
Travel, subsistence and other expenses
claimed through Core Expenses System Policy



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1. Purpose of Policy

1.1 The Travel, Subsistence and other expenses claimed through Core Expenses System Policy (hereafter “The Policy”), sets out the terms and conditions and procedures to be followed by staff when travelling or claiming other expenses through the Core Expenses System, while on university or subsidiary company business.

2. Scope of Policy

2.1 The policy relates to the University and its subsidiary companies.

2.2 In this document the term ‘DCU’ should be taken to include any of the following organisational areas:

- School / Faculty
- Department
- Research Centre
- Institutes
- Subsidiary Company of the University.

2.3 The policy applies to all travel, subsistence and other expenses claimed through the Core Expenses System, incurred on university business regardless of the budget from which expenditure is funded (school/unit non-pay budget, research or self-funded projects, company budgets).

2.4 More restricted rules may apply to expenditure chargeable to research or self-funded projects, depending on the terms and conditions attaching to the particular research or self-funded project. In these situations, staff must ensure that all travel, subsistence and other expenditure complies with the terms and conditions attaching to the particular research or self-funded project.

2.5 The policy seeks 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 DCU provides value for money.

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3. Sustainability

3.1 Sustainability is a key focus of the DCU strategy. In that context, given the negative impact of emissions on the environment, before deciding to travel individuals should consider whether the same business outcomes could be achieved in a more environmentally friendly way.

4. Authority and responsibility for reimbursement

4.1 Budget responsibility in DCU is delegated through the academic and administrative structure, Research Centres and Subsidiary Companies.

4.2 In the first instance individuals must assess the necessity of the travel, subsistence and other expenses due to be claimed through Core Expenses System and the relevance to the specific business of DCU before incurring any cost and prior approval must be obtained from an individual's line manager.

4.3 It is the claimant's responsibility to ensure that the expense claim has been submitted on Core Expenses System in line with these regulations and DCU policies.

4.4 It is the expense claim approver's responsibility to ensure, by reviewing a submitted expense claim, that it is in compliance with this policy and in particular that:

- where applicable, other DCU 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 and receipts are attached electronically, with an appropriate business reason(s) provided on the claim;
- expenditure is held within budget and
- value for money is obtained
- External Funders terms and conditions must be complied with

4.5 Where the approver of the expenditure is not satisfied that an expense claim should be authorised, the expense claim should be referred back to the claimant for clarification or additional information.

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5. General Points in relation to staff travelling on DCU business

- 5.1 It is essential that all members of staff travelling on DCU business are familiar with this policy and with the correct procedures for claiming reimbursement of travel expenses.
- 5.2 Travel expenses should always be kept to a minimum and should represent value for money for DCU at all times. Each staff member is accountable to ensure that only valid, reasonable and necessary expenses are incurred and that all unnecessary expenditure and extravagance is avoided. Alternatives to travel such as video conferencing, telephone conferencing etc. should be considered where available. 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.
- 5.3 The business purpose of travel on DCU business must be clearly documented on the claim submitted on the Core Expenses System. Claims for reimbursement of travel expenses should be supported by documentation confirming the purpose of travel (e.g. conference programmes, delegate lists, agendas for meetings, detailed itineraries, letters of invitation, etc.).
- 5.4 The costs of all travel on DCU business must be fully recorded and reported. Claims for reimbursement of travel expenses must be supported by itemised receipts for all expenditure claimed (apart from mileage and per diem subsistence claims where standard civil service rates apply).
- 5.5 The Approver Hierarchy within the Core Expenses System is structured to ensure that claimants only see authorised approvers from the Department/School/Company they are contracted to work in. So, for example, if an employee holds an employment contract with the Faculty of Science and Health, the employee will only see approvers from the Faculty of Science and Health in the dropdown list of approvers when completing their expense claim.
- 5.6 No personal travel expenditure or other personal costs should be claimed through the Core Expenses System.
- 5.7 The costs of travel/subsistence of persons not employed or contracted by DCU, will not be covered or reimbursed by DCU.
- 5.8 Where a staff member extends their trip for personal reasons, it must be ensured and demonstrated that all additional costs are borne personally by the staff member. In such cases, staff must clearly demonstrate that legitimate DCU business is the primary purpose of travel. Any extensions for personal reasons must be recorded in staff annual leave records.
- 5.9 All claims for reimbursement of travel expenses by staff members must be made through the Core Expenses System and all approved claims will be paid directly to the bank account provided by staff members, held on the Core Expenses System. Expense payment runs are made by the Finance Office every two weeks.

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5.10 Where updates or changes are required to the Core Expenses System eg new approvers, claimants etc, these are noted on [this link](#) .

5.11 Approved non-staff members (such as Phd students attending approved research conferences) claiming expenses from DCU in respect of travel costs, must be paid on an actual vouched basis rather than through mileage and subsistence claims. These expenses may be submitted and approved via the Non Invoice Expenditure Requisition (NIER) process or through the purchase order route, on the Agresso financial system.

5.12 While personal credit card statements or credit card receipts may provide proof of payment, they are not acceptable in support of an expense claim. The actual detailed invoice or till receipt related to the credit card purchase should always be electronically attached to the claim on the Core Expenses System.

6. Use of Private Car & Motor Travel Rates

6.1 Persons travelling on DCU business may only use their own motor cars subject to the authorisation by the Line Manager. In order to claim mileage, you must first register your private car on the Core Expenses System and it must be approved on the system by your Line Manager.

6.2 Staff using their private car on DCU business may claim mileage at the appropriate motor travel rate as published from time to time by the Department of Public Expenditure and Reform and currently available here:

<https://www.dcu.ie/finance/department-public-expenditure-and-reform-dper-circulars>.

It is these rates which are updated within the Core Expenses System when new rates are published by Department of Public Expenditure and Reform.

6.3 The following points should be noted in relation to mileage expenses:

- Staff should only use their private car on DCU business where no practical alternative, such as public transport, is available
- The motor travel rate covers all expenses associated with the use of a staff member's private car on DCU business (e.g. fuel, motor tax, insurance, maintenance, etc.)
- External car parking charges and tolls will be reimbursed where supported by the receipts
- No reimbursement will be made for parking fines or clamping fees
- Mileage cannot be claimed in respect of any portion of a journey which covers all or part of the claimant's usual route between home and normal place of work
- Where a staff member travels to a location direct from home or returns home direct, the mileage payable will be calculated by reference to the distance from home or normal place of work, whichever is the lesser
- All claims for mileage must be supported with full details of all journeys taken including the departure point, the destination, the purpose of the journey, and the number of kilometres travelled.

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7. Public Transport

- 7.1 It is expected that public transport (bus and rail) will be used when available and suitable.
- 7.2 Return tickets, contract or season or other discounted tickets, should be used wherever a saving in travelling expenses can be secured.

8. Taxis

- 8.1 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.
- 8.2 All taxi bookings for approved business journeys should be made through DCU's procured taxi company for all taxi journeys in the greater Dublin area. Guidelines on how to book a taxi are available on the Procurement Office website <https://www.dcu.ie/finance/taxi-services>. When journeys are made on the DCU taxi account, on completion of the journey the cost should be determined from the driver where the driver uses a manual journey log and that amount written in the driver's log which is signed by the staff member to confirm the journey.
- 8.3 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. This cost may be claimed through the Core Expenses System.

9. Air Travel

- 9.1 The risk of travelling abroad to any destination should be considered before any booking is made. In particular, the Department of Foreign Affairs (DFA) Travel Advice should be checked <https://www.dfa.ie/travel/travel-advice/>. Staff should not travel to countries where the DFA Security Status for that destination is 'Do Not Travel'.
- 9.2 Air travel should be planned so as to reduce the total amount of travelling to the minimum consistent with efficiency of time and sustainability.
- 9.3 While different airlines may use different terminology, in general, there are four categories of air travel class:
 - Economy Class
 - Premium Economy Class
 - Business/Executive Class
 - First Class

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All air travel should ordinarily be on economy class flights.

In exceptional circumstances employees may travel in non-economy class (excluding first class) 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 non-economy class travel must be warranted in the circumstances and approved in writing in advance by the President, Deputy President, Director of Finance, or the Chief Operations Officer.

As a general rule, first class travel must not be used. If it is considered that there are very exceptional circumstances where the use of first class travel is justified for business reasons, this must be approved in writing in advance by two from the following, the President, Deputy President Director of Finance and the Chief Operations Officer..

- 9.4 All travel agency bookings should be made through DCU's procured travel agencies. Further details of how to make a booking are available on the Procurement Office website <https://www.dcu.ie/finance/travel-management-services>. Where direct bookings are made by staff, evidence should be retained to show that the travel booking was cheaper than that available through the DCU procured travel agency.
- 9.5 Every effort should always be made to procure the cheapest possible ticket and travel route. Travel should be planned as far in advance as possible to take advantage of discounted air tickets, sale fares, etc.
- 9.6 The availability of frequent traveller points should not influence the choice of airline and any such points obtained on DCU flights should be used against the cost of future flights undertaken on DCU business.
- 9.7 In no circumstances is it permissible to trade down any class of flight to enable a person who is not a member of staff to travel.

10. Subsistence:

- 10.1 It is preferable that expenses should be claimed by reference to vouched costs but, where applicable, Department of Public Expenditure and Reform published rates may be used as a basis to recover subsistence costs (accommodation and meals). All subsistence rates in line with this policy are updated within the Core Expenses System when new rates are published by Department of Public Expenditure and Reform. Circulars published by the Department of Public Expenditure and Reform are included on the Finance Website: <https://www.dcu.ie/finance/department-public-expenditure-and-reform-dper-circulars>

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10.2 When claiming subsistence, the following should be noted:

- Prior to travel, staff members should review the subsistence allowance available for their DCU business assignment.
- Care should be taken to ensure that no double claiming of subsistence takes place.

10.3 The overnight allowance rate covers an overnight DCU business assignment for a period up to 24 hours from the hour of departure. This business assignment must be at least 100 kilometres from the employee's home or their normal place of work. There are three domestic overnight subsistence rates available to claim and the rate category depends on the period of the business assignment:

- Normal rate is for up to 14 nights
- Reduced rate covers the next 14 nights
- Detention rate covers each of the next 28 nights.

The period of subsistence in any one location is limited to six months.

10.4A domestic day allowance may be claimed where an assignment is outside eight kilometres of the employee's home or normal place of work. There are two domestic day rates available to claim:

- **Between five and ten hour rate:** This rate may be claimed for DCU business assignments that exceed 5 hours but do not exceed 10 hours, and where the assignment is greater than eight kilometres from the employee's home or normal place of work.
- **Ten hours or more rate:** This rate may be claimed for DCU business assignments that exceed 10 hours, and where the assignment is greater than eight kilometres from the employee's home or normal place of work.

10.5 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.

10.6 A night and a day allowance cannot both be paid in respect of the same time period.

10.7 Subsistence rates for short term assignments (up to 6 months) outside the State reduce after one month to 75% of the listed rates for months two and three, and to 50% for months four to six. More restricted arrangements may apply to these rates depending on the nature of the engagement and location outside the state, as well as the terms and conditions associated with external funding awards. Special arrangements are in place for staff undertaking long-term sabbaticals/research leave. Sabbatical/research leave should be separately confirmed with the Line Manager and HR and must adhere to the sabbatical leave policy <https://www.dcu.ie/policies>.

10.8 In cases where an overnight subsistence rate is available and a claimant submits a claim based on vouched accommodation expenses plus a daily subsistence rate for meals,

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the claim should not exceed the overnight subsistence rate available for the location. The overnight rate should be taken as the maximum amount which can be claimed.

10.9A Vouched Accommodation (VA) rate applies where employees encounter difficulties in sourcing suitable accommodation in Dublin within the standard rate. In such cases, a Vouched Accommodation Rate will remain the vouched costs of accommodation up to a limit of the standard overnight rate plus a nominal amount.

All subsistence rate updates are published by the Department of Public Expenditure and Reform and Circulars are included on the Finance Website:

<https://www.dcu.ie/finance/department-public-expenditure-and-reform-dper-circulars>

11 Accommodation

11.1 Accommodation should be comfortable and safe with essential amenities and should always represent value for money for DCU. As a general rule, staff should not stay in 5-star or luxury hotels, and standard rooms rather than superior rooms should be booked. Suites or mini-suites should not be booked.

12 Return to headquarters at week-end or public holidays:

12.1 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 Subsistence Allowance During Illness

13.1 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 they are 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.

13.2 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.

13.3 If an employee falls ill while on a business trip and costs are incurred to cover change of flights, hotel and hospital/medical costs, the employee should notify the Finance office, contact insurance@dcu.ie.

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14 Travel Advances

- 14.1 As travel can be booked through DCU's procured travel agency travel advances will not normally be made. However, in circumstances where they are required, travel advances may be obtained for a maximum of 80% of the anticipated expenditure. The minimum travel advance is €500.
- 14.2 Application for travel advances can be made through the Core Expenses System which requires approval by School/Department Line Manager and by Finance Operations.
- 14.3 Advances will be paid by a transfer to the applicant's bank account. In cases where an advance is issued but the planned trip does not take place, the funds should immediately be returned to DCU. Applicants should contact the Finance Office, contact accountspayable@dcu.ie for DCU bank account details in order for funds to be returned by electronic transfer.
- 14.4 A staff member in receipt of a travel advance payment through the Core Expenses System, should ensure the vouching expense claim relating to the advance payment is submitted and approved on the Core Expenses System within 30 DAYS following the completion of the travel. The advance expense claim should match or exceed the advance payment and receipts/backup documentation must be attached electronically for review and approval.
- 14.5 Other travel expense claims after the date of the advance payment settlement date will not be processed for payment where a staff member has an outstanding travel advance. E-mail reminders from the Finance Operations team will be sent each month to staff who have advances outstanding past the settlement date
- 14.7 DCU reserves the right to recover unsettled advances by way of a deduction from payroll or other payments where any advance has been outstanding for more than six months.
- 14.8 Staff travel advances are closely monitored and should be kept to a minimum at all times. Travel advances are considered temporary personal loans to individuals. Until properly accounted for by the submission of a fully completed and authorised travel claim, they are treated as recoverable from the individual, whether by direct recoupment or by deduction from any monies due and payable to the individual.

15 Insurance

- 15.1 Full details of the DCU travel insurance cover provided for staff on official travel are available on the Finance web pages <https://www.dcu.ie/finance/travel-insurance-policy-0>. Any further details or claim forms, in the event of a claim, are available from the Finance Office, contact insurance@dcu.ie

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15.2 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 the DCU 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.

15.3 It is the responsibility of each staff member who anticipates the need to use a personal car on DCU business to ensure that the private motor insurance cover in place is adequate to cover business use driving as distinct from ordinary personal private use only. The authority for the use of a privately owned motor vehicle by a person on the business of DCU is subject, inter alia, to the individual confirming that:

- 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. The employee must update the Core Expenses System for changes in the insurance status of their vehicle.
- the individual is responsible to obtain an indemnity from their private motor insurer in favour of DCU.
- 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.

16 Time Limit on Claims

16.1 Expense claims should be claimed through the Core Expense System on a timely basis, typically within 3 months following completion of travel. It is particularly important that expenses incurred close to the end of the DCU financial year (30 September) are claimed as soon as possible. Failure to do so will mean that the expenditure will come out of your subsequent year budget.

For research and self-funded projects, the claim must be submitted before the end date of the project and relate to travel undertaken within the start and end dates of the project.

17 Gifts, Entertainment and Sponsorship

17.1 Gifts, Entertainment and Sponsorship are covered under the Gifts, Entertainment and Sponsorship Policy www.dcu.ie/policies.

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18 Purchase of other items

18.1 The process for the reimbursement of expenses must not be used for the purchase of items, e.g. IT software, which should otherwise be sourced through the normal procurement process and purchase ordering system of DCU. Therefore, all business IT equipment e.g. laptops, computers etc must be ordered through DCU ISS to ensure that

those items can be supported by ISS. It is important that all laptops used by employees for work purposes are DCU encrypted and have the appropriate anti-virus installed to minimise the risk of a cyber attack.

18.2 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.

19 Relocation Expenses

19.1 All claims in relation to relocation expenses must be made in accordance with the Relocation Expenses Policy, which can be found at www.dcu.ie/policies.

20 Breach of Policy

20.1 Staff who breach this policy or submit false or exaggerated expense claims may be subject to disciplinary proceedings which may result in disciplinary action up to and including dismissal.

20.2 Under the Criminal Justice (Theft & Fraud Offences) Act, 2001, DCU is required to inform An Garda Síochána of any cases of fraud, irrespective of value, which come to its attention.

21 Release of Information

21.1 Details of payments made under this policy may be released in response to requests received under Freedom of Information legislation or arising from an official request from Government or Funding Agencies.

22 Core Expenses System User Guides

22.1 Detailed user guides for both the claimant and the approver in relation to the Core Expenses System are available on the Finance Office Website:

<https://www.dcu.ie/finance/core-expense-system-user-guide>

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23 Version Control

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