



**Dublin City University
Ollscoil Chathair Bhaile Átha Cliath**

Travelling and Subsistence Regulations

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Travelling and Subsistence Regulations

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Travelling and Subsistence Regulations

1. Introduction

- 1.1. It is the policy of Dublin City University to reimburse employees for travel and subsistence expenses incurred in the performance of their duties while temporarily away from their normal place of work.
- 1.2. These regulations seek to provide a framework, in which staff who undertake travel as a result of working away from their normal place of business, do so with due regard to personal safety, practical considerations and comfort consistent with the nature and purpose of the journeys and to ensure that all travel undertaken on behalf of the University provides value for money.
- 1.3. This framework is consistent with Department of Finance, Department of Public Expenditure and Reform and Revenue guidelines.
- 1.4. For expenses to be reimbursed all expenditure must be incurred in line with these regulations.
- 1.5. Only expenditure itemised in this document can be reimbursed through the expense claim process. All other expenditure must be processed through the normal procurement procedures.
- 1.6. 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.
- 1.7. 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.
- 1.8. The rates set out in this policy represent the maximum rates payable. Lower rates can be paid by agreement.
- 1.9. All expense claims are to be submitted through the Core expenses system.
- 1.10. Approved Department of Finance and The Department of Public Expenditure and Reform rates per kilometre and per diem rates will act as a guideline to the upper limit to travelling and subsistence expenses to be refunded.

2. Scope

- 2.1. 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.

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3. Authority and Responsibility

- 3.1. Financial responsibility in DCU is delegated through the academic and administrative structure.
- 3.2. 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.
- 3.3. Thereafter it is the claimant's responsibility to ensure that the expense claim has been submitted in line with these regulations.
- 3.4. 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 that:
 - 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 held within budget and,
 - value for money is obtained.

4. Travel Expenditure

- 4.1. Travelling expenditure should only be undertaken in respect of necessary absences from an individual's normal place of work.
- 4.2. Alternatives to travel such as video conferencing, telephone conferencing etc. should be considered where available.
- 4.3. All travelling should be by the shortest routes and by the cheapest mode of conveyance, including public transport, having regard to practical and safety considerations.
- 4.4. All travel should be planned as far in advance as possible in order to take advantage of discounted air fares and other discounted costs.
- 4.5. Only amounts actually and necessarily spent may be claimed as travelling expenses.
- 4.6. Travel should be approved in advance unless there are exceptional circumstances.
- 4.7. All managers must ensure awareness and approval of travel as part of their routine management activities.
- 4.8. Strict Revenue rules apply in relation to the claiming of expenses between an employee's normal place of work and other locations for the performance of their duties. In particular:
- 4.9. The cost of any journey between an individual's home and DCU cannot be claimed.
- 4.10. Where a staff member starts on an official journey direct from home or returns directly home, the travelling allowance payable will be calculated by reference to the distance from home or normal place of work, whichever is the lesser.

5. Use of Private Car

- 5.1. Persons travelling on DCU business may only use their own motor cars subject to the authorisation of the Head of School/Department.
- 5.2. It is the responsibility of each staff member who anticipates the need to use a personal car on DCU business to ensure that the motor insurance cover in place is adequate to cover this class of driving as distinct from ordinary personal private use.
- 5.3. The authority for the use of a privately owned motor vehicle by a person on the business of the University is subject, inter alia, to the individual confirming that:

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- the use of a private motor vehicle on official business is subject to any relevant regulations,
- the insurance cover for the motor vehicle will be maintained by the individual in compliance with the Road Traffic Acts,
- insurance details are noted in the Core expenses system when claiming motor vehicle related expenses for the first time,
- notification will be given to the Finance Department of any change in the insurance status of the vehicle,
- the individual is aware that DCU will not be 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 the individual's policy of insurance.

5.4. The rate per kilometre to be paid will be those applicable at the time of the journey.

5.5. The rate to be used will be those as advised from time to time by the Department of Finance and the Department of Public Expenditure and Reform which will represent the maximum rate to be paid.

5.6. In that context the Department of Finance and the Department of Public Expenditure and Reform rates are computed to cover all costs associated with using private transport on a business journey (including fuel, tax and insurance, toll charges, wear and tear and maintenance etc.), and meals and accommodation costs whilst away from normal place of residence.

6. Public Transport

6.1. It is expected that public transport will be used when available and suitable.

6.2. Return tickets, contract or season or other cheap tickets, or books of coupons, should be used wherever a saving in travelling expenses can be secured.

7. Taxis

7.1. Taxis should be hired only when no other suitable public transport (i.e. Train, bus) is available, or where a necessary and appreciable saving of time, or a compensating saving of subsistence, can be achieved by such hiring.

7.2. Taxi bookings should be made through the DCU appointed taxi service provider.

7.3. When journeys are made on the DCU taxi account, on completion of the journey the cost should be determined from the driver and that amount written in the driver's log which is signed by the staff member to confirm the journey.

7.4. Under no circumstances should the drivers log be signed without entering the cost of the journey.

7.5. Where taxis are not available from the DCU appointed taxi service provider then a receipt must be obtained for the journey. The purpose of the Journey and the occupant(s) of the taxi should be noted on the receipt.

8. Foreign Travel

8.1. Foreign travel should be planned so as to reduce the total amount of travelling to the minimum consistent with efficiency.

8.2. All foreign travel booking should be made through the approved DCU travel agent.

8.3. All official travel should be by the shortest practicable route and by the cheapest practicable mode of conveyance.

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- 8.4. Travel should be undertaken in economy or equivalent class.
- 8.5. In exceptional circumstances employees may travel in business class or equivalent provided prior approval is granted. In such cases the need for the flexibility afforded by such fares should be weighed against the savings which would accrue from using economy class fares. The use of business class travel must be warranted in the circumstances and approved in advance.

9. Travel Insurance

- 9.1. Full details of the DCU travel insurance cover provided for staff on official travel are available on the Finance web pages. The travel insurance and policy details should be printed out and retained. Any further details or claim forms, in the event of a claim, are available from the Finance Office. The insurance cover available is detailed and extensive and will cover all standard risks. Should any extra risks require cover please contact Finance Office.
- 9.2. Please note that this insurance covers staff while they are on official DCU activities and for the full duration of those activities. Should an individual decide, for example, to extend a conference trip to a personal holiday, then this insurance covers only that period relevant to the conference. Where applicable, every individual should obtain personal insurance cover prior to departure for the private portion of the trip.

10. Subsistence Overnight & Day Allowances:

- 10.1. Overnight subsistence allowance will generally be payable for an absence at any place within 100 kilometres of a claimant's home or within the area of the town in which the claimant's home is situated. However, in exceptional circumstances and where a department is satisfied that an operational need exists, an overnight allowance may be paid for an absence on official business at any location within the above distance limits but in excess of 50km of home or headquarters (whichever is the lesser).
- 10.2. Subject to the foregoing, subsistence allowance may be paid for each night necessarily spent away from home. The night allowance is intended to cover a period up to 24 hours from the hour of departure and any balance of time not amounting to five hours above that period. A day allowance is payable only if the balance of time by which a complete number of periods of 24 hours is exceeded, amounts to 5 hours or more.
 - A day allowance may be paid in respect of an absence from home of 5 hours or more,
 - Five hour allowance: A 5 hour allowance may be claimed for absences from an employee's normal place of work on University business that exceed 5 hours and where the venue is more than eight kilometres from the claimant's home or normal place of work,
 - Ten hour allowance: A 10-hour day allowance may be claimed for absences from normal place of work on University business that exceed 10 hours and where the venue is more than eight kilometres from the claimant's home or normal place of work.
- 10.3. Time spent on campus or in journeying from home to the campus or vice versa shall not count towards the qualifying period of 5 or 10 hours.
- 10.4. A night and a day allowance cannot both be paid in respect of the same period.

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- 10.5. These allowances may be claimed only if food is not provided at the business meeting/trip attended resulting in the claimant being put to the extra expense of purchasing same.
- 10.6. Receipts are not required for subsistence/overnight claims since the authorised rate is the maximum claimable.
- 10.7. Subsistence rates will be paid at the single rate specified in circulars issued by the Department of Finance and the Department of Public Expenditure and Reform. Class B rates will cease to apply with effect from 1 July 2015.
- 10.8. Subsistence rates in line with this policy are preset in the Core expenses system.

11. Entertainment

- 11.1. Expenditure on entertainment will not arise regularly. However, 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.
- 11.2. Entertainment of visitors to the DCU campus should only take place where there is a perceived benefit to DCU from the visit.
- 11.3. Where entertaining takes place the number of staff attending from DCU should be kept to an appropriate minimum.
- 11.4. Staff are expected wherever possible to use 'in house' catering services for hospitality and entertaining.
- 11.5. Necessary and reasonable entertaining costs will be reimbursed by DCU on production of receipts. The following information must be shown:
 - Names of all attendees (internal and external),
 - Purpose of the entertainment.
- 11.6. Other than in the case of University approved functions, under no circumstances can entertainment involve DCU employees only.

12. Purchase of other items

- 12.1. 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 University.
- 12.2. On occasion when working away from the DCU 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.

13. Return to headquarters at week-end or public holidays:

- 13.1. A week-end or public holiday should not normally be spent away from home provided there would be no serious loss of official time in travelling to and from home, unless it is more economical to incur subsistence allowance than to pay the return fare.
- 13.2. Where, although it would be more economical for him/her to remain away, a claimant returns home without entailing appreciable loss of official time travelling,

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expenses will be limited to the amount of subsistence allowance which would have been payable if an individual had remained absent over the week-end.

14. Recall from leave

- 14.1. Travelling expenses in respect of recall from leave may be allowed only on the following conditions:
- 14.2. That the claimant was not informed of the probability of recall or that the recall could not have been foreseen when he/she went on leave.
- 14.3. That he/she reverts to leave immediately on the conclusion of the service for which he/she was recalled.
- 14.4. That he/she returns to the place from which he/she came.
- 14.5. Subsistence allowance is not payable in respect of recall from leave unless the claimant's usual place of residence in Ireland is not available.

15. Subsistence Allowance During Illness

- 15.1. In case of illness during absence from DCU on official business when the claimant remains in occupation of accommodation, the ordinary rate of allowance may apply, provided the claimant is medically certified to be unfit to travel, or if he/she is able to travel, that the period of illness seems likely to be short and that no appreciable saving would be effected by return to home.
- 15.2. If the claimant is removed to hospital or other institution, a special rate may be allowed (within the rate ordinarily appropriate) sufficient to cover not more than the extra expense, if any, of subsistence due to absence from home.

16. Current Rates per Kilometre and Subsistence Rates

- 16.1. The current rates per kilometre and subsistence rates are available on the Core expenses system or on the Finance Office Web pages.

17. Relocation Expenses

- 17.1. The relocation policy sets out what expenses can be claimed in relation to the relocation of new staff to DCU. The relocation policy expenses are in line with the travel and subsistence rates set out in this policy.

18. Travel Advances

- 18.1. Travel advances may be obtained for a maximum of 80% of the anticipated expenditure.
- 18.2. The minimum travel advance which can be sought is €150 with additional amounts in multiples of €50.
- 18.3. Application for expense advances can be made through the core expenses system.
- 18.4. Advances will be paid by a transfer to the applicant's bank account.
- 18.5. All travel advances must be accounted for through the Core expenses system before any further advances are given.

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- 18.6. All advances must be cleared and accounted within 30 days of the completion of the journey.
- 18.7. 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.

19. Processing of claims

- 19.1. Travelling and subsistence allowances should be claimed as soon as possible and in normal circumstances not more than one month after the completion of the journey to which they apply.
- 19.2. All claims must be processed and approved through the Core expenses system.
- 19.3. The expenses summary should be printed from the Core expenses system and all original receipts should be attached to the summary in a logical manner and sent to the approver for review.
- 19.4. Outside of the standard subsistence allowances all items claimed must be supported by original receipts. Credit card receipts or copies of credit card statements are not sufficient support for expense claims.
- 19.5. The approver should review all original documentation. The Core expenses system requires, where applicable, the approver to confirm that receipts were viewed as part of the approval process.
- 19.6. When a claim is approved on the system the approver should send the summary sheet and all original documentation to the Finance Office.
- 19.7. All payments will be made directly into the claimant's bank account.
- 19.8. Guidance videos, notes and Frequently Asked Questions in relation to the operation of the Core expense system are available on the Finance Office web pages.

20. Breach of Policy

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