must attach a print out of the travel invoices with the expense claim.

## **14. VISA AND PASSPORT COSTS:**

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

## **15. GIFTS/PRESENTATION TO STAFF:**

Claims requesting reimbursement for the cost of gifts/presentations for staff members will not be paid.

## **16. VOUCHERS:**

Vouchers are not permissible.

## **17. CAR RENTAL:**

Car Rental will only be reimbursed, where it can be shown that it was the best value for the money, for the trip undertaken. The rental period must be kept to minimum and the car selected should be the most economical for the requirements of the trip. Car Rental should be arranged through our contracted travel provider, Club Travel. Mileage cannot be claimed in this instance.

## **18. PAYMENTS TO INDIVIDUALS:**

Staff members should not pay individuals directly for work undertaken for the University and then reclaim for work done on behalf of the University. Such payments should be processed through the Payroll Office.

## **19. RELOCATION/REMOVAL EXPENSES:**

The Relocation/Removal Policy sets out what expenses can be claimed in relation to the relocation of new staff to UCC. The Relocation policy expenses are in line with the travel and subsistence rates set out in this Policy. <https://www.ucc.ie/en/hr/policies/recruitment/removal/>

## 20. TRAVEL ADVANCES:

a. Application for expense advances can be made through **Travel Advance Form**

<https://www.ucc.ie/en/financeoffice/ap/expenses/>

This form should be submitted at least 2 weeks prior to departure. Backup documents to show dates of travel and estimated expenditure should be attached to the claim form.

b. Travel advances may be obtained for a maximum of 75% of the anticipated expenditure.

c. The minimum travel advance which can be paid is €500 (In this case €666 should be sought and 75% of this will be paid.)

d. A vouched expense claim should be submitted within 10 working days of return from travel. The travel advance transaction number should be quoted on this claim.

e. The system will offset the advance and pay the balance due. If the full amount of the advance isn't used, then a refund of the amount remaining should be made to UCC either via cheque or EFT. A fully vouched expense claim must still be submitted for the trip.

f. Travel advances are considered personal loans to individuals. Until properly accounted for by the submission of a fully completed and authorised travel claim form, they are treated as recoverable from the individual, whether by direct recoupment or by deduction from any monies due and payable to the individual.

## 21. PROCESSING OF CLAIMS:

a. Travel and subsistence hard copy claims should be received for processing by the Finance Office as soon as possible and in normal circumstances not more than 3 months from the date the expense was incurred.

b. Any claim received after the 3-month limit must be signed by a UMT member.

c. All claims must be processed and approved through the Agresso system.

d. The expenses claim should be printed from Agresso. All original receipts should be numbered and attached to the claim.

e. Credit card receipts or copies of credit card statements are not sufficient support for expense claims. Detailed receipts are required.

f. The approver should review all original documentation and receipts. It is the responsibility of the approver that the claim is in line with our policies and procedures.

g. When a claim is approved on the system the approver should send the Expense Claim Form and all original documentation to the Finance Office.

## BREACH OF POLICY:

Staff who breach this policy may be subject to disciplinary proceedings which may result in disciplinary action up to and including dismissal.

## Enquiries:

All employee expense claim queries should be sent to [expenses@ucc.ie](mailto:expenses@ucc.ie)

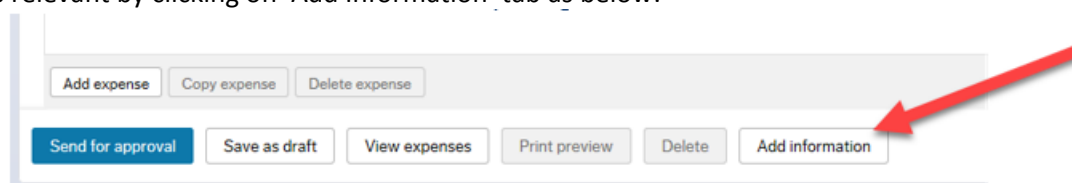
Research Expense Claims: [a.oleary@ucc.ie](mailto:a.oleary@ucc.ie)



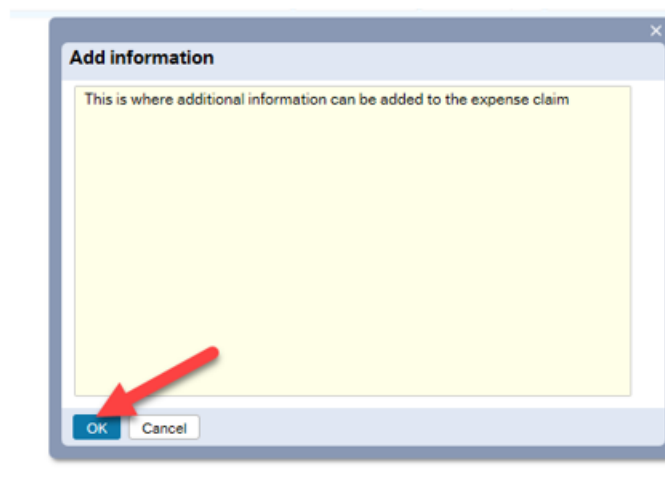
## Appendix 1.

### GUIDANCE NOTES FOR COMPLETION OF EXPENSE CLAIM:

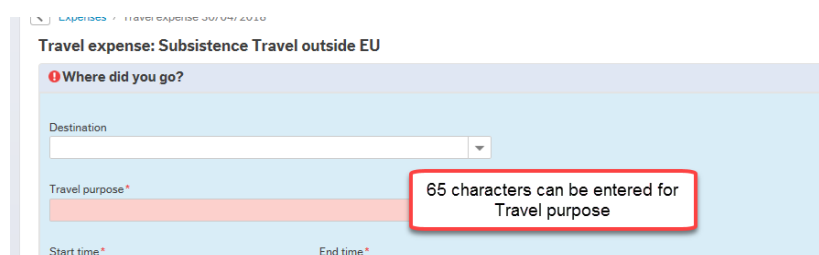
1. All expense claims must be entered electronically on the University Accounting System Agresso.
  - To request a log in please complete details on electronic form at: <https://www.ucc.ie/en/agresso/details/>
  - Details on how to make a claim including a training video are available at the following link: <https://www.ucc.ie/en/agresso/howto/>
  - Employees login to Agresso and enter the details of their expense claim online: <http://www.ucc.ie/en/agresso/>
  - All claims must be correctly coded for processing: Account Code, Cost Centre & Project Code (if applicable)
  - The more information you provide, the quicker we can process expense claims. Please provide as much information as possible on your expense claim or any information you feel is relevant by clicking on 'Add Information' tab as below:



This screen appears where information can be added



For conferences or subsistence claims, enter as much information as possible under 'Travel Purpose' Field.



And for Car Hire, under the description field provide additional relevant information.

Currently, 43 characters is the maximum which can be entered in the description field.

- The authorised signatory on the Cost Centre or Project Code selected will receive an email notification that an expense claim is on the system awaiting approval.
  - Once electronic approval is processed on Agresso and a hard copy of the claim has been received by the Finance Office, the claim will be processed for payment.
2. All Employee Expense claims (including Travel Advances) must be approved in line with the approval process set out below. When approving employee Expense Claims the authoriser must satisfy him/herself that the expenses have been wholly, exclusively and necessarily on UCC business and that documentary evidence is attached where required.

Person Submitting the Claim	Authoriser
President	Bursar/CFO
Bursar/CFO	President
Other UMT Member/VP's	Bursar/CFO
Head of College	Registrar & VP Academic Affairs
Head of School	Head of College
Heads of Department	Head of College or Head of School (Where applicable)
Research Centre Director	Head of College
Project Leader	Head of Department/Centre Director
Researcher	Project Leader
All other staff	Head of Department/Business Unit

#### Current Motor Travel and Subsistence Rates

##### Motor Travel Rates:

<https://www.ucc.ie/en/media/support/financeoffice/agresso/accountspayable/MotorTravelRateswef1April2017.pdf>

##### Foreign Subsistence Rates:

<https://www.ucc.ie/en/media/support/financeoffice/agresso/accountspayable/ForeignSubsistenceAllowance2017-amended24March2017.pdf>