
Tutor Travel and Expense Claim Procedures

Policy Sponsor:	Vice President, Finance and Administration
Name of Parent Policy:	Tutor Travel and Expense Claim Policy
Policy Contact:	Director, Financial Services
Procedure Contact:	Director, Financial Services
Effective Date of Procedures:	January 22, 2015
Review Date:	Annually

Purpose

These procedures define eligible expenditures for, and establish the administrative processes associated with, reimbursement of approved Athabasca University (the University) business travel expenses and out-of-pocket business expenses incurred by Tutors employed by Athabasca University while conducting University business.

The reimbursement of expenses for all other employees is covered under the [Travel and Expense Claim Procedures](#).

Definitions

Allowance	Non-taxable method of reimbursement of costs incurred for telephone and internet expenses for tutoring based on assessment of costs, including GST.
CAUBO	Canadian Association of University Business Officers.
Designated Signing Officer	For the approval of Expense Claims, the Designated Signing Officer will normally be the Tutor's department head or an individual designated by the department as having delegated departmental expenditure approval responsibility. Further, individuals in subordinate reporting relationships to the claimant



do not qualify as Designated Signing Officers. (See Delegation of Financial Signing Authority Policy.)

Executive Officer	Includes the University President and Vice-Presidents.
Expense Claim	Refers to Authorization Reports, Advances or Expense Reports submitted electronically via the Travel and Expense Module.
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.
Tutor	When not modified, the word "tutor" refers to individualized study tutors, academic experts and markers. Individualized study tutors, academic experts, markers and grouped study course tutors (grouped study course tutors include study circle tutors) are designated in the collective agreement between Athabasca University and Canadian Union of Public Employees (CUPE) Local 3911.
University Business	Approved activities in support of the Athabasca University mission.
University Business Expense	Reasonable (fair and moderate) out-of-pocket costs incurred by Athabasca University Tutors while engaging in University business.

Procedures

1. General

Reimbursement requests for allowable travel and other expenses are to be submitted electronically to Financial Services via the online Travel and Expense Module. Step sheet instructions and other resources are available via the following link:

<http://train.lms.athabascau.ca/course/view.php?id=29>

Alcohol related expenses will not be reimbursed under the Tutor Travel and Expense Claim Policy. Refer to Hospitality Expense Policy and Procedures.

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

Expense Claims must be approved by a Designated Signing Officer.



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

Proof of travel is required. Original receipts must be submitted to Financial Services - Accounts Payable Unit.

Reimbursements will be made in Canadian dollars. The claimant will calculate and provide documentation of any foreign currency conversions which can be obtained through the site <http://www.oanda.com/currency/converter/> or by providing a copy of a credit card bill listing the actual conversion rate charged.

All claims for reimbursement of expenses are subject to review and adjustment,

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

2. Telephone Installation

New Tutors may claim for the actual cost of installation of a separate telephone used only for tutoring and marking. Installation charges over the maximum rate must have prior approval. This is expected to be a one-time expenditure and original receipts are required. Refer to [Appendix A](#) for the maximum rate.

The cost of relocating a phone within a residence will not be reimbursed.

3. Telephone Rental and Internet

Monthly allowances for telephone rental and internet will be paid automatically to Tutors. Receipts are not required. Refer to [Appendix A](#) for current rates.

If a Tutor incurs telephone rental or internet services that exceed the stated allowances, an additional allowance request may be submitted to Financial Services via the online Travel and Expense module every six months (by January 31 for July to December of the previous year, and by July 31 for January to June of the same year) as an expense claim. The additional allowance request must be supported with all original receipts. Extra services, such as multiple e-mail addresses and domain name registration, will not be reimbursed.

Tutors will not be paid allowances for telephone rental costs and internet costs during leaves of three or more consecutive months, nor will they be reimbursed for reinstallation costs, if required, upon their return.

4. Long Distance Charges

Long distance charges on Athabasca University dedicated tutor phone lines are billed directly to Athabasca University.



Individualized study Tutors and academic experts who use personal phone lines for tutoring will be reimbursed for telephone calls to students anywhere in Canada and the United States upon submission of original invoices to Financial Services.

Telephone calls originating outside of Canada and the United States will not be reimbursed. Students living outside Canada and the United States must pay their own long distance charges.

The University will not reimburse telephone costs incurred by students who phone individualized study tutors and academic experts directly by long distance. Such students should be advised to terminate the call and call back on the 1-800 line.

5. Postage, Photocopying and Office Supplies (for grouped study courses - refer also to section '6' for additional information)

Tutors may claim for postage charges for regular mail delivery through Canada Post upon submission of original receipts.

Costs for special mail or courier services will not be reimbursed. Students who request that mail be forwarded to them via special mail or courier should be advised that these items will be sent "collect."

Because of the design and nature of Athabasca University courses, Tutors are not expected to do a significant amount of photocopying. Tutors will be reimbursed for reasonable photocopying expenses upon submission of original receipts to Financial Services in situations where arrangements cannot be made to access University equipment.

Tutors will be reimbursed for reasonable expenses of office supplies and printer black ink cartridges consumed in quantities and at standards consistent with approved University business related activity. The maximum reimbursable amount for office supplies is \$20.00 per month upon submission of original receipts to Financial Services. The maximum does not include black ink cartridges.

Notwithstanding employee professional development allowance guidelines, the University will not reimburse Tutors for the capital cost of any equipment, including furniture, computers and other electronic equipment (e.g., printers and personal electronic devices).

6. Administrative Expenses – Grouped Study Course Tutors

Prior authorization from the Manager, Collaborations and Partnership Administration in Learning Services Collaborations is required for the reimbursement of teaching supplies.

Grouped study course Tutors will be reimbursed for reasonable photocopying expenses in situations where arrangements cannot be made to access University equipment. Prior authorization from the Manager, Collaborations and Partnership Administration in Learning Services Collaborations is required when expenses will exceed \$10.00 per grouped study course.



Grouped study course Tutors will be reimbursed for long distance telephone charges incurred in the performance of their duties. Note, however, that this provision does not apply to calls for which toll-free access is available via the University's phone system.

7. Authorized Travel – All Tutors

Travel expenses must be approved by the Centre Chair or Director (for individualized study tutor, academic expert and marker expenses), Learning Services Collaboration (for grouped study course expenses), or the appropriate signing authority.

8. Private Automobiles

Tutors using private automobiles on University approved business trips may claim a per kilometre allowance. Trips made to instruct a course are not considered approved business trips, unless the travel is specifically approved in advance by the Manager, Collaborations and Partnership Administration in Learning Services Collaborations. In any case, a travel allowance is not available for trips made for course instruction purposes that are less than 50 kilometres, round trip as they are deemed to be 'ordinary travel to work.' The reimbursement rate for approved business trips is the Canada Revenue Agency's automobile allowance rate for travel over 5,000 kilometres annually. The University's reimbursement rate will be adjusted periodically and prospectively to reflect material variances from this rate. Refer to [Appendix A](#) for current rates.

University automobile insurance covers only University fleet vehicles; it does not extend to personally-owned or rented automobiles, even if being used on University business. Standard personal automobile insurance may not provide coverage for business travel. Tutors operating 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; 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: they are considered an operating cost to be reimbursed using the standard, per kilometre amount.

9. Meals

When Tutors are required to travel on University Business, per diem meal allowances may be claimed with no requirement to provide receipts. Refer to [Appendix A](#) for current rates.

Per diem meal allowances may be claimed only by individual Tutors for themselves.

10. Accommodation

Reimbursement for hotels, motels and other accommodation while on University Business should be limited to reasonable amounts and cannot exceed the single occupancy rate. Tutors are encouraged to stay at hotels listed on the Canadian Association of University Business Officers (CAUBO) website at <http://www.caubo.ca/> under the "Procurement" and "Hotels" links.



Hotel or motel official receipts are required for reimbursement: charge card slips do not provide sufficient information.

If Tutors make private arrangements for accommodation (e.g., staying with friends, relatives or colleagues), an allowance may be claimed with no requirement for receipts. Refer to [Appendix A](#) of the Tutor Travel and Expense Claim Procedures (provide link) for the current rate.

11. Incidentals

An incidental expense allowance can be claimed for personal expenses for each full day (24 hours) of travel on University Business, with no requirement for receipts. Refer to [Appendix A](#) of the Tutor Travel and Expense Claim Procedures (provide link) for the current rate.

This incidental expense allowance is intended to cover local business telephone calls, one personal phone call and other incidental business-related expenses that are incurred.

Long distance business phone calls made while travelling on University Business will be reimbursed if the calls are for business and are supported with invoices.

12. Public Transportation and Parking

A Tutor performing University Business other than tutoring and grouped study instruction may claim for reimbursement, without receipts, the following expenditures, if incurred:

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

Refer to [Appendix A](#) of the Tutor Travel and Expense Claim Procedures (provide link) for the current daily rates.

Taxi fares or parking costs in excess of the of maximum daily rates outlined above will be reimbursed on submission of receipts if the expenses are incurred for University Business other than tutoring and grouped study instruction.

13. Unsupported Amounts

When expense claims are not properly supported by receipts, the University will return the Expense Claim to the claimant for correction. If receipts cannot be obtained, Tutors must notify the approver and, if satisfied that the expense claim is legitimate, the approver may approve the claim, noting with the approval that the specific receipts are not available. 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 expense claim, claimants can follow claims through the approval and payment processes in the online Travel and Expense Module 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.

14. Disputes

Financial Services is responsible for the administration of this policy and is authorized to obtain further clarification regarding any claim submitted as necessary and to alter claims as appropriate to ensure compliance with this policy. Claimants will be notified in the event of any alteration of their claim submission.

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 can be re-claimed when supported and satisfactorily resolved with the appropriate Designated Signing Officer and/or Executive Officer.

15. Exceptions

Any exceptions to the Tutor Travel and Expense Claim Policy this Procedure must have the written approval of the Director, Financial Services.

Applicable Legislation and Regulations

[Alberta Financial Administration Act](#)
[Alberta Fiscal Management Act](#)
[Alberta Post-Secondary Learning Act](#)
[Income Tax Act](#)

Related References, Policies, Procedures and Forms

[Tutor Travel and Expense Claim Policy](#)
[CUPE Collective Agreement](#)
[Delegation of Expenditure Approval Authority Policy](#)
[Travel and Expense Claim Policy](#)
[Mapquest](#)
[CUPE Professional Development Allowance Guidelines Policy](#)
[Purchasing Policy](#)
Hospitality Expense Policy
[Telework Policy for Academic Staff](#)
Travel and Expense Claim Module Step Sheets and Other Resources
<http://www.caubo.ca>
<http://www.oanda.com>

History

The Governors of Athabasca University, January 22, 2015, Motion # 194-03 (associated policy revised)
Executive Group, April 18, 2011, (associated policy approved)



Appendix A - Rates and Receipts (Tutor)

Travel and Business Expenses Policy Rate Directive

Allowances – telephone rental and internet (paid automatically)

This section provides a summary of eligible allowances that are paid to Tutors, where applicable, for telephone rental and high speed internet. Allowances will be paid automatically and receipts are not required.

Please note that Tutors taking leaves of three or more consecutive months will not be paid allowances for the monthly telephone rental costs and high-speed Internet services during the leave, and will not be paid for reinstallation upon return.

Allowances:

- Personal phone line - where a tutor does not have a separate phone line, and uses a personal phone line for tutoring, an allowance of \$17.00 will be paid monthly.
- Separate tutor phone line - where the tutor uses a separate phone for tutoring, an allowance of \$35.00 will be paid monthly. Any additional services obtained must be paid for personally.
- High speed internet services - where the tutor uses high-speed Internet for tutoring (through ADSL or cable service), an allowance of \$52.00 will be paid monthly to cover the costs of basic high-speed Internet services. No installation charges will be reimbursed or allowed for.
- Optional second phone line - where high-speed Internet services are not available or if, instead, the individualized study tutor or academic expert uses a second phone line to connect to the University’s computer system, an allowance of \$35.00 will be paid monthly. Any additional services obtained must be paid for personally.

Monthly Expense Allowances (effective January 22, 2015)	
Personal phone line	\$17.00
Separate tutor phone line	\$35.00
High speed Internet services	\$52.00
Optional second phone line for dial up internet service (in lieu of high-speed Internet service or for computer hook-up with non high-speed Internet)	\$35.00
Other	Refer to collective agreement



Appendix A - Rates and Receipts (Tutor)

Travel and Business Expenses Policy Rate Directive

Allowances – Other (reimbursed via Travel and Expense Claim)

Allowances claimable	Following amounts may be claimed without receipts (Cdn \$)	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	
• Lunch	25	
• Dinner	<u>35</u>	
	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	\$0.48 per km *	Travel on/after September 1, 2013
* Round trips must exceed 50 kilometres.		

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 (Cdn \$)	Further details, if any
Parking	15	Per 24-hour day
Public transportation - intra-city	15	Per 24-hour day



Taxi fares	25	Per 24-hour day
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Telephone installation

New Tutors may claim for the actual cost of installation of a separate phone used only for tutoring/marking purposes up to maximum of \$150.00. Installation charges over the maximum must have prior approval. This is expected to be a one-time expenditure and original receipts are required

Office Supplies

Tutors will be reimbursed up to a maximum of \$20.00 per month (this maximum does not include ink cartridges) for office supplies upon submission of original receipts.

Intra-city travel

Up to 15 km per day can be claimed, if incurred, except for the first and last days 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>Kilometres</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 to be submitted before expense claims will be paid.

Original receipts must be referenced to the claim number and forwarded to Financial Services, Accounts Payable Unit, Athabasca University.