



Polasáí agus Nósanna Imeachta/Policies and Procedures

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| <b>Code</b>         | QA330  |
| <b>Title</b>        | Reimbursement Policy for Staffs Miscellaneous Expenses |
| <b>Policy Owner</b> | Director of Financial Accounting                       |
| <b>Date</b>         | 16 <sup>th</sup> June 2020                             |
| <b>Approved By</b>  | Údarás na hOllscoille 25th June 2020                   |

**1.0 Purpose**

To ensure that the continued pedagogic, research, and related business of the University is facilitated by permitting staff to be reimbursed for reasonable University business related costs incurred privately by them in the performance of their duties. Costs incurred should be wholly, necessarily and exclusively in the discharge of University business.

**2.0 Description**

2.1 The vast majority of goods and services purchased by the University must be procured under the University's procurement policies and procedures. These include use of OGP frameworks, negotiated university contracts, public tendering, and advance quotations.

2.2 From time to time, circumstances may arise when formal compliance with University procurement policy is not possible. In such rare circumstances, staff may be reimbursed for reasonable University business related costs incurred privately by them in the performance of their University duties. The University should suffer no financial disadvantage by this purchase.

2.3 When a number of employees are present, the most senior person present should always incur the cost.

2.4 All staff claims for reimbursement of costs incurred privately by them 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 policy.

2.5 Unless queried for audit or non-compliance with policy, reimbursement of authorised claims will normally be made within 10 days of formal system authorisation by the final approver.

**2.6 Guidance for Claimants**

- I. Claims for reimbursement of costs incurred must be made as soon as possible and, in any event, no later than 3 months after the date incurred.
- II. Each expense claim must clearly and succinctly record: Full particulars of the costs incurred together with justification for not having used the University's procurement policy – see possible reasons below.
- III. Itemised third party receipts in support of claim values should be attached electronically to the on-line claim, prior to submission for authorisation. These must clearly record an analysis of costs incurred including VAT if applicable.

Original receipts are required and credit card slips are not acceptable.



- IV. The authoriser must satisfy themselves that claims they authorise are fully compliant with policy prior to authorising them.
- V. The claimant and the authoriser of the claim shall not be one and the same person. As a general principle, the person authorising claims must be at a more senior employment grade 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 more senior employment grade than the budget holder.
- VI. Both budget holder and approver (if applicable) are charged with reviewing claims to ensure value for money, completeness of detail, appropriateness, necessity and relevance to the specific business of the University, *prior* to authorising same. This responsibility cannot be delegated when nominating a substitute approver.

2.7 Sample goods/services purchased and paid for by University staff for university business purposes which may be reimbursed by ‘on line’ claim:

- i. Low value incidental costs associated with emergencies e.g. doctor’s fees or first aid costs incurred on field trips;
- ii. Low value gifts for (non-staff) students or visitors undertaking university related work on a ‘pro bono’ basis;
- iii. Internet subscriptions required for delivery of University programmes or research where the supplier refuses to accept a University Purchase Order;
- iv. Professional subscriptions that are allowable under Revenue regulations, where the relevant professional body refuse the University’s invitation to become an official supplier, for payment on foot a University Purchase Order and their subsequent invoice;
- v. This list may be expanded by the UMT from time to time.

2.8 Guidelines for Authorisers

The budget holder (or authoriser) must satisfy themselves that claims they authorise are fully compliant with policy prior to authorising them via the web expenses system

**3.0 Responsibilities**

| Name                                 | Responsibility   |
|--------------------------------------|--|
| The Director of Financial Accounting | Policy Owner   |
| All Policy Owners                    | Authorization and responsibility are governed by policy QA302. |

**4.0 Related Documentation**

- QA302, Travel and Subsistence Policy for University Staff
- QA100, Procurement