



Code	QA302
Title	Sustainable Travel Policy
Policy Owner	Bursar
Date	18 th December 2023
Approved By	Údarás na hOllscoile

1. Purpose

- 1.1. The University's value of sustainability is important to us and should be considered when determining whether and how to travel.
- 1.2. To encourage awareness of environmental sustainability and impact when assessing the need to attend an event in person. Where possible University business should be completed through on-line technology tools available such as Microsoft Teams and Zoom.
- 1.3. To present a fair set of rules and procedures, in respect of travel expenses, in an open and transparent manner.
- 1.4. To ensure that the University correctly reimburses claimants for properly authorised and reasonable travel expenses incurred, wholly, necessarily and exclusively, in the performance of their duties.
- 1.5. To ensure that appropriate university travel is supported in a manner that is compliant with the Revenue Commissioners guidelines on tax-free reimbursement of travel expenses and to demonstrate value for money whilst disbursing public funds.

This policy supports a sustainable travel approach which should consider the environmental impacts of travel and using lower-carbon methods of transport where possible and minimise the overall number of journeys to reduce carbon emissions. Further revisions of the policy will include further such considerations as we develop the capacity to support the required mechanisms which would facilitate a broader such approach.

2. Scope

The travel policy applies to all travel undertaken on University of Galway business regardless of the budget from which travel is funded.

More restricted rules may apply to expenditure chargeable to research grants depending on the terms and conditions attaching to the particular research grant. In these situations, claimants must ensure that all travel expenditure complies with those particular terms and conditions.

3. Revenue Guidelines

- 3.1. We recognise that travel is often necessary for carrying out the research, teaching, engagement and other activities of our university consistent with our mission, and this policy supports the reimbursement of such necessary expenses within Revenue guidelines. Those guidelines state that where employees necessarily incur expenses of travel (and subsistence relating to that travel) in the performance of the duties of their employment, the reimbursement of such expenses may, within certain limits be made tax-free. From January 2024 Revenue require employers to report in real time, travel and subsistence expenses which are reimbursed to individual employees.

- 3.2. Where the payment of remuneration to employees is labelled incorrectly as tax-free expenses, the Revenue Commissioners will consider whether there is any element of fraud or neglect involved or whether a Revenue offence may have been committed and will take whatever action they deem appropriate.
- 3.3. The conditions under which the reimbursement to employees of the expenses of travel and subsistence may be made without deduction of tax are as follows –
 - 3.3.1. Firstly, the employee must be temporarily away from her/his normal place of work¹ in the performance of the duties of her/his office or employment;
 - 3.3.2. Secondly, the travel expenses must be necessarily incurred in the performance of the duties of the office or employment, and
 - 3.3.3. Thirdly, arising from a long-accepted position supported by tax case law, the expenses of subsistence must attach to travelling necessarily incurred in the performance of the duties of the office or employment.

4. General

- 4.1. As part of our commitment to sustainability and to climate action, alternatives to international travel must be considered before booking travel. Examples of alternatives include use of virtual collaboration tools (VCT) as well as examining whether colleagues from across our university are attending the event and are able to carry out the same purpose.
- 4.2. All staff and student T&S claims must be completed, approved, and processed, using the online Agresso system. As stated on the Agresso log in page, use of the system signifies that the claimant has read, understood, and agrees to abide by, University T&S policy.
- 4.3. Except as noted in policy QA303, the University recognises and adopts T&S related circulars issued from time to time by the Department of Public Expenditure & Reform (DEPR), copies of which are available at gov.ie - [Circulars \(www.gov.ie\)](http://www.gov.ie)
- 4.4. Rates claimable may not exceed those authorised by policy. These are the **maximum rates** that may be paid; lesser rates may be agreed from time to time between budget holders and claimants.
- 4.5. Reimbursement of authorised claims will normally be made within 10 working days of system authorisation by the final approver.
- 4.6. All international and domestic overnight travel arrangements must be independently approved in advance by the budget holder ([form](#)). If the person travelling is the budget holder then approval must be sought from the claimant's line manager. If the person travelling is a connected person of the budget holder then approval must be sought from the budget holder's line manager.
- 4.7. In **exceptional circumstances**, reimbursement at rates that exceed the standard rates may be claimed on a vouched basis subject to the relevant UMT member's approval together with the claimant's justification. Both approval and justification must be attached electronically to the claim. In accordance with revenue rules the portion of the cost exceeding the subsistence rate is taxable and must be taxed via payroll.
- 4.8. Expenses will not be paid in respect of any portion of a journey which covers all or part of the claimant's travel to or from their normal place of work.

¹ Revenue define the normal place of work is the place where the individual normally performs the duties of her/his office or employment. The University will provide facilities necessary for the work to be performed at the business premises. Where the employee chooses to work from home, this would not be regarded as the normal place of work. The University campus / subsidiary base is your normal place of work.

Where an employee has more than one 'normal place of work' the payment of Travel and/or Subsistence cannot be made without deduction of tax, where the employee is travelling from home to work, wherever that place of work may be. If the individual was required to travel from one University campus to another, then this would be considered a business journey and may be reimbursed without the operation of PAYE/PRSI/USC. HR should include a University base for each employee and where duties are performed in other locations they must add this to the contract.

- 4.9. Travel should be via the shortest practicable route and by the most economically practicable mode of travel.
- 4.10. Journeys that commence from a location that is closer to the destination than the University or the claimant's normal place of work will be reimbursed from that closer location.
- 4.11. Travel costs incurred by University staff under invitation from other publicly funded bodies, must be claimed from the inviting party. Travel costs incurred by University staff necessary for performing their role, should be claimed from the University only, even if a third party organisation derives a benefit from such work. Claimants may not benefit from more than a single reimbursement of their journey costs by claiming from more than one source.
- 4.12. Claimants are expected to seek the best possible value for money in all aspects of their travel arrangements and to exercise reasonable care and diligence in so doing. Where circumstances permit, travel must be planned to take advantage of discounted fares and accommodation rates that may be available by advance purchasing.
- 4.13. Partners, spouses, children and connected persons² who may accompany University staff on University business are responsible for their own costs. Under no circumstances may reimbursement be sought for these costs irrespective of the funding source.
- 4.14. Additional costs associated with altering or extending a University funded business trip for private purposes must be borne directly by the claimant. In such cases, staff must clearly demonstrate that legitimate university business is the primary purpose of travel. The claimant must keep documentary evidence that the University incurred no additional costs due to the extension. Any extensions for personal reasons must be recorded in staff annual leave records.
- 4.15. The claimant and the authoriser of the claim shall not be one and the same person and must not be connected persons. As a general principle the person authorising claims must be more senior than the claimant. Claims must be approved by the budget holder or in the case of budget holder claims, by a second approver at a senior than the budget holder.
- 4.16. All travel and subsistence claims equal to or exceeding €2,000 must, in addition to the requirements above, be authorised by the relevant UMT member.
- 4.17. All claimants and approvers must attend mandatory training on the University's travel policies.

5. Travel

5.1. Public Transport.

Public transport must be used, where feasible, when travelling on University business. Claimants must travel standard/economy class on trains.

5.2. Private Car

Where public transport is not available or not suitable, own transport may be used subject to Policy QA303 motor travel.

5.3. Taxis

Taxis should only be used when necessarily required and the relevant claim must always detail the journey involved and the reason for using a taxi. Receipts must be provided.

5.4. Car Rental

The use of privately hired means of transport (other than reasonable use of taxis and/or rental

² A connected person includes: a child, stepchild, grandchild, grandparent, brother or sisters; a spouse/civil partner or the spouse/civil partner of any person listed previously; a person carrying on business in partnership with them, or with any person listed previously; an institution which is controlled by them or by any person listed previously; or any person included within the definition of Connected Person as set out in Section 220 of the Companies Act; a body corporate in which they or any person, listed in any of the first four categories previously has a substantial interest

vehicles) requires documented prior approval by the relevant UMT member, whether booked directly or through the travel agency service.

Car rental must only be undertaken when it represents the best value for money for the university in respect of the trip in question. The model selected must be the most economical bearing in mind the number of staff to be transported, and the rental period must always be kept to a minimum. Care should be taken to ensure adequate motor insurance is in place. University of Galway does not extend motor insurance to hired vehicles.

5.5. **Air Travel**

In accordance with section 1.1 above flights taken on University Business are a significant source of carbon emissions for our University. Efforts should be made to avoid travelling whenever possible, and find other ways of being present at meetings, events or conferences. The University encourages the consideration of using modern technology as an alternative to travel. This will reduce carbon footprint, costs and time implications associated with travel, in line with our climate action roadmap. If air travel is still be deemed essential, then the following rules apply:

- All air travel should be on economy class flights.
- The use of premium classes of air travel requires prior approval by the relevant UMT member and the Bursar and will only be considered in cases of air travel that exceeds eight hours flight time and is clearly an allowable cost by the funding source. Application must be made on the attached [form](#).

5.6. **Travel Management Services**

The University has contracts for provision of travel management services. These are the only travel management service which are permitted for use. This is of particular benefit in saving staff time and achieving value for money when making long haul and complex travel arrangements, where it should be used. This service is available for booking domestic and international accommodation and travel. Accommodation costs must be within the destinations subsistence rates. The relevant terms of the travel management contract are available on the University's Procurement web page.

Staff may book travel and accommodation directly (no other travel agencies may be used) and reclaim the costs incurred. They must demonstrate that this resulted in no additional costs being incurred by the University.

6. **Subsistence**

Subsistence rates are the maximum rates which can be claimed for a location and, if the actual costs incurred are lower than the maximum rate, the lower figure should be claimed. Care must be taken to ensure that no double claiming of subsistence takes place i.e. if hotel bills include the cost of breakfast or if conference fees include the cost of lunches or dinners, the rate of subsistence claimed must be reduced accordingly. The calculation basis for any subsistence claimed must be clearly detailed on the claim form.

6.1. **Flat Rate per diem Subsistence Allowances**

- a) **Overnight allowance** covers a period of up to 24 hours from time of departure as well any further period not exceeding 5 hours (i.e. 29 hours). It is payable only for absences on University business at a location more than 100 kms from the lesser of the claimant's home or normal place of work.

For foreign travel the time starts at flight landing at destination and ends at flight departure from destination. Any costs incurred outside of this period may be claimed as vouched expenses.

The overnight allowance is designed to cover the staff member's overnight expenses for accommodation, meals and drinks. Where there is no overnight rate for a particular destination³, reimbursement will be based on vouched expenses.

The overnight rate depends on the period of the assignment/business trip. There are reduced rates for certain periods.

- b) **Day Allowance - Five Hour Allowance** - A 5-hour allowance may be claimed for absences from normal place of work on University business that exceed 5 hours and where the venue attended is more than 8 kms from the lesser of the claimant's home or normal place of work. Time spent at normal place of work or on journeys from home to normal place of work or vice versa will not reckon towards the qualifying period of five hours. The day allowance cannot be claimed if the overnight allowance rate is being claimed, except if over 5 hours is worked the following day.
- c) **10 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 attended is more than 8 kms from the lesser of the claimant's home or normal place of work. Time spent at normal place of work or on journeys from home to normal place of work or vice versa will not reckon towards the qualifying period of five hours.

7. Guidance for Claimants

Claimants are responsible for their own claims and for ensuring their claim adheres to this policy.

7.1. Each expense claim **must** clearly and succinctly record:

- 7.1.1. prior approval for the trip, completed approval [form](#) to be attached to the claim;
 - 7.1.2. full particulars of the trip, i.e. Purpose of trip (include copies of agenda, minutes of meetings, conference brochures, including details of meals provided, certificate of attendance etc.). General purposes such as "business trip" will not be accepted;
 - 7.1.3. departure and destination locations, dates and times; including flight details, where relevant;
 - 7.1.4. mode of travel;
 - 7.1.5. if relevant, justification for use of own transport, refer to policy QA303;
 - 7.1.6. ancillary costs incurred if required for the business trip;
 - 7.1.7. details of fellow University travellers (if their costs were incurred and are claimed by the claimant);
 - 7.1.8. names of attendees at meals (while on a trip) for which costs are claimed, distinguishing between University employees and others and noting their organisation. The requirement for the meal must also be provided;
 - 7.1.9. documented justification and prior approval for any claims that vary from University Policy approved rates;
 - 7.1.10. if relevant, documented approval to claim outside of the 3-month period post trip.
- a) Claims for reimbursement of travel expenses must be made as soon as possible and, in any event, no later than 3 months after the date incurred or no later than one month prior to leaving the University or retiring. Where it has not been possible to make the claim within 3 months of the trip the claimant must document the reason and have that approved by their UMT member. The documented approved must be attached to the electronic claim.
 - b) Itemised receipts in support of claims must be attached electronically, prior to submission for authorisation (ideally all scanned as one PDF document). These must clearly record an analysis of

³ Civil Services rates

cost between e.g. food, beverages and gratuities. Original receipts are required and credit card slips are not acceptable.

- c) Alcohol: When claiming for vouched subsistence while travelling away from the University, it is not possible to reclaim the cost of alcohol other than for official hospitality and as set out in the QA441 Gift and Hospitality Policy.
- d) Receipts are not required to support claims for flat rate per diem subsistence allowances. Evidence of travel is compulsory and claimants must ensure that they can meet this requirement.

8. Guidelines for Authorisers

The approver must, when reviewing expense claims, ensure value for money, completeness of details, appropriateness, necessity and relevance to the specific business of the University, *prior* to authorising any claims.

In addition, they are responsible for adherence to this policy and adherence to the claim procedures outlined. This responsibility cannot be delegated when nominating a substitute approver. The use of substitute approvers must be minimised and should only be used for exceptional circumstances e.g. annual or sick leave. Substitute approvers must always be of an equal or higher grade / seniority of the approver.

9. Insurance

- 9.1 Except for regular commuting to and from work, employees are covered by the University's insurance policy when travelling within or outside of Ireland. There are exceptions for this cover and people who work overseas for over 12 months must notify the Insurance Office as they will not be covered.
- 9.2 Cancelled trips/delayed trips that incur additional costs must follow the insurance policy. Documentation from the insurance claim/query must be attached when submitting such expenses.
- 9.3 The costs of any additional travel insurance policies taken out by staff members will not be reimbursed.
- 9.4 Staff and students should check with the University Insurance Office to confirm the details of insurance cover when travelling on university business.

10. Advances

Advances may be granted of up to 75% of estimated personal out-of-pocket expenses. Where advances have been given, claims must be submitted within **one** month of returning from the trip. The value of the advance must be deducted from the relevant expense claim. Failure to comply with these deadlines will result in the claimant being ineligible to apply for future advances. Any advance outstanding for more than two months will be deducted from the claimant's salary.

11. Breach of Policy

- 11.1 Exaggerated claims, which result in an overpayment to an individual, must be reimbursed to the University within two weeks of identification of the overpayment.
- 11.2 Breach of this policy or submission of an exaggerated or false expense claim may be subject to disciplinary proceedings in accordance with applicable policy.
- 11.3 Should any actual or suspected breach of this policy arise, the University may refer the matter for consideration under any other policy or procedure and/or make any report(s) externally that it considers appropriate or that may be required by law.
- 11.4 Repeated (more than twice) failure to comply with this policy as a claimant or approver will result in removal of access to the claim system until personnel are retrained and familiar with University policies.
- 11.5 Repeated (more than twice) failure to comply with this policy may result in the removal of budget holder status from the claimant or approver and /or a reduction in budget at the discretion of the Bursar and Director of Human Resources.

12. Approvals

The following table outlines approvals required.

Expense Claimant	Approver
President	Chair of Governing Authority
Deputy President & Registrar	President*
Other UMT members: - Bursar - Chief Operating Officer - Director of HR	President*
Vice-Presidents: - VP Research - VP Equality and Diversity - VP International - VP Development	President*
President's Direct Reports: - Director of Risk and Internal Audit - Director of Planning and Administration	President*
Deans	Deputy President & Registrar*
Secretary for governance and academic affairs	Deputy President & Registrar*
Head of School	Dean of affiliated College*
Head of Discipline	Head of affiliated School*
Head of Administrative Unit	Relevant UMT member*
Research Institute Director	Head of affiliated College*
Research Centre Director	Head of affiliated School*
Research Budget Holder	Head of affiliated School*
Researcher	Research Budget Holder*
All Other Staff	Head of Academic / Administrative Unit*

* Or authorised nominee. While authorised nominee(s) may authorise expense claims on behalf of approvers, the onus is on the approvers to ensure compliance with policy

13. Responsibilities

Name	Responsibility
Claimant	<ul style="list-style-type: none"> To attend mandatory training on University travel policies. To ensure that they are up to date on policies. To seek pre-approval for travel. To ensure that travel has been conducted within the University travel policy. To apply via the web portal for reimbursement of expenses within 3 months. To provide documentation to enable the claim to be checked and to satisfy audit requirements.
Budget Holder/Authoriser	<ul style="list-style-type: none"> To attend mandatory training on University travel policies. To ensure that they are up to date on policies. To consider requests for pre-approval of travel. To approve the reimbursement of expense claims which are in compliance with the travel policy. The onus is on the approver to satisfy themselves that claims they approve, and claims that are approved on their behalf, are wholly in compliance with the particulars of the University policy. This responsibility cannot be delegated when nominating a substitute approver.
Director Financial Accounts & Bursar	<ul style="list-style-type: none"> To provide training on the travel policy. To provide training on use of the travel claim system. Policy Owners.

4.0 Related Documents

[QA303 Use of own transport policy](#)

[QA304 Reimbursement of travel and subsistence costs to non-university staff and students Policy](#)

[QA330 Reimbursement of miscellaneous expenses incurred by staff](#)

[QA403 University Fraud Policy](#)

[QA413 Conflict of Interests Policy](#)

[QA441 Gifts and Hospitality Policy](#)

[QA415 Employee Code of Conduct](#)

[Student Code of Conduct](#)