
Travel and Expense Claim Policy

Department Policy Number

Effective Date and Transitional Provisions

Revised April 18, 2011
Revised February 1, 2006
Revised January 1, 2004
Revised May 1, 1999
Revised June 1, 1991

Employees are encouraged to use the electronic expense claim (AUEx) submission process. The AUEx system provides access to claims history and current processing status and speeds turnaround and processing time providing University policies have been met.

AUEx training and development initiatives are in progress and all employees will be notified when electronic acceptance and approval of claims is fully implemented as the standard University process. Until then, manually completed paper claims will continue to be accepted temporarily.

Purpose

This policy identifies eligible expenditures and establishes the administrative procedures associated with reimbursement of approved University business travel and out-of-pocket business expenses paid by employees.

Definitions

CAUBO Canadian Association of University Business Officers

**Designated
Signing Officer**

For the approval of expense claims, 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. Further, individuals in a subordinate reporting relationship to the claimant do not qualify as designated signing officers (see [Delegation of Expenditure Approval Authority Policy](#))



Executive Officer	For purposes of this policy, Executive Officer shall be deemed one of the: President Vice-Presidents Chief Information Officer
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.
Purchasing Unit	The group of employees to whom the Vice President Finance and Administration (VPFA) has delegated authority to commit the University to purchases. This group includes the Purchasing Unit of Materials Management, staff within the Contract Unit of the Office of the VPFA, the Manager of Finance for Centre for Innovative Management purchases, and Director of Library Services (or designate) for library collection acquisitions.
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 source of funding.

Scope

This policy applies to:

1. General business travel and expenses incurred while employed by the University, to be reimbursed through departmental operating budgets.
2. Professional development expenses funded from department operating budgets, employee professional development allowances, research incentive grants and centrally administered professional development allowance funds. Additional provisions are contained in the professional development policies (see related policies section at end).
3. Externally and internally funded research project expenses, except where an external sponsor, funding agency or contractor's travel expense policy takes precedence. Use of other policies is allowed only if the University agrees in advance, and then only for items specifically addressed. Note that entertainment and gifts are not allowed under most research grants and contracts.

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



Policy

1. Approved Travel and Expenses

All travel must be on approved University business to qualify for reimbursement.

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

Reimbursement requests for allowable travel and other expenses normally must be submitted electronically using the AUEX system. A designated signing officer or executive officer (see Definitions section) must approve expense claims before amounts can be paid.

The claimant and approver must ensure that all expenses claimed are in accordance with appropriate policies and procedures and were incurred for University business purposes.

Expense claims must be approved and all required receipts received on or before each of the cut-off dates for payment to be made on the next payment date (refer to Appendix A). Reimbursements are made in Canadian dollars regardless of which currency was used to pay expenses.

Reimbursements will not be made for expenses incurred (e.g., travel, meals, and accommodation) as a result of the employee's decision to work in a home office, whether the home office is in the same or different locale than the employee's official place of work.

All reimbursements of expenses are subject to review and adjustment, following from an audit subsequent to payment.

2. Air Travel

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 or electronic airline ticket together with all applicable boarding passes. The University will not reimburse travel expenses supported only with travel agency invoices or credit card vouchers.

Employees traveling on University business must make their own travel arrangements and pay for their own airfares. An advance may be requested to cover the cost of an airfare, where payment is required more than one month in advance of the flight dates (submit Advance request).



3. Private Automobiles

The use of University fleet vehicles for traveling on business is preferred and encouraged, depending on the availability of such vehicles. Fleet vehicles must be refueled prior to return. Refer to Appendix A for reimbursement process.

Employees using a private automobile on approved University business may claim reimbursement for related operating expenses. The reimbursement rate is the Canadian Department of Finance per kilometer tax exempt allowance rate for travel over 5,000 kilometers annually. The University's reimbursement rate will be adjusted prospectively every February 1 to the rate then in effect. Refer to Appendix A for current rate and minimum distance.

Employees must use standard mileage amounts for common distances traveled as outlined in Appendix A. To calculate the distance between other locations, use the Internet website <http://www.mapquest.com> and the "Driving Directions" link.

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).

Where the use of a private automobile is selected by personal preference and is not the most economical means, reimbursement will be on the basis of 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).

One person, only, may claim mileage on any one business trip. Passengers may not claim mileage or equivalent costs.

For any business trip, reimbursement for the equivalent of one return trip, only, will normally be allowed per claimant. For any exceptions to this rule, prior approval of the designated signing officer is required and the rationale should be provided with the claim.

The University will not reimburse parking and traffic violation tickets and penalties.

4. Automobile Rentals

Vehicle rentals may be authorized only where this method of transportation is economical and practical. Vehicle rentals are to be limited to a compact, mid-sized or full-size vehicle or minivan, depending on need. Insurance is reimbursed per Section 6.

Rental of luxury or specialty vehicles is not reimbursed unless a rationale is provided and the expense is authorized by the appropriate executive officer.

5. Public Transportation and Travel

An employee on travel status may claim reimbursement of the following expenditures, if incurred:



- a. motor vehicle parking charges
- b. intra-city public transportation
- c. taxi fares

Refer to Appendix A for receipt requirements.

6. Insurance

Travel insurance costs, other than insurance for flight cancellation and vehicle rentals, will not be reimbursed.

University automobile insurance coverage is in effect only when driving a University 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 business travel. Employees driving personally-owned vehicles while on University business must ensure that all needed automobile insurance is obtained from their insurer. An additional premium for business use may apply and any costs for this premium or losses arising from personal vehicle use (e.g., damage deductible, loss of personal effects, increased premiums due to accidents while on University business) will not be separately reimbursed, as they are considered an operating cost reimbursed using the standard per kilometer amount.

Employees renting vehicles for University business use must also ensure appropriate insurance coverage. The University-sponsored American Express card covers collision, damage and theft, only, on vehicle rentals paid or guaranteed with American Express, but does not provide liability coverage. Some private automobile policies and credit cards provide liability coverage for rental vehicles, but the coverage should be verified in advance of renting an automobile for University business. Alternatively, additional insurance should be purchased from the vehicle rental provider, to cover the rental period, and may be submitted for reimbursement.

7. Meals

Where an employee is required to travel on University business, per diem meal allowances may be claimed as outlined in Appendix A. Amounts less than or equal to the meal allowances may be claimed without submission of receipts. Meal allowances are considered to be inclusive of gratuities. Claims for meals on a receipt basis, where the cost of the meals exceeds the meal allowances, may be made in exceptional circumstances where:

- a. The employee is not in close proximity to an eating establishment that can provide a reasonable meal at a cost comparable to the meal allowance.
- b. University business would be disrupted by moving to an eating establishment that provides meals at a cost comparable to the meal allowance.



Claims for receipted meals that exceed the meal per diems should be reasonable.

Alcohol expenses are not normally reimbursed as a travel expense, but may qualify under business entertainment (refer to Section 11). Any reimbursement request that includes alcohol must be approved by an Executive Officer.

Where meals are claimed on a receipted basis and gratuities are not included, reimbursement of up to 115% of the total can be claimed to allow for a reasonable gratuity.

Meals can be claimed on a per diem or receipted basis.

Per diem meal allowances may be claimed by individual employees for themselves only. Reimbursement for meals for other than the claimant will ordinarily not be allowed unless the expense is approved as business entertainment under this policy (refer to Section 11).

Per diem allowances cannot be claimed for meals included in registration fees for seminars and conferences, or for meals paid for separately upon registration and claimed for reimbursement.

For round trips of ten (10) hours or less, only the lunch allowance will normally be paid.

Payment of overtime meals for support staff will be paid as per the AUPE Collective Agreement.

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).

Original receipts issued by the hotel or motel must be submitted. Credit card receipts provided to 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.

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. Travel and accommodation dates should coincide with airline ticket dates.

Where employees make private arrangements for 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.



9. Telephone

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

For personal telephone calls, refer to Section 10.

10. 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.

11. Business Entertainment

Business entertainment expenses can be claimed for the entertainment of University guests, business associates and potential benefactors. The name(s), title(s), and organization or business relationship of the guests should be noted on the expense claim.

Approving designated signing officers should carefully assess circumstances giving rise to business entertainment before approving such expenses.

Business entertainment, hospitality and reception expenses should relate to University business and be authorized, reasonable, and appropriately documented.

Reimbursable business entertainment expenses are restricted to meals and refreshments.

Business entertainment expenses are also allowed for approved activities for University personnel, such as Christmas parties to which all department members are invited.

Business entertainment expenses are not normally allowed involving University employees that can meet during regular working hours.

All business entertainment expenditures must be supported by receipts.

Reimbursements for alcohol must be approved by an Executive Officer and a hardcopy of the approval forwarded with the expense claim receipts. Refer to Appendix A for receipt submission.

12. Gratuities

In cases where a gratuity is a customary and normal part of business, and the gratuity is not itemized in the receipt provided to support an expenditure, a claim for payment of a gratuity of up to 15% is permitted. In cases where the gratuity is itemized in the receipt, the actual gratuity paid can be claimed up to a maximum of 20% of the related expenditure.



13. Other Purchases

Reimbursement of Internet purchases of goods or services are allowed only for travel and professional development purposes and must be supported by printed or hardcopy versions of the invoice and proof of payment.

All purchases exceeding \$1,000 (except hotels, airfares and conference registrations) must be arranged through a purchasing unit.

Procurement of departmental operating supplies and services should follow the Purchasing Policy and not be submitted for reimbursement on expense claims.

Refer to the Professional Development Policy for policies and procedures that apply to professional development funds.

14. Recruitment

For a description of allowable recruitment and removal expenses, refer to the Human Resources policies and procedures.

15. Non-allowable Expenditures

The University will not ordinarily reimburse expenses for spouses or travel companions, child/dependent care, mini-bar, movie charges, fines, interest and late charges, passports, cost for failure to cancel reservations, kennel or other pet care costs, laundry, valet, and personal care products. Medical bills and prescriptions are allowed only for immunization costs incurred for foreign business travel, as required by Public Health Canada, that are not covered by Alberta Blue Cross. Refer to Section 10 for incidental expense coverage. 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 business purposes (e.g., consulting, translation, secretarial services, etc.) will not be reimbursed under this policy. Please contact the Office of the Vice President Finance and Administration when planning for the engagement of these services.

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

16. Advances

If an advance is required, a request for an advance (using an Advance request form) should be submitted to Financial Services at least three weeks before the advance is required. Advance requests are subject to the same cutoff and payment procedures as regular expense claims.



Advances will not be issued to individuals who are eligible for an American Express Corporate Card, except where payment is required more than two months in advance for registration fees or airfares, or in exceptional circumstances where American Express is not honoured.

Advances will be issued only if receipted expenses (e.g., hotel, airfare, registration fees) are expected to exceed \$500. All advances will be rounded to be nearest \$10.

Advances will not be issued to cover per diem meal allowances or other allowance amounts.

Advances are to be cleared promptly by the submission of the related travel expense claim and any unused balance is to be refunded within one month 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.

Should an advance remain outstanding for more than two months, the advance may be deducted from subsequent expense claims that are submitted for reimbursement.

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

17. Unsupported Amounts

When expense claim amounts are not properly supported by receipt, the University will deduct the amount in question when paying the claim so that payment of the remaining expenses is not delayed. If receipts are not available employees must notify the approver and if satisfied that the expense claim is legitimate, that approver may approve the claim. Written documentation of this notification and approval of the expense related to the missing receipts must be provided before the claim will be paid. Following submission of an e-claim, claimants can follow claims through the approval and payment processes and view any adjustments made. Subject to materiality, claimants may be informed of a discrepancy and, after the matter is resolved, the expense item can be re-claimed.

18. Disputes

Financial Services is responsible for the administration of this policy and procedures, and is authorized to question any claim, obtain further clarification when necessary, and challenge non-compliance with this policy.

The appropriate designated signing officer and/or executive officer will be informed when items are being disputed for reasons other than clerical errors and unsupported amounts. Disputed amounts will be deducted when paying the claim and can be re-claimed when supported and satisfactorily resolved with the appropriate signing officer and/or executive officer.



19. Exceptions

Any exceptions to this policy must have written approval of either the Director of Financial Services or the appropriate executive officer.

Regulation

These travel regulations apply to full-time and part-time employees of the University and to all expenditures out of funds administered by the University. The regulations are based on the reimbursement of reasonable out-of-pocket expenses necessarily incurred on authorized University business.

For approval authority delegations, refer to the [Delegation of Expenditure Approval Authority Policy](#).

The University-sponsored American Express credit card is to be used whenever possible for all travel expenditures incurred on University business. Applications and information about the American Express credit card can be obtained from Human Resources.

Approved by

Executive Group

Amended Date/Motion No.

April 18, 2011
February 1, 2006

Related References, Policies, and Procedures

[AUPE Collective Agreement](#)
[Delegation of Expenditure Approval Authority Policy](#)
[Excluded Professional Staff Professional Development \(EPSPD\) Fund Guidelines](#)
[Excluded Support Staff Professional Development Allowance Policy](#)
[Purchasing Policy](#)
[Research and Study Leave Travel and Relocation Fund Guidelines](#)
[Support Staff Training and Development Policy \(SSPD\)](#)
[Tutor Travel and Expense Claim Policy](#)
[Use of University Fleet Vehicles Policy](#)
<http://www.mapquest.ca/>
<http://www.caubo.ca/>
<http://www.oanda.com/>

Applicable Legislation/Regulation

N/A



Responsible Position/Department

This policy is maintained and administered by Financial Services. For further information, please contact the Director, Financial Services.

Keywords

Appendix A - Rates and Receipts

Travel and Business Expenses Policy Rate Directive - Effective February 1, 2008

Claim submission and payment dates

The expense claims and advance request cutoff dates for submission to Financial Services and payment dates are as follows

Cutoff Dates

Payment Dates (with payroll)

3rd day of each month

Regular mid-month payroll (on or about 15th of each month)

15th day of each month

Second last banking day of each month

Allowances

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 25

50

Total meals per diem - In Canada

Meals - Outside Canada

- Breakfast 15



- Lunch 25

- Dinner 35

75 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 vehicle usage \$0.44 per km * Travel before February 1, 2008

\$0.46 per km * Travel on/after February 1, 2008

* Roundtrips must exceed 50 km.

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 vehicle booking
Parking	15	Per 24-hour day
Public transportation - intra-city	15	Per 24-hour day
Taxi fares	25	Per 24-hour day

Intra-city travel

Up to 15 km per day can be claimed, if incurred, except first and last day of trip.

Tips and taxes

All rates above are considered to include tips and taxes.



Standard mileage amounts

<i>Round trip to/from</i>	<i>Kilometers</i>
Athabasca to/from Edmonton downtown	320
Athabasca to/from St. Albert	290
Athabasca to/from Edmonton International Airport	360
Athabasca to/from Calgary	890
Edmonton to/from Edmonton International Airport	80
Edmonton to/from Calgary	590
St. Albert to/from Edmonton International Airport	100

To calculate the distance between other locations, use the Internet website <http://www.mapquest.com> and the "Driving Directions" link.

Submission of original receipt

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

Original receipts must be referenced to the claim number and forwarded as follows:

- a. all research and special project claim receipts coded to Dept. 28, to the Research Centre, Athabasca University
- b. all Centre for Innovative Management (CIM) employee expense claim receipts (with the exception of research amounts) to the Accounting office, Centre for Innovative Management, St. Albert
- c. all other general and employee professional development receipts to Accounts Payable, Central Financial Services office, Athabasca University.