

Travel Expense Procedure

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| <p>Implementation Authority Associate Vice-President (Finance)</p> | |
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- 1 Purpose** The purpose of this procedure is to outline:
- the process for reimbursement of travel expenses while conducting the business of the University; and
 - the specific requirements for approval of travel expenses associated with University business.
- 2 Scope** This procedure applies to Employees and non-Employees who have incurred travel expenses while conducting the business of the University.
- This procedure does not apply to professional expense reimbursement (PER) or reimbursement of relocation expenses.
- 3 Definitions** In this procedure:
- “Employee” means an individual who is engaged to work for the University under a contract of service, that is, there is an employer-employee relationship between the individual and the University. For clarity, this term includes support staff, management and professional staff, the senior administration group, researchers, and faculty members.
 - “Incidentals” means nominal business travel expenses, including hotel porter gratuities, bottled water, newspapers, city maps, bus or subway fares, which may not be supported by receipts.
 - “PI” means the principal investigator.
 - “University” means the University of Calgary.

4 Procedure

Reimbursement of Expenses

- 4.1 Employees may recover out-of-pocket travel expenses by submitting a completed and approved Expense Claim.
- 4.2 Non-Employees may recover out-of-pocket travel expenses, when an Employee submits the non-Employee's receipts and supporting documentation with a Payment Request Form.
- 4.3 A non-Employee who requires payment in a currency other than Canadian or US dollars, must also complete the Wire Payment Request form.

Supporting Documentation

- 4.4 Except when claiming a per diem meal allowance or a per diem Incidentals allowance, detailed receipts must be submitted to support Expense Claims and Payment Request forms for reimbursement of out-of-pocket travel expenses.
- 4.5 If receipts have been lost, the traveler must provide sufficient detail to justify the expense. Note that there may be circumstances under which the expense will not be covered unless the receipt is presented.
- 4.6 The traveler must also include:
 - a) a description of the purpose for the travel; and
 - b) relevant material such as the conference schedule and the dates of the conference.

Approval

- 4.7 The authorized approver will review the Expense Claim to ensure that the expenses are:
 - a) directly related to the business of the University;
 - b) an allowable expense under this procedure;
 - c) permitted under the terms and conditions of the specific funding source; and
 - d) properly documented.
- 4.8 If the conditions under 4.8 have been satisfied, the authorized approver will approve the Expense Claim.
- 4.9 Expenses from a research project account will require approval from:
 - a) the PI when the traveler is not the PI.
 - b) The department head, or Dean, if the PI is travelling.

Submission of Expense Claims and Payment Request Forms

- 4.10 Submission:
 - a) Subject to 4.12 below, if the traveler is an Employee, then the traveler will use PeopleSoft to submit the Expense Claim and scanned copies of the supporting documents.
 - b) If the traveler is a non-Employee, then the traveler will provide their receipts and any other supporting documentation for attachment to a Payment Request form that will be prepared and submitted electronically by an Employee of the University, using PeopleSoft.

- c) The submitting employee must retain receipts until payment from the University for the Expense Claim or Payment Request form has been received.

4.11 For local hires at the University's Qatar campus, the Expense Claim, with receipts and any other supporting documentation, will be submitted to the University's Finance Office located in Doha, Qatar.

Allowable Expenses

4.12 Air Travel:

- a) Reimbursement/payment will not exceed the equivalent of economy fare by the most direct route, subject to 4.13 (d) below.
- b) The traveler is responsible for additional costs such as stop-overs for personal reasons.
- c) Travelers are expected to take advantage of advance purchase fares and seat sales whenever possible.
- d) Business or any fare in excess of economy airfare may be covered when:
 - i. the trip involves 5 or more hours in the air; and
 - ii. the traveler is expected to begin work at the destination the day after arrival.
- e) The traveler must submit the following documentation with the request for reimbursement or payment:
 - i. flight itinerary;
 - ii. boarding pass*; and
 - iii. proof of payment.

*The boarding pass is not required if at least one of the following are submitted with the itemized air travel ticket receipt:

- taxi, public transit, or rail receipts;
 - hotel invoice; and/or
 - meal receipts.
- f) Flight cancellation insurance is a covered expense.
 - g) The University's extended health care plan covers most out-of-country medical emergencies, however the traveler is responsible for additional out-of-country medical and flight insurance coverage as may be required for their health needs.

4.13 Vehicle Rental:

- a) A traveler may rent a vehicle when it is necessary or when renting a vehicle is more economical than other transportation options. The rental fee, the kilometre charge by the rental agency, fuel charges, and insurance coverage are reimbursable expenses.
- b) The traveler may rent sub-compact, compact, mid-size, or full-size vehicles, depending on need. Rental of luxury vehicles is not reimbursable unless approved in advance by the authorized approver.
- c) The traveler is responsible for ensuring that rented vehicles are properly insured. When renting vehicles outside of Canada and the United States, the maximum liability, collision and accident insurance offered should be purchased.
- d) If the traveler requires a rented vehicle for longer than 30 days, Risk Management must be contacted before a rental agreement is signed.

- e) The traveler must submit the rental agreement or receipt with the request for reimbursement. The document provided must include information about the vehicle rented, the breakdown of charges, and proof of payment.

4.14 Private Vehicle:

- a) When a private vehicle is used for travel on University business within Alberta, the traveler may claim reimbursement for mileage.
- b) The current rate for mileage is 50 cents per kilometre.
- c) When a private vehicle is used to travel on University business to a destination outside of Alberta, the traveler may claim the lower of:
 - i. lowest available airfare by the most direct route; or
 - ii. mileage at a rate of 50 cents per kilometre.
- d) The car owner is responsible for vehicle insurance including additional insurance or endorsements required for travel in a private vehicle.

4.15 Taxis and Transportation:

- a) Expenditures for taxis and transportation to and from airports and railway stations, and between appointments, hotel locations, and meeting places are reimbursable. Reasonable gratuities for service are also reimbursable.
- b) Unless claiming a transportation expense as an Incidental, the traveler must submit receipts with the Expense Claim or Payment Request form, as applicable.

4.16 Accommodations:

- a) Reimbursement for hotel accommodation is normally limited to standard hotel room rates.
- b) Travelers may stay in the designated hotel when attending a conference. Otherwise, travelers are expected to stay where preferred or discount rates – or the equivalent of such rates – are available whenever possible. The list of hotels at which University travelers receive corporate rates or discounts is available on the Supply Chain Management web page.
- c) Receipts for accommodation must be submitted with the request for reimbursement.
- d) If the traveler stays with friends or family instead of at a hotel, the hosts may be provided with a modest token of appreciation valued at no more than \$20 per day up to a maximum of \$300 for the entire trip. The traveler must submit a receipt and a detailed description of the item with the Expense Claim, or Payment Request form, as applicable.

4.17 Meals and Incidentals:

- a) Subject to 4.18 (k) below, the cost of meals and Incidentals may be claimed by:
 - i. submitting receipts for the actual cost of food/beverages/gratuities and Incidentals; or
 - ii. requesting the per diem rate.
- b) The receipt must include an itemized statement and proof of payment.
- c) The per diem allowance for meals and Incidentals will be reimbursed if the traveler does not have an itemized receipt.
- d) The per diem meal allowance is \$51 CAD per day if traveling in Canada, \$51 USD per day if traveling in any other North American country, and \$75 CAD per day if travelling outside of North America.

- e) A per diem meal allowance may be claimed for an entire day or a partial day.
- f) The per diem meal allowance when traveling in Canada is allocated as follows:
 - i. Breakfast: \$12 CAD
 - ii. Lunch: \$14 CAD
 - iii. Dinner: \$25 CAD
- g) The per diem meal allowance when travelling outside of Canada but within North America is:
 - i. Breakfast: \$12 USD
 - ii. Lunch: \$14 USD
 - iii. Dinner: \$25 USD
- h) The per diem meal allowance when traveling outside of North America:
 - i. Breakfast: \$18 CAD
 - ii. Lunch: \$21 CAD
 - iii. Dinner: \$36 CAD
- i) The maximum per diem Incidentals allowance is \$10 CAD per day up to a maximum of \$100 CAD per trip (when the actual Incidentals amount is below \$10 CAD per day travelers should claim the actual amount).
- j) Per diem allowances may only be claimed when a meal or Incidentals has actually been paid for by the traveler. For example, the per diem cannot be claimed when meals are included in the conference fees.
- k) Travelers will not be reimbursed for the purchase of alcoholic beverages unless the expense is incurred when hosting or meeting with guests from outside the University as per 4.12 of the Hospitality and Travel Expenses Policy and is submitted in accordance with the Hospitality Expense Procedure.

4.18 Other Allowable Travel Expenses:

- a) Books, materials, and supplies needed for work related purposes and bought while on University related travel.
- b) Conference/seminar registration fees. Include the conference schedule with the supporting documentation.
- c) Dependent care for travelling Employees when the travelling Employee is:
 - i. required by the University to travel outside normal hours and incurs child or dependent adult care expenses as a direct result; or
 - ii. required by the University to attend full-day or part-day meetings on days which are not normal working days and incurs child or dependent adult care expenses as a direct result.

Such expense must be approved in advance by the authorized approver. The claim must be supported by receipts which include the caregiver's name, address and phone number, the amount paid, and the caregiver's signature. Amounts paid to spouses, partners or relatives are not a reimbursable expense.
- d) Laundry and dry cleaning if the length of the trip exceeds 4 days.
- e) Parking including hotel, airport, and public parking expenses.
- f) Parks Canada annual pass when the cost for the annual pass is less than the accumulated cost of day passes and when approved by an authorized approver. The pass becomes the property of the University if the expense is reimbursed.
- g) Special visas and travel papers.

- h) Telephone, cellular phone, and fax/computer connection fees. Personal long distance telephone charges may also be reimbursed if warranted by the length of the trip or the family situation.
- i) Tips and gratuities that are not Incidentals and are supported by the original receipt and explained in detail.

Expenses that are not Allowed

4.19 The following expenses are not allowed:

- a) Alcoholic beverages unless hosting or meeting with guests from outside the University (see s.4.18(k));
- b) Business, executive or first class air travel under five hours in duration;
- c) Car wash expenses for rental vehicles;
- d) Credit card membership fees;
- e) Cancellation charges for failing to cancel transportation or accommodation prior to a deadline, unless cancellation is due to illness or beyond the traveler's reasonable control;
- f) Expenses related to vacation or personal days while on business travel;
- g) Expenses of a traveling companion unless preauthorization has been granted by the authorized approver;
- h) Hotel pay per view movie expenses;
- i) In-flight pay movies;
- j) In-flight telephone charges;
- k) Interest charges on outstanding credit card balances;
- l) Loss or damage to personal possessions while traveling;
- m) Loyalty program reward point redemption cost equivalent;
- n) Membership fees for hotel frequent guest programs;
- o) Mini-bar refreshments;
- p) Office equipment;
- q) Passport expense;
- r) Nexus expense;
- s) Personal toiletries;
- t) Rental of formal wear;
- u) Shoeshine expenses;
- v) Souvenirs; and
- w) Traffic and parking fines.

Foreign Exchange Rate

4.20 Travelers must use the PeopleSoft exchange rate for USD, Euro, GBP and QAR for receipts in those currencies, unless a credit card statement rate or foreign exchange cash receipt rate is submitted with the Expense Claim or Payment Request form, as applicable.

4.21 When PeopleSoft does not have a default exchange rate for a particular currency, the traveler may obtain it for the dates travelled from the Bank of Canada. Documentation supporting the rate applied must be submitted with the Expense Claim or Payment Request form, as applicable.

Cash Advances

- 4.22** Supply Chain Management will provide Employees who travel regularly with a travel and expense credit card to avoid the need for cash advances.
- 4.23** An Employee may request a cash advance for travel expenses when:
- a) the Employee does not have a travel and expense credit card from Supply Chain Management and is travelling on short notice;
 - b) the Employee is travelling to a location where only cash transactions are possible; or
 - c) the Employee needs to provide payment to an organization or group that only accepts cash.
- 4.24** Cash advances are for travel expenses only.
- 4.25** Employees may request a cash advance for anticipated travel expenses by submitting a completed and approved Expense Claim. Information regarding anticipated expenses, including details such as the destination, purpose of travel, and departure and return dates, must be submitted with the Expense Claim.
- 4.26** Employees must clear the advance with an online submission of a second Expense Claim within 2 weeks of the return date. To repay personal expenses and excess cash advance amounts, a cheque must be issued to the University and sent to Finance along with the first page of the second Expense Claim.
- 4.27** Employees may only have one (1) cash advance at a time.

Travel Program

- 4.28** Travelers are encouraged to make travel arrangements through the University's preferred travel agency in order to benefit from preferred rates and to reduce the need for cash advances.

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| 5 | Parent Policy | <u>Hospitality and Travel Expenses Policy</u> |
| 6 | Related Procedures | <u>Hospitality Expense Procedure</u> <u>Meetings and Working Sessions Expense Procedure</u> <u>Social Events Expense Procedure</u> <u>Special Events Expense Procedure</u> |
| 7 | Related Guidelines/Forms | <u>Payment Request Form</u> <u>Wire Payment Request Form</u> |
| 8 | Related Information | <u>Travel and Expense Reimbursement Handbook</u> |
| 9 | History | September 15, 2011 Approved and Effective. September 1, 2016 Revised. June 15, 2017 Revised. April 1, 2020 Editorial Revision. To comply with Tri-Council updates. |

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