
Travel and Expense Claim Procedure

Policy Sponsor:	Vice President, Finance and Administration
Name of Parent Policy:	Travel and Expense Claim Policy
Policy Contact:	Director, Financial Services
Procedure Contact:	Director, Financial Services
Effective Date of Procedures:	September 15, 2017
Review Date:	Biennially

Purpose

To define eligible expenditures for, and establish the administrative processes associated with, reimbursement of approved University Business travel and out-of-pocket University Business Expenses (not including Tutor-specific expenses) paid by Employees of Athabasca University (the University).

Tutor-specific expenses and allowances are covered under the Tutor Travel and Expense Claim Policy and Procedure.

Definitions

Advances	Payments made to or on behalf of an Employee prior to travel and recorded in a receivable account in the University's accounting system.
Authorization Report	A reporting and approval option in the Travel and Expense Module that presents the estimated expenses and is submitted prior to travel for approval of the expense and travel advances.
CAUBO	Canadian Association of University Business Officers.
Designated Signing Officer	An Employee who has delegated departmental expenditure approval responsibility as per the Delegation of Expenditure Approval Authority Policy .



Employee	An individual under a contract of services to Athabasca University, as defined by the Canada Revenue Agency (CRA) and the Income Tax Act . The relationship is generally reflected in an employment contract.
Executive Officer	Includes the University President and Vice-Presidents.
Fleet Vehicle	A University owned or leased vehicle which is available for use by staff members as authorized drivers for University Business travel.
Funding Source	All sources of revenue directed to an account managed by the University. It includes grant funds awarded from both University and non-University sources as well as funds awarded under the terms of contracts.
Hospitality	Any function for which the primary purpose is to host (entertain) non-employees who are not engaged in work for the University such as donors, prospective employees and visitors or guests of the University, when that activity supports the educational, research or service activities of the University.
Hosting	Receiving or entertaining guests on behalf of the University.
Original Receipt	The detailed receipt provided by the merchant or supplier. Credit card account statements and original VISA, MasterCard, and other credit card payment vouchers do not detail items or services purchased and alone are not considered Original Receipts.
Reasonable Expense	An expense that is ordinary and reflects a prudent decision to incur the expense on University business. Not extreme or excessive.
Senior Officer	Any Executive Officer, Associate Vice-President, Director, Dean, Centre Chair, Registrar, or the University Secretary.
Travel and Expense Claim	The complete electronic and/or paper documentation that is required for an Employee to receive funds from the University through an Authorization Report, Travel Advance or an Expense Report, in relation to a University Business Expense.
Travel and Expense Module (TEM)	The module within the Banner Finance system that allows an Employee to submit an Authorization Report, Advance or a Travel and Expense Report.



University Business	Approved activities in support of the mission of Athabasca University.
University Business Expense	Reasonable (fair and moderate) out-of-pocket costs incurred by an Employee of the University, the business purpose of which is approved and supports the University's mission, regardless of the Funding Source.
Working Session/Meeting	Any assembly or gathering of Employees (primarily) for a purpose that supports the educational, research, or service activities of the University, for which expenditure for food and beverage is necessarily incurred.

Procedure

1. General

Reimbursement requests for allowable travel and other expenses are to be submitted electronically via the online Travel and Expense Module. Step sheet instructions and other resources are available through the HR & Finance Portal on the myAU website <https://my.athabascau.ca/render.userLayoutRootNode.uP>.

In completing the Travel and Expense Claim, Employees are to provide specific details relating to the travel and other expenses as required in all fields. In cases where insufficient detail is provided, the University may return the Travel and Expense Claim for correction prior to processing for reimbursement.

Reimbursement of expenses will occur only after the travel and/or event has occurred.

Reimbursement requests should be submitted at least quarterly to facilitate financial control and reporting.

Travel and Expense Claims must be approved by a Designated Signing Officer. The Designated Signing Officer will normally be the Employee's department head, or an individual designated by the department as having delegated departmental expenditure approval responsibility. The Designated Signing Officer must be at least one level higher in the University organizational structure than the Employee requesting reimbursement. An Employee in an equal or subordinate organizational relationship cannot serve as a Designated Signing Officer.

The Employee claiming the expenses and Designated Signing Officer will ensure that all expenses claimed are in accordance with appropriate policies and procedures and were incurred for University Business purposes.

All Travel and Expense Claim reimbursements to Executive Officers for travel, accommodation, meals and hospitality will be disclosed on the University website bi-monthly, including a description of the expense and the rationale, as required under the [Government of Alberta - Public Disclosure of Travel and Expense Policy](#).



Employees are required to provide proof of travel. Original receipts are to be submitted, except where otherwise stated in [Appendix A](#), to Financial Services - Accounts Payable Unit, prior to the Travel and Expense Claim being processed for payment. Employees will attach the receipts to a printed copy of the electronically submitted Travel and Expense Claim and forward it to the Accounts Payable Unit, Financial Services.

Following submission of a Travel and Expense Claim, claimants can follow claims through the approval and payment processes in the online Travel and Expense Module.

Subject to materiality, a Travel and Expense Claim may be returned for correction, requiring the claimant to resubmit for reimbursement.

Reimbursements will be made in Canadian dollars. The Employee claiming the expenses will calculate and provide documentation of any foreign currency conversions which can be obtained through the site OANDA <http://www.oanda.com/currency/converter/> or by providing a copy of a credit card bill listing the actual conversion rate charged. A printout of the OANDA currency conversion must be attached to the receipt, indicating the exchange rate and currency conversion for the date on which the expense was incurred.

All Travel and Expense Claims for reimbursement of expenses are subject to review and adjustment, after payment, as the result of an audit.

Per diems, reimbursement rates and limits are included in [Appendix A](#) to this procedure.

2. Air Travel

Travel and Expense Claims for air travel will be reimbursed at actual costs up to an amount not exceeding economy rates traveling by the most direct route. Additional fare costs incurred for stopovers, which are not related to University Business, will not be reimbursed.

All claims for air travel must be accounted for by submission of the Employee's copy of the airline ticket and boarding pass or other supporting documentation as noted below. In the case of electronic ticketing, a printed version of the itinerary/receipt, or the original ticket stub must be submitted as the appropriate voucher to accompany the Travel and Expense claim. If the travel was booked through a travel agency, a receipt from the travel agency must be attached. In any case, the receipt must identify the type of fare purchased and all applicable taxes.

It is the responsibility of the traveler to provide the necessary proof of air travel. Acceptable documentation to support proof of air travel would include at least one of the following to be submitted along with a printed version of the airline itinerary:

- a boarding pass (paper or printed copy of the image of an electronic boarding pass, that clearly indicates flight information), or
- a hotel invoice at the travel destination, or
- taxi/transit receipts to/from the airport destination, or
- a record of conference attendance.



If there is no other documentation available that supports proof of travel to the destination, the traveler must include a signed statement attesting that they reached the destination(s) using the flight cost(s) claimed.

The University will not reimburse travel expenses supported only with travel agency invoices or credit card statement/transaction receipt.

The University will not reimburse the cost of changes to air travel, except in cases where the change will be offset and result in overall trip cost saving for the University, or is required in order to facilitate previously unknown University Business requirements and is approved by the Designated Signing Officer.

The University will reimburse the cost of flight cancellation insurance.

The University will reimburse the cost for the “first bag” charged by the airline.

The University will not reimburse Employees for any points or the equivalent value of any points used in booking travel. However, the University will reimburse for the associated fees and taxes which an Employee incurred as an expense in using points.

3. Private Automobiles

Employees using private automobiles on University Business may claim reimbursement for related operating expenses. The University uses the CRA per kilometre tax exempt allowance rate for travel over 5,000 kilometres as a benchmark in setting its reimbursement rate. The University's reimbursement rate will be reviewed annually and adjusted periodically and prospectively to reflect material variances from this rate. Refer to [Appendix A](#) for current rate and minimum distance.

Travel and Expense Claims for mileage travel between frequently-used destinations will be based on the common distances traveled as outlined in [Appendix A](#). These distances are pre-loaded in the Travel and Expense Module.

The website Google Maps <https://www.google.ca/maps> may be used to calculate and document the distance between other locations. A printout of the Google Maps distance must be attached to the printed copy of the electronically submitted Travel and Expense Claim and forwarded to the Accounts Payable Unit, Financial Services.

For multi-day, mutli-stop travel, such as field research, the Employee can provide a summary of the travel along with a copy of a mileage log indicating the starting and ending odometer reading, and total kilometres driven each day and the accumulated total for the trip.

Only mileage travel claims exceeding 50 kilometres per round trip will be reimbursed with the following exceptions:

- Academics working from home offices refer to [Telework Procedures for Academic Staff Policy](#).



- Exceptional and specific work/travel arrangements as approved by the Director, Financial Services in consultation with the applicable Senior Officer.

Where a private automobile is used while conducting University Business, intra-city travel can be claimed for each full day of the trip except for the first and final traveling days (refer to [Appendix A- Intra-city Travel](#)).

Where the use of a private automobile is selected by personal preference and is not the most economical means, reimbursement will be based on expenses that would have been incurred had the trip(s) been made by the most direct routes and most economical and practical means (e.g., air travel instead of automobile). A print-out of a quote for the cost of a two-week advance booking economy airfare must be attached to the printed copy of the electronically submitted Travel and Expense Claim and forwarded to the Accounts Payable Unit, Financial Services.

Only one person may claim mileage on any one University Business trip. Passengers may not claim mileage or equivalent costs. The Employee claiming the mileage is required to list the names of others travelling in the same automobile with the printed version of the Travel and Expense Claim that is forwarded to Accounts Payable, Financial Services.

The University will not reimburse parking and traffic violation tickets and penalties whether incurred through use of Fleet Vehicles, private or rental automobiles.

4. Automobile Rentals

Automobile rentals may be authorized only where this method of transportation is economical and practical. Automobile rentals are to be limited to an economy, compact, mid-sized, standard, or full-size automobile or mini-van, depending on need.

Rental of premium, luxury or specialty automobiles is not reimbursed unless a rationale is provided and the expense is authorized by the appropriate Executive Officer.

Insurance in relation to automobile rentals is outlined in Section 6 of this Procedure.

Other equipment and services (e.g., GPS, roadside assistance protection) are not eligible for reimbursement by the University unless there is an exception granted by the Employee's Senior Officer.

5. Public Transportation and Travel

An Employee travelling on University Business may claim reimbursement of the following expenditures, if incurred:

- a) motor vehicle parking charges;
- b) intra-city public transportation;
- c) taxi fares;
- d) highway tolls.

In some cases, these expenses can be claimed without receipts, as per [Appendix A](#).



6. Insurance

Travel insurance costs, other than automobile rental insurance, will not be reimbursed.

Automobile Insurance

University automobile insurance coverage is in effect only when driving a Fleet Vehicle and does not extend to personally-owned or rented automobiles, even if being used on University Business.

Standard personal use of automobile insurance may not provide coverage for travel on University Business. Employees driving privately-owned automobiles while on University Business must ensure that the automobile and driver(s) are insured for use while travelling on University Business. An additional premium for business use may apply and any costs for this premium or losses arising from personal automobile use (e.g., damage deductible, loss of personal effects, increased premiums due to accidents while on University Business) will not be reimbursed by the University; they are considered an operating cost reimbursed using the standard per kilometre amount. Insurance premiums for business use is reimbursed only in cases where it forms part of an employment contract.

Employees renting automobiles for University Business must ensure appropriate insurance coverage. Some private automobile policies and credit cards provide liability coverage for rental automobiles, but the coverage should be verified at the time of renting an automobile for University Business. Alternatively, additional insurance should be purchased from the automobile rental provider to cover the rental period. The cost of this additional insurance may be submitted for reimbursement.

7. Meals

Where an Employee is required to travel on University Business, the per diem amount is the standard amount to be reimbursed to an Employee for meals, as outlined in [Appendix A](#).

Amounts less than, or equal to, the meal allowances may be claimed without submission of receipts.

Claims for meals on a receipt basis, where the cost of the meals exceeds the meal allowances, will only be eligible for reimbursement in exceptional circumstances where:

- The Employee is not near an eating establishment that can provide a reasonable meal at a cost comparable to the meal allowance;
- University Business would be disrupted by moving to an eating establishment that provides meals at a cost comparable to the meal allowance.

In cases where cost of the meals exceeds the meal per-diem allowance, the Employee must obtain the approval of the Designated Signing Officer and provide a written explanation in the Travel and Expense Module.



Meal allowances are inclusive of gratuities.

The purchase of alcohol is not eligible for reimbursement, except in accordance with the *Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions Policy*.

8. Accommodation

Reimbursement for hotels, motels, and other accommodation should be limited to reasonable amounts and not exceed the single occupancy rate. Employees are encouraged to stay in hotels listed on the Canadian Association of University Business Officers (CAUBO) website at <http://www.caubo.ca/> (refer to the "Procurement" and "Hotels" links). Employees should also request provincial government rates as they are often lower. In any case, the lowest possible rate should be obtained.

Original receipts issued by the hotel or motel must be submitted. Credit card receipts provided by third party booking agencies (e.g., Expedia.ca) typically guarantee reservations only. The related guarantees or booking agency itineraries provided on-line do not constitute original receipts for reimbursement purposes. In cases where the charge from the third-party booking agency represents a portion or the entire charge for the accommodations and is not reflected on a receipt directly from the accommodation provider, then a copy of the third-party receipt is to be included with the Travel and Expense Claim as proof of payment for the accommodations.

Accommodation for one night before and one night after an event is acceptable, if the start and end times warrant such accommodation logistics. Longer periods are also acceptable if sufficient airfare savings can be demonstrated.

Where Employees make arrangements for private accommodation (e.g., staying with friends, relatives or colleagues), an amount up to the maximum prescribed allowance outlined in [Appendix A](#) may be claimed, with no receipt requirement.

Accommodation charges related to additional occupancy of a room will not be reimbursed.

9. Telephone

Claims for long distance telephone calls will be reimbursed if the calls are for University Business and are supported with invoices or separate hotel bill notations.

For personal telephone calls, refer to Section 11.



10. Conference Fees

A conference brochure, agenda, or prospectus must be submitted with the receipts, printed Travel and Expense Claim indicating the purpose of the conference and any meals included in the registration fee. Employees are not entitled to claim per diem for meals that are provided as part of the conference registration.

An Employee would normally pay the conference fees directly to the conference organizers themselves and claim the fees as part of their Travel and Expense Claim.

11. Incidentals

An incidental expense allowance can be claimed for personal expenses for each full day (24 hours) on travel status, with no requirement for receipts (refer to [Appendix A](#)). This incidental expense allowance is intended to cover local business telephone calls, one personal telephone call, laundry, dry cleaning, and other incidental business-related expenses incurred.

12. International Travel

When Employees are required to travel abroad on University Business, the necessary documentation such as visa, inoculations, vaccinations, x-rays and health clearance certification will be reimbursed at the discretion of the Senior Officer when required by Public Health Canada and not covered by Alberta Blue Cross.

Passports are considered a personal item and must be obtained at the cost of the Employee.

13. Excess Baggage

An Employee may be reimbursed costs incurred in transporting personal effects or University equipment at excess baggage rates, beyond the “first bag” allowance noted in section 2 of this procedure, only if specifically approved by the Senior Officer and when it can be demonstrated that it was necessary for the effects or equipment to be taken on the University Business trip.

14. Alcohol

Alcohol related expenses will only be reimbursed in accordance with the [Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions Policy](#).

15. Gratuities

In cases where a gratuity is a customary and normal part of business, a claim for payment of a gratuity of up to 15% is permitted.

Where claims are based on ‘per diem allowances’ (refer to Section 7 – Meals above), gratuities are deemed included in the ‘per diem allowance’ amount eligible for reimbursement.



16. Recruitment and Relocation

For information related to allowable recruitment and Employee relocation expenses and the process to obtain reimbursement contact the Human Resources Advisor, Human Resources.

17. Other Purchases

Reimbursement of online purchases of goods or services must be supported by printed or hardcopy versions of the invoice and proof of payment and must be in line with the requirements of this procedure, its parent policy and related policies and procedures.

Valet charges for parking or carrying bags are only acceptable in cases where the location of the parking or time of day creates a personal safety concern or where a personal disability needs to be accommodated.

Payments to individuals for services rendered for University Business purposes (e.g., consulting, translation, secretarial services, etc.) may be reimbursed under this policy, provided the purchase has been made in accordance with the Purchasing Policy, the Delegation of Expenditure Approval Authority Policy and the Contract Administration Policy.

Refer to the professional development policies and procedures that apply to professional development funds and any expense claims for reimbursement funded by the respective fund.

18. Non-allowable Expenditures

Expenses that the University will not ordinarily reimburse include, but are not limited to expenses related to:

- travel costs of spouses or other companions;
- child/dependent care;
- in room mini-bar or movie charges;
- fines or other such fees;
- interest and late charges;
- the cost for failure to cancel reservations;
- kennel or other pet care costs;
- laundry;
- personal care products;
- medical bills and prescriptions, excepting for immunization costs incurred for international travel as noted in Section 12.

All claims for reimbursements of expenses are subject to review and may be adjusted following a subsequent audit.

19. Advances

Advances may be requested for amounts exceeding \$500, and if the amount will be outstanding in excess of 20 business days from the time of payment by the Employee to the date of the travel.



If an Advance is required, a request for an Advance is to be submitted using the Travel and Expense Module and should be submitted at least 15 business days before the Advance is required. Advance requests are subject to the same payment procedures as a regular Travel and Expense Claim.

Advances will not be issued to cover per diem meal allowances or other allowance amounts ([Appendix A](#)).

Advances are to be cleared by the Employee receiving the Advance, within 10 business days of the occurrence of this travel for which the Advance was issued. In order to clear an Advance an Employee will submit an Advance Clearing Travel and Expense Report by clicking on the Advance line or Authorization Report line in the Travel and Expense Module and generating the Travel and Expense Report. Step sheets on how to generate a Travel and Expense Report from an approved Authorization Report are available through the HR & Finance Portal on the myAU website <https://my.athabascau.ca/render.userLayoutRootNode.uP>. Any unused balance is to be refunded within 20 business days of completion of the trip or activity.

If an Advance is outstanding after one month of the completion of travel, no new Advance requests will be provided until the outstanding Advance has been cleared.

Advances outstanding for more than three months following the activity, without justification, will be considered as a payroll advance and deducted from the claimant's regular pay.

20. Missing Receipts and Unsupported Amounts

When Travel and Expense Claim amounts are not properly supported by receipt or sufficient details, the University will return the Travel and Expense Claim to the claimant for correction.

If receipts are not available for claimed expenses, the Employee must notify the Designated Signing Officer and enter a written explanation into the Travel and Expense Module. Include the following information:

- Description of expense being claimed;
- Vendor name;
- Explanation of what happened to the receipt (missing, lost, never issued, etc.).

If satisfied that the expense claim is legitimate, that Designated Signing Officer may approve the claim.

21. Exceptions

Any exceptions to policy must have written approval of the Director, Financial Services.



Applicable Legislation and Regulations

[Government of Alberta - Financial Administration Act](#)

[Government of Alberta - Fiscal Planning and Transparency Act](#)

[Government of Alberta - Post-Secondary Learning Act](#)

[Government of Alberta - Public Disclosure of Travel and Expense Policy](#)

[Government of Canada – Income Tax Act](#)

Related References, Policies, Procedures and Forms

[Code of Conduct Policy](#)

[Contract Administration Policy](#)

[Delegation of Expenditure Approval Authority Policy](#)

[Employee Gift Expenditure Policy](#)

[Employee-Owned Electrical Appliances in the Workplace Policy](#)

[Excluded Professional Staff, Professional Development \(EPSPD\) Fund Guidelines](#)

[Excluded Support Staff Professional Development Allowance Policy](#)

[Fraud and Financial Irregularity Policy](#)

[Travel and Expense Claim Procedure](#)

[Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions Policy](#)

[Hospitality, Working Sessions/Meetings, Institutional Events and Employee Functions Procedure](#)

[Purchasing Policy](#)

[Research & Study Leave Travel and Relocation Fund Guidelines](#)

[Support Staff Training and Development Policy \(SSPD\)](#)

[Support Staff Computer Loan Program Policy](#)

[Telework Policy for Academic Staff](#)

[Travel and Expense Module Step Sheets and Other Resources](#)

[Tutor Travel and Expense Claim Policy](#)

[Use of University Fleet Vehicles Policy](#)

CAUBO <http://www.caubo.ca/>

Google Maps <https://www.google.ca/maps>

OANDA <http://www.oanda.com>

History

The Governors of Athabasca University, September 15, 2017, Motion # 229-02 (Revised)

Executive Group April 18, 2011 (approved)

(Procedures were originally included as part of the Travel and Expense Claim)



Appendix A - Rates and Receipts

Travel and Expense Claim Policy

Rate Directive

Allowances – (reimbursed via Travel and Expense Claim)

Allowances claimable	Following amounts may be claimed without receipts	Further details, if any
Accommodation - private	\$25	Per night
Incidental expenses	10	Per 24-hour day
Meals - In Canada		
• Breakfast	10	
• Lunch	15	
• Dinner	<u>25</u>	
	50	Total meals per diem - In Canada
Meals - Outside Canada		
• Breakfast	\$15 cdn	
• Lunch	\$25 cdn	
• Dinner	<u>\$35 cdn</u>	
	\$75 cdn	Total meals per diem - Outside Canada

Meals claimed in excess of amounts noted above require submission of receipts. Claims for less than the allowances can be submitted without receipts.



Personal automobile usage	\$0.48 per km *	Rate in effect on April 1, 2017
<p>*Round trips must exceed 50 kilometres with the following exceptions:</p> <p>Academics working from home offices refer to Telework Procedures for Academic Staff.</p> <p>Exceptional and specific work/travel arrangements as approved by the Director, Financial Services in consultation with the applicable Senior Officer.</p>		
<p>Intra-city travel Up to 15 km per day can be claimed, if incurred, except first and last day of trip.</p>		

Standard mileage amounts

<i>Round trip to/from</i>	<i>Kilometres</i>
Athabasca to/from Edmonton downtown	320
Athabasca to/from Trail Business Centre, N. Edmonton	280
Athabasca to/from Edmonton International Airport	360
Athabasca to/from Calgary	890
Edmonton downtown to/from Edmonton International Airport	80
Edmonton downtown to/from Calgary	590
Trail Business Centre, N. Edmonton to/from Edmonton International Airport	100

To calculate the distance between other locations, use the Internet website Google Maps <https://www.google.ca/maps>

Other expenses

The following other expenses can be claimed without receipts. Claim the exact expense amount, but only submit receipts if the amounts exceed the following thresholds.

Other expenses	Receipts required if expense exceeds following thresholds	Further details, if any
Gas and other operating expenses for Fleet Vehicle	\$35	Per automobile booking
Parking	15	Per 24-hour day
Public transportation - intra-city	15	Per 24-hour day
Taxi fares	25	Per 24-hour day
Tolls	15	Per 24-hour day



Gratuities and taxes

All rates above are considered to include gratuities (tips) and taxes.

Submission of original receipts

Accommodation, airfare and other expenditure reimbursement requests require original receipts to be submitted before expense claims will be paid.

Original receipts must be attached to a printed copy of the Travel and Expense Claim and forwarded the Accounts Payable Unit, Financial Services, Athabasca University.