



Tierney Building
University College Dublin
Belfield, Dublin 4, Ireland

T +353 1 716 1601/1714/1455
F +353 1 716 1216

Áras Uí Thiarnaigh
An Coláiste Ollscoile, Baile Átha Cliath
Belfield, Baile Átha Cliath 4, Éire

www.ucd.ie/bursar

To: All UCD Staff

From: Bursar

Re: Faculty and Staff Expenses

Date: 1-6-2018

This memo provides guidance on the main issues which arise in relation to faculty and staff expenses. While the memo cannot provide information on every scenario which may be encountered in the preparation of expense claims, the most common and frequently occurring issues are covered. The overriding principle is that only valid work-related costs should be claimed and that such costs should be kept to a minimum.

If a faculty or staff member has a query re the reimbursement of a particular expense item, it should be queried and cleared in the first instance with whoever will authorise the expense claim. The Bursar's Office can also be consulted if advice is required in relation to a specific expense item.

Claims are processed quickly and payment is made within five days directly to the claimant's bank account. Payment delays can be encountered for various reasons including incomplete or illegible authorisation, lack of supporting documentation, coding errors and the claiming of ineligible expenditure.

It is important that each faculty and staff member is familiar with the University's expense payment policies and procedures and is aware of the importance of submitting accurate and fully documented claims. As a basic requirement, expense claims should be clearly presented, fully vouched and properly authorised. Information on specific expense related issues is detailed below for your information. Further details are also available on the Bursar's Office web-site.

Value for money

Faculty and staff members should ensure that their expense claims are kept to a minimum and represent value for money for the University. Where possible, travel within Ireland should be by public transport rather than by private car and business class travel should not be used except in accordance with the University's travel policy.

Authorisation of claims

All expense claims must be authorised by an appropriate signatory. The general principle is that expense claims should only be authorised by the faculty or staff member to whom the claimant reports. Individuals are not permitted to authorise their own expense claims. Unauthorised or incorrectly approved expense claims are returned by the Finance Office for further authorisation.

Expense incurred by	Authorised by
President	Chair of Governing Authority
Vice President/Principal	President/Registrar
Head of School/Support Unit	Principal/Reporting Officer
School staff member	Head of School
Research Account Manager	Head of School
Research staff	Research Account Manager

Faculty and staff authorising claims should be aware that by approving expense claims, they are confirming that the expenses claimed are necessarily incurred, appropriate and relate to University business. If you have any concerns about authorising a particular expense claim, you should delay signing until you are satisfied with all aspects of the claim.

Supporting Documentation for expense claims

The most common reason for the return of expense claims by the Finance Office is the lack of supporting documentation attached to the claim form. It is not sufficient to detail “Research Trip” or “Business Trip” on the front of the claim form without providing evidence supporting the trip. This evidence could include conference booking forms, attendance lists, meeting agendas, e mails, invitations, itineraries or any other third party evidence. It may also be useful in some cases, to attach a brief memo detailing the purpose of the visit. All itemised expenses claimed on the expense form should be supported by a receipt or proof of payment.

University’s Travel Policy

The University’s travel policy is available in the Policies Section of the Bursar’s Office web site at (www.ucd.ie/bursar) and provides detailed guidance on all matters relating to the reimbursement of travel expenses including the following:

- Business class or premium economy class travel approval
- Travel advances
- Payment of expenses to non- staff members
- Subsistence
- Mileage
- Travel insurance
- Prior approval

Km/Mileage claims

In addition to providing the details required on the claim form relating to distances, destination, etc, km/mileage claims should also be supported by evidence confirming the reason for the trip undertaken. This evidence could include meeting agendas, e-mails, invitations, itineraries or any other third party evidence. In some cases, where no such material exists, a memo explaining the background to the claim should be attached. This evidence, which should be attached to the claim form, is particularly important for high value mileage claims.

Mileage claims for journeys which start from home should always be based by reference to the distance from home or normal place of work, whichever is the shorter.

Time Limit

Expense claims must be submitted within twelve months of the date of expenditure. Claims submitted after this cut-off date will not be paid.

Clamping fees/fines

Clamping fees or parking fines will not be reimbursed by the University.

Gifts/Retirement presentations

The cost of any gifts/presentations for faculty or staff members should not be claimed from central university or research funds.

Charging of personal expenditure to departmental and research accounts

Faculty and staff members should be aware that no personal expenditure should be charged to research or departmental accounts or any other university account.

Payments to individuals

Claims requesting reimbursement of funds paid by them to individuals for work undertaken will not be paid. Faculty and staff members should not pay individuals directly and then submit an expense claim for the payment. All such payments must be processed through payroll under deduction of the relevant payroll taxes.

Purchase of Equipment/Personal Computers/Consumables

Equipment such as personal computers and other consumables should be ordered through Eprocurement and processed through the University's creditor payment system rather than claimed through expenses. This ensures that the University complies with its procurement and other purchasing policies, maintains a clear record with University suppliers and correctly accounts for VAT where required.

Travel Insurance

Faculty and staff members travelling on University business are covered by the University's insurance policies. The cost of any additional policies taken out by faculty and staff members will not be refunded.

Hospitality & Entertainment

When submitting a claim for hospitality or entertainment, the claim should clearly state the reason for the entertainment and the names of the guests attending. Any such expenditure should always be necessarily incurred and moderate in cost. Clear guidelines are detailed in the University's Hospitality and Entertainment Policy.

Expense claims chargeable to research accounts

It is important to ensure that claims chargeable to research accounts comply with the regulations attached to the funding contracts. Some contracts do not permit conference travel, travel to certain countries, entertainment expenses, purchase of equipment, etc. The E.U. and S.F.I. do not allow any expenses in respect of entertainment or alcohol to be charged to their contracts. Expenditure which is not reimbursable by a funding agency should not be charged to a research account. Any expenditure subsequently deemed ineligible by a funding agency is chargeable to the relevant School/Unit.

Submission of a false or exaggerated claim

The expense payments system is open to audit by the University's internal and external auditors and by the Revenue Commissioners and the Comptroller & Auditor General.

The submission of a false or exaggerated claim is a serious matter which may lead to disciplinary action being taken by the University. In addition, the University auditors, under the Criminal Justice (Theft & Fraud Offences) Act, 2001, are required to inform the Garda of any cases of fraud, irrespective of value, which come to their attention. In addition, all expense payments are subject to requests received under Freedom of Information legislation.

Following the above guidelines and querying any payment issues before claim forms are submitted for payment, will ensure that your expense claims are processed without delay. If you have any queries in respect of any of the issues raised in this letter, please contact John Kenny at 7161605 or at John.Kenny@ucd.ie

David Kelly
Bursar

