Document Information

1. Document Details

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1. Approvals

This document has been approved by following approvals (in order where applicable):

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| **Name** | **Date** | **Details of Approval Required**  |
| TUS Audit and Risk Committee | 04/04/22 |  |
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#### Purpose and scope

The purpose of this document is to set-out the procedure of The Technological University of the Shannon: Midlands Midwest (TUS) for staff in respect of Travel and Subsistence (T&S). This procedure provides staff with clear guidance to follow when performing associated Travel and Subsistence (T&S) activities.

#### Processing of Claims

For budget control all claims for reimbursement should be submitted no later than the month following travel. Claims in excess of three months old must be approved by the Finance Manager prior to payment and may be referred to the VP Finance and Corporate Governance.

The expense claim payment schedule will be circulated to all staff. Claims received after the notified cut-off date will be paid in the following period. The employee must ensure the claim is approved by their Head of Department/Budget Holder before the claim can be processed.

It is the budget holder/approver’s responsibility, by reviewing the claim, to ensure that it is in compliance with these procedures and in particular that:
Prior approval has been obtained

* Expenditure is held within budget
* Value for money is obtained
* All original receipts are provided in the case where receipted items are being claimed.
* There is adherence to the ‘lesser of home or headquarters’ rule for all expenditure claimed (please note that the same rules and regulations apply to weekend conferences/seminars).

#### Domestic Travel

Travelling expenditure should only be undertaken in respect of necessary absences from an employee’s normal place of work. Alternatives to travel such as Teams calls, telephone conferencing, etc. should be considered where available.

Staff intending to undertake travel on TUS business MUST receive the pre-approval of their Manager/Head of School/Department/Budget Holder.

TUS Midwest Domestic Travel - staff apply for pre-approval through **Core ESS** (Employee Self Service)

TUS Midwest Foreign Travel and all travel for TUS Midlands – staff use the Travel Approval form provided.

When claiming for domestic travel using the Core Portal, staff members have the option of scanning receipts and uploading them to accompany their online expense claim. For TUS Midlands, receipts may be scanned and e-mailed to expenses.midlands@tus.ie with the Travel Claim form. If either option is used, staff members must retain all original receipts until the expense claim has been paid.

Receipts must show verifiable and authentic details of purchase and proof of payment. The business purpose of all travel costs should be clearly stated on each claim.

All claims for expenses must be authorised by the Budget Holder of the cost centre to which the trip is to be charged. It is the responsibility of the Budget Holder to determine that an expense claim is correct before approving it.

Public transport should be used at all times except in the following circumstances:

* where no suitable public transport (i.e. train or bus) is available;
* where public transport is available, but only at greater expense;
* where goods/equipment need(s) to be transported to a venue;
* other limited circumstances e.g. where time constraints demand the use of private transport.

Where an individual decides to use their own private transport instead of the available public transport option, the Public Transport Rate will be paid unless one of the above exemptions applies.

Staff members are obliged to enter and update their car details as necessary and update insurance details annually through the core portal, or note them on the travel claim form as appropriate. When submitting a claim, the claimant confirms that TUS has no liability for any loss or damage resulting from the use of their vehicle and the correct level of insurance is in place and up to date.

A staff member who is authorised to use his/her own transport while travelling on official business will be reimbursed in accordance with the appropriate motor mileage/kilometre rates approved by the Dept. of Finance. These rates are at present fixed by reference to the engine size of the vehicle and the cumulative total miles claimed to date in the calendar year. Please refer to official DPER guidelines for further information.

Taxis should only be used where no other suitable form of public transport is available. Original receipts must be provided at all times.

Where more than one employee is travelling to the same location, reasonable effort should be made to avoid multiple individual journeys.

Travel expenses will not be paid in respect of any portion of a journey which covers all or part of a staff member’s usual route between home and their normal place of work. Where the claimant makes an official journey directly from home or returns home directly, the travel allowances payable will be calculated by reference to the distance from home or their normal place of work to the destination involved, whichever is the lesser.

Reduced travel rates are payable for journeys associated with an individuals’ job but not solely related to the performance of those duties, for example in the following circumstances:

* Attendance at approved courses of education
* Attendance at courses or conferences

#### Intercampus Travel

Intercampus travel must be undertaken only when necessary and must be consistent with the business needs of TUS. Staff must consider alternatives to travel, e.g. Teams meetings and other available media, where appropriate. Subsistence will not be paid to staff travelling to other TUS campuses.

#### Subsistence Allowance

Subsistence allowances are paid for time spent away from a staff member’s normal place of work, other than for intercampus travel. They relate to expenses incurred in respect of accommodation and meals. Expenses paid as subsistence, at the standard rates, do not need to be substantiated by receipts. Please refer to DPER CL 23/2021 for further information.

Subsistence allowance will not be paid where a staff member is required to travel between TUS campuses. The onus is on the claimant to ensure that this information is accurately declared on the Travel & Maintenance Claim.

Overnight allowances are not payable where the destination is within 100km of the claimant’s home or normal place of work. However, in exceptional circumstances and where the department is satisfied that an operational need exists, a night allowance may be paid for an absence on duty at any place within the above distance limits but in excess of 50km, in accordance with DPER Circular CL 05/015.

Where an overnight allowance applies, it is intended to cover a period up to 24 hours from the time of departure and any balance of time not amounting to 5 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 headquarters of 5 hours or more, provided the venue is more than 8 kilometres from the employee’s normal place of work:

* a 5-hour allowance may be claimed for absences, equal to 5 hours but less than 10 hours, from an employee’s normal place of work on TUS business.
* a 10-hour allowance may be claimed for absences of 10 hours or more, from an employee’s normal place of work on TUS business.

Where meals are provided, the subsistence claim will be reduced as follows:

* where either lunch or dinner is provided, the five-hour rate will be deducted
* where both lunch and dinner are provided, the ten-hour rate will be deducted.

Receipts are not required when claiming subsistence rates since the authorised rates are the maximum payable. In any one claim, expenses for subsistence should be based on subsistence rates or on actual receipts but not a combination of both. Actual receipts for subsistence, including hotel costs where appropriate, must not exceed the subsistence rates.

#### Foreign Travel

Travelling and subsistence allowances are payable only in respect of necessary absence from the normal place of business. All travelling arrangements should be planned so as to reduce the total amount of travel to the minimum consistent with efficiency. All official travel should be the shortest practicable routes and by the cheapest practicable mode of conveyance.

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 the budget holders to ensure that only essential travel is undertaken and that the number of persons travelling on official business is kept to a minimum, consistent with the requirements of official business. All foreign travel must be pre-approved on the Travel Approval Form by the relevant Vice-President or Dean, with the exception of the President’s foreign travel which will be pre-approved by the Vice-President Finance and Corporate Governance.

Foreign travel bookings should be made through an approved travel agent (Club Travel). It is expected that staff will use economy class travel including internet (low cost carriers) for short haul flights. Premium economy class or business class travel should be confined to limited situations where the Manager/Head of Department/Faculty is satisfied that the additional cost can be justified in relation to the length of the flight and the official business to be conducted.

#### Foreign Travel - Claim Process

Foreign travel claims are processed using the paper-based method. Staff must apply for approval in advance of travel using the appropriate form (available from expenses.midwest@tus.ie or expenses.midlands@tus.ie as appropriate) and submit to their Manager/Head of Department/Faculty and the relevant Dean or Vice-president.

All foreign travel expenses and subsistence must be claimed using the Travel Claim Form. The approver is responsible for ensuring that there is a budget available to pay the claim in the cost centre(s) selected for the transaction. The Finance office will process the Travel and Subsistence claim provided that the claim is fully supported by the necessary receipts and relevant approvals. The purpose of all travel costs should be clearly stated on each claim. General purposes such as “business trip” will not be accepted and the name and date of the conference or purpose of the meeting is required

The onus lies with the individual making the claim to ensure that their claim has been approved by the appropriate budget holder before the claims cut-off date. Late claims will not be processed until the following period. Expense claims that are not fully-approved will be returned unpaid.

#### Travel Advances

In cases of large expenditure on International travel, advances may be obtained for a maximum of 80% of the anticipated expenditure. In order to facilitate this, advance notice must be given to the Finance Office. Staff may apply for an advance payment prior to travelling abroad by submitting a Claim. Supporting documentation must be provided for all advances (hotel booking confirmations, flight receipts, conference registration fees, etc.) and up to 80% of the advance claimed will be paid.

Travel advances must be appropriately authorised in line with the terms of this policy.

When the trip is complete, a final expense claim will be submitted for the entire trip showing the advance claimed and the balance due for reimbursement. Receipts are required to be submitted within two weeks from the return date. Any delay in submitting a final expense claim may delay payment for other subsequent claims.

#### Subsistence Allowances Abroad

Subsistence allowances are paid for time spent away from a staff member’s normal place of work and they relate to expenses incurred in respect of accommodation and meals. Expenses paid as subsistence, at the standard rates, do not need to be substantiated by receipts. For certain foreign destinations, it is necessary to supply vouched costs for all accommodation and meals as per the Subsistence Allowance Abroad Circular 07/2017.

Where accommodation or meals are provided or included in an event fee paid by TUS, the subsistence claim will be adjusted appropriately. The claimant must ensure that this information is clearly declared on the Travel Claim Form.

#### Rental Vehicles

In exceptional circumstances rental vehicles may be used, if prior approval is received from the Budget Manager. In order that reimbursement is made, the claimant must attach a receipt for the rental value, plus receipts for purchase of petrol/diesel. Please note that if the rental vehicle is used both for personal and TUS business, reimbursement will only be made on the proportion of the cost which relates to TUS business. This should be clearly marked on the supporting documentation.

#### Family and Friends who accompany members of staff

TUS will not pay the travel costs of persons who have no direct connection with TUS and have no role in the official business being conducted during a trip

In instances where family members or friends accompany any official of TUS on official TUS Business, the additional cost incurred will be the personal responsibility of the staff member. All travel costs for non-staff members must be arranged for and paid separately, without reference to TUS or by the use of any resource of TUS.

#### Non-Reimbursable Expenses

TUS will not reimburse any expense which is not deemed to be necessary specifically for TUS’s business purposes. The non-claimable expenses list below is not exhaustive. If you require any clarification on any items not included below, please contact the Finance Department using the e-mail given in section 7 above.

1. Alcoholic beverages (other than those incorporated into “Hospitality” expenses for entertainment of visitors – see section 13 below for full details of the exception)
2. Fines for parking violations
3. Late payment fees for toll bridge
4. Travel Insurance
5. Loss or damage to personal property not covered by the insurance policy
6. Newspapers and periodicals
7. Repairs to personal vehicles used for work related purposes
8. Travel expenses for spouse and other family members
9. Lost or stolen tickets, cash, or personal property
10. Accident Insurance premiums
11. In-room movie rental
12. Dry cleaning/laundry (except for International travel > 7 days)
13. Costs resulting from failure to cancel transportation or hotel reservations.
14. Child minding expenses.
15. Mini bar/room service
16. Tips and gratuities outside of the norm at rates relevant to the place of visit
17. Lounge passes
18. Fast-track security passes for airport security.

#### Hospitality

In all claims, any expenditure containing any element of hospitality and/or entertainment must be underpinned by the following principles:

* incurred necessarily and exclusively for the business of TUS,
* of benefit to TUS,
* properly documented,
* managed in a cost-effective manner,
* specific enough that a third-party reviewer can understand the business purpose for which the expenditure occurs
* purpose of the entertainment,
* date and location of the function,
* names of attendees and the organisation each represents.

Prior approval of the relevant Dean or Vice-President is required, where the cost of hospitality to be provided is likely to exceed €250.

Hospitality expenses must be approved by the budget holder.

At all times, the emphasis must be on value for money and every effort should be made to minimise the costs of any hospitality provided. Hospitality will in the main be focused on external visitors.

The expense must be properly documented and supported by receipts, with all supporting information e.g. attendees, purpose etc.

The expense must be reasonable.

Hospitality is approved for Students when representing TUS at competitions - and only when accompanied by Staff. These should not exceed the 5/10-hour rates as per circular letter E07/2009.

Internal Lunches may be offered to employees who have been identified by prior approval to act as hosts to guests of TUS. The ratio of TUS Staff to External Visitors cannot exceed: 2/1 (2 staff/1 external).

Non-alcoholic beverages may be offered to employees required to work through ‘breaks’ but must be restricted to where dispersal of participants during a break period is not desirable.

The provision of Tea/Coffee for internal meetings should not occur unless there are external visitors present at the meeting. The ratios set out in other sections of this policy should apply.

Hospitality to external examiners/consultants may be offered where necessary. Receipts must be provided. The ratio of TUS staff to external visitors cannot exceed: 2/1 (2 staff 1 external).

**Exclusions**

Specific **exclusions from** this Hospitality Policy are expenses in relation to the following events.

* Alcoholic Beverages should not normally be charged to TUS. There is no exception to this during normal working hours. However, when it is necessary to entertain visitors after office hours, it may be appropriate to serve alcohol with a meal. The cost of alcohol should be closely controlled and in proportion to the cost of food. A maximum of 20% is considered reasonable. In all circumstances, it is necessary to have the prior approval of the budget holder.
* Farewells to staff leaving the employment of TUS.
* Flowers on occasions other than wreaths following the death of an immediate family member or staff member or student.
* Admission Fees/Travel Costs for students to events.

#### Disputed Claims

Claims are processed by the Finance Department and the application of allowances and regulations will be applied and checked by staff in the office. Any claim that is queried or disputed can be referred by the Claimant directly to the Finance Manager for review.

Exceptional cases and Appeals will be referred by the Finance Manager to the Vice President Finance and Corporate Governance for adjudication. The decision will be noted on or attached to the claim and retained for audit purposes.

#### Audit/Reporting

The operation and management of these policies and procedures are subject to audit on an annual basis, in accordance with the existing procedures of TUS’s Finance Department and the Comptroller and Auditor General. Discrepancies or non-conformance of these policies and procedures are reported to the Audit and Risk Committee and Governing Body, as appropriate.

#### Review and Update

Review and updating of this policy will be completed on a rolling periodic basis (every three years) or sooner, should there be a change to relevant Legislation / Regulations / Revenue Guidelines / Circulars.

#### Related documents

For further details employees should refer to the Travel and Subsistence policy and relevant circulars.