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Parent Policy: [Supply of Goods and Services Policy](#)

Travel Processes & Expense Procedure

Office of Administrative Responsibility:	Procurement and Contract Management
Approver:	Associate Vice-President Finance, Procurement and Planning
Scope:	Compliance with this University policy extends to all academic, support and excluded staff, postdoctoral fellows, and academic colleagues as outlined and defined in the Recruitment Policy (Appendix A and Appendix B: Definitions and Categories) ; undergraduate, graduate and Faculty of Extension students; emeriti; members of the Board of Governors; visitors to campus, including visiting speakers and scholars; third party contractors; and volunteers.

Contact for questions about this procedure:	SMS Travel Management smstrvl@ualberta.ca
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Overview

As a publicly funded institution, the University of Alberta (U of A) is accountable for the prudent and effective stewardship of U of A funds. **Travel** activities are highly regulated by the U of A and in the case of research funding, by sponsor/donor restrictions. Sponsor/donor restrictions may differ from those of the U of A and determine the expense qualifications or criteria. In those cases where sponsor/donor restrictions do not address a particular situation, U of A policy and procedures will apply.

All expenses must be reasonable and reflect prudence, good judgment, **due regard for economy**, and be defensible to an impartial observer, (including but not limited to auditors). The U of A strongly discourages the use of travel advances and reimbursements when more cost-efficient and effective methods of procurement are available. The U of A has established preferred vendor relationships with qualified travel service providers in order to obtain preferred pricing and to eliminate the burden on **claimant's** personal finances. The Travel Management unit of SMS is responsible for administering the UofA travel program and all users should refer to the Travel Management website for assistance.

Use of personal funds for approved U of A business travel should be minimal; used only in emergency situations (this includes locations that don't accept UofA credit cards). The claimant will be reimbursed for appropriately receipted, legitimate and reasonable expenses at the **budget owner's** discretion with the exception of meal allowances which are mandatory.

Payment methods include UofA Travel Card (Diner's Card), UofA Purchasing Card and personal credit card. Claimants are required to use a UofA Purchasing Card (P-Card) for conference & event registration and the Travel Authorization Process (TAP) for prepayment of airfare through the university travel agent (process identified under airfare bookings).

This reimbursement procedure applies to travel expenses only. For expenses that relate to incidental charges (miscellaneous supplies etc.) in support of U of A business, teaching or research, refer to the Expense Reimbursement Procedure.

Expenses to be claimed under the Professional Expense Reimbursement (PER) program should follow the process found on the Human Resource Services Web Page: Professional Expense Reimbursement. For clarification or further information on PER, email: per@hrs.ualberta.ca. Additional PER information is available in this document.

For expenses relating to the moving or relocating of new employees (academic and non-academic staff), refer to Moving Expenses and Relocation Benefits for Academic Staff Members Procedure. For clarification or further information, contact Human Resource Services Relocation Services at hrrloca@ualberta.ca.

Purpose

This document sets out the requirements to complete travel and for charging travel expenditures to the U of A.

PROCEDURE

Summary:

Only the cost of the most effective and economical mode of travel will be reimbursed. Where the traveler has, for personal reasons, chosen to use a more costly mode of travel, the maximum reimbursement will be based on reasonable economy rates and cost effective. Travel expenses must be defensible to the budget owner/project holder and impartial observers; therefore, explanations are required where the travel expense exceeds reasonable economy rates.

The preferred method of payment for each expense is indicated under the categories below. Airfare and conference registration must be paid using the central pay options (Airfare-TAP; conference/event registration – UofA purchasing card or Direct Pay invoice via SMS Payment Services). For all other travel expenses, the UofA Travel Card (Diner's Card - Travel Card Procedure) is the primary payment method or a personal credit card.

U of A travel occurs for conferences, seminars, meetings, collaboration, research and site visits (**event**). In all cases the travel claim must be supported by the four "W's"-

- What was the business activity – (purpose of the event)
- Who was in attendance at the event
- Where did the event take place
- When did the event occur – date(s) of event and travel dates

For a conference or seminar this can be accomplished by including a copy of the itinerary supplied by the organizers. For meetings, collaboration, research and site visits the claimant needs to be specific and attach **supporting documentation** that answers the four "W's". Note: **proof of payment** is required for all expenses related to travel other than allowance rates.

Cancellation of trips may occur. Use of the university Travel Agent ensures trips can be rescheduled and cancelled without losing the entire monetary value of the trip. Change fees do apply and credits will be issued in the traveler's name for up to 270 days.

Appendix A – Schedule of Allowable Travel Expenses, provides a complete list of allowable travel expenses. Expenses that are not included in Appendix A cannot be charged to the U of A.

1. [ALLOWABLE TRAVEL EXPENSES AND PAYMENT OPTIONS](#)
2. [INELIGIBLE TRAVEL EXPENSES](#)
3. [SABBATICAL LEAVE TRAVEL EXPENSES](#)
4. [IN TOWN EVENTS \(conferences, seminars, meetings and business activities\)](#)
5. [LOCAL BUSINESS ACTIVITIES EXPENSES](#)
6. [PERSONAL AND FAMILY ILLNESS WHILE TRAVELLING ON UNIVERSITY BUSINESS](#)
7. [TRAVEL ADVANCES](#)
8. [TRAVEL EXPENSE REIMBURSEMENT](#)
9. [INITIATE, REVIEW, APPROVE AND PROCESS \(IRAP\)](#)
10. [CORRECTIONS](#)
11. [RECORD RETENTION](#)
12. [SUBSEQUENT AUDIT AND ADJUSTMENT](#)
13. [CONSEQUENCE OF ERROR](#)

1. ALLOWABLE TRAVEL EXPENSES AND PAYMENT OPTIONS

a. Airfare Booking

Method of Payment: Travel Authorization Payment (TAP)

Claimants are required to use the U of A travel management program (which includes negotiated rates for airfare, hotels and car rentals) which ensures discounts are obtained. Fees and service expectations are negotiated centrally with the travel management company.

When booking airfare, the following circumstances need to be considered:

- Scheduling timelines – the quickest, most direct route.
- Change/cancellation requirements - is it possible a cancellation or change may occur?
- Price – lowest available fare; options include Standard, Flex, Econo and Econo Flex. The choice of which lowest available fare to use should take into consideration any scheduling and change/cancellation requirements. Lowest available fares do not include Business Class, Latitude, Premium Economy or first class at any time.

Airfare exceeding the lowest available fare (upgraded travel) displayed on the UofA Travel Management Website (TMW) site may only be charged to the U of A in the following circumstances (this includes Business/First Class, Latitude and Premium Economy):

- A medical condition necessitates an upgraded travel class. (Doctor's note required).
- A business reason can be demonstrated.
- Travel is outside of Canada and the USA (excluding Hawaii).

In all cases, the Dean, Director, Associate Vice-President or Vice-President must review the reason for upgraded travel and approve prior to booking. This written pre-approval must be attached as supporting documentation to the travel expense claim.

Airlines and fare class cannot be chosen based on personal frequent flyer program incentives or personal preference. Flights purchased using frequent flyer points are not reimbursable.

Note: The fare class booked and travelled must be displayed on the supporting documentation when it is submitted for reimbursement. Proof of payment is also required on the receipt and supporting documents. If the vendor receipt / booking does not list payment method / card number (i.e. paid by Visa *1234) a copy of the claimant's credit card statement must be attached as proof of payment.

For international flights and domestic flights, claimants must report prior to the scheduled departure time according to guidelines in place at the time of the flight to allow customs clearance and baggage check. Any costs associated with missing a flight and the rescheduling of a new flight due to late arrival are the responsibility of the claimant and are not eligible for reimbursement.

A TAP is the most economical and efficient method of payment for business travel bookings and payment. The TAP is issued by the department, acts like a purchase order and is used for air, train and bus bookings and related expenses through the U of A travel agent. It allows the U of A to negotiate greater discounts with the travel providers and eliminates the need for administrative staff, researchers and professionals to spend time searching for airfare rates. The use of the TAP cannot include any personal portion of travel. Personal travel must be booked and paid for independently of all U of A processes, payment methods and booking tools.

Prior to booking, a TAP form must be completed (completion of the online form will require the claimant to provide the email address(es) of their budget owner or one over one approver, the TAP form request will be forwarded to the individual for review or dispute via email only). The speed code and TAP number are required to complete the booking, whether through the U of A travel agency (call in) or on-line at the U of A Travel Management Website. SMS receives a monthly electronic statement of TAP charges and distributes these charges to the speed code and account specified on the TAP form. Allow a minimum of 6 weeks from the date of booking/invoicing for the transaction to be posted in PeopleSoft Financials.

Group bookings for 10 or more claimants may be made on a single TAP with an attached list of the full names of the claimants. The group booking must be for the same dates and destinations and the same speed code used for all claimants.

Airline credits issued as a result of cancelled airfare booked on TAP are retained by the original claimant to a maximum of 9 months or 270 days (all airfare credits must be used and flown on within one year of the original date of issue). Credits within 90 days of expiration may be transferred and used by other U of A departments to minimize financial loss to the institution. There will be no redistribution back to the original credit holder for the value of the credit.

b. Ground Transportation

Method of Payment: U of A issued Travel Card (Diner's Card) or personal credit card

Ground transportation includes public transit, train, taxi and rideshare services (Uber/Lyft), which are reimbursable.

If public transit, train, taxi or rideshare service is used, the cost including gratuity is <\$75 and it can be demonstrated the service is for U of A business, no receipt is required (e.g. airport to hotel, hotel to airport, hotel to event location, and event location to hotel).

The use of these types of transportation is at the discretion of the claimant based on availability, event location and cost.

c. Accommodations

Method of Payment (HAP hotels only): Hotel Authorization Payment (HAP)

Method of Payment (Non HAP hotels): U of A issued Travel Card (Diner's Card) or personal credit card.

Reimbursement is limited to a standard single occupancy rate (with a private bathroom) in a business class hotel, or whatever class of available accommodation is the most reasonable or most efficient (such as a conference hotel which, while not necessarily the most economical, will avoid taxi and other ground transportation charges and offer a safe and efficient location for conference attendees).

The use of luxury accommodation (e.g. resorts, 5 star or upgraded accommodations) will only be reimbursed with written justification and pre-travel approval by the budget owner. Justification could include location of the event/meeting, availability, U of A business purpose and party size (for multiple U of A claimants attending the same event, a two bedroom suite may be more economical than two standard rooms).

Accommodation for one night before and after an event is acceptable if the start and end times warrant such travel logistics (e.g. conference end date is April 21, the night of April 21 is reimbursable; travel home would need to occur on April 22). One additional day may be added prior to the business purpose to a maximum of two days if the travel is international (excluding USA).

The choice of accommodation should be based on business travel requirements rather than personal membership program incentives. The claimant may also choose to stay with family or friends and claim the rate allowed on Appendix A only if a receipted gesture of appreciation was provided to their host (excludes alcohol and cash). This amount will also be the total maximum allowed to be claimed when an original accommodation receipt is not provided.

The U of A travel agent and the Canadian Association of University Business Officers (CAUBO) have negotiated hotel rates available for all faculty and staff working at the U of A. These rates are available and maintained on the Travel Management website. U of A claimants are encouraged to use these rates as in most circumstances they are the most cost effective.

The HAP is department issued and acts like a purchase order for the booking of accommodations with a select group of hotels located in Edmonton, other Alberta locations and in limited locations throughout Canada. The University Travel Management website provides a list of the hotels that participate in the HAP program. The HAP form must be completed and approved prior to booking. Once the booking is completed with the hotel and prior to check in, the HAP form must be emailed to the hotel. There is a multiple room option for bookings between 2 to 9 rooms as long as the travelers are all staying at the same hotel on the same dates and same speed code (supply a list of traveler's names to the hotel). Upon arrival, the claimant may be required to provide the hotel with a credit card to which incidental charges will be applied (e.g. long distance telephone, room service) as these are not paid centrally by the U of A. Upon completion of the claimant stay, the hotel provides an invoice to SMS Travel Management for payment. SMS distributes these charges to the speed code specified on the HAP form. When using a HAP form, it is important to ensure compliance with the hotel's policy on cancellation. Failure to cancel a reservation by the established date may result in unnecessary charges that can be non-reimbursable.

Where the business activity can be completed in one day (i.e. Calgary to Vancouver – meeting) overnight accommodation is non-reimbursable.

d. Conference and Event Registration

Method of Payment: UofA issued Corporate Purchasing Card (P-Card) and/or U of A issued Travel Card (Diner's Card)

Conference registration is limited to the fees required for conference activities. Optional conference activities such as golf tournaments or other entertainment are ineligible expenses. The P-Card is the method of payment for conference and event registrations for pre-payment. If the claimant does not have a P-Card, the department can book the

registration on behalf of the claimant using a departmental P-Card. SMS distributes the charges to the speed code and account provided by the cardholder on the monthly P-Card statement. The UofA Travel Card (Diner's Card) can also be used for payment of registration.

Conference and event registration fees may also be paid in advance by SMS Payment Services (Direct Pay). An invoice must be received by the claimant and submitted to the department, faculty or unit for processing. Required information on the invoice is speed code and account number, printed name and signature of the budget owner; submit to 3rd Floor Materials Management Building, (Payment Services) for payment.

e. Vehicle Rental

Method of Payment: U of A issued Travel Card (Diner's Card) or personal credit card

Vehicle rental is limited to a compact, mid-size, full-size and/or SUV vehicle, depending on justifiable need and the prudent expenditure of U of A funds. Several cab rides may be more economical than a car rental. Justifiable needs include type of use (extended highway driving), availability (many car rental locations do not have all class types available at all times and an upgraded rental may be the only vehicle available for rental), winter driving conditions and size of party (groups greater than 4) in the same vehicle are appropriate for an upgrade). Rental of a compact vehicle in all circumstances is fully reimbursable and any upgrades can be considered if a justifiable need can be supported by the claimant; justification must be supported in writing, attached to the claim and pre-approved by the budget owner. Only the cost of the most effective and economical mode of travel will be reimbursed. If multiple taxi fares are more cost effective, only taxi fares are reimbursable. Where a vehicle is not required and/or is a less economical transportation method, the vehicle rental and related costs including but not limited to parking, insurance, gasoline and road tolls are non-reimbursable.

Reimbursable expenses include the rental fee, the kilometer/mileage rate charged by the rental agency, fuel charges and insurance. It is the responsibility of the claimant to ensure that they are a UofA authorized driver and have the appropriate license to drive a vehicle while on UofA business and to ensure that adequate insurance is in place for all drivers of the vehicle. Detailed information regarding insurance coverage can be found on the Risk Management Services website.

The U of A travel card is the preferred method of payment for vehicle rentals or personal credit card. When renting a vehicle for U of A business, the kilometer allowance expense type cannot be claimed; gas purchases or road tolls must be claimed using **original receipts**.

f. Private Automobile

Method of Payment: Kilometer Allowance Rate or the U of A issued Travel Card (Diner's Card) for gas purchases or personal credit card

(GST is applicable for travel in Canada only and should be applied when the kilometer rate is used)

When using a private automobile for UofA business within Alberta, the claimant will be reimbursed at the current approved kilometer allowance rate per Appendix A – Schedule of Allowable Travel Expenses. This allowance is intended to cover the cost of fuel, insurance (provided by the claimant) and vehicle "wear and tear" (e.g. tire wear, cracked windshield, oil changes, etc.).

A supplement will be reimbursed where travel takes place on roads with seriously adverse road conditions (e.g. off main or secondary highways). In such cases, the supporting documentation must include the complete travel itinerary and indicate the portion travelled under adverse road conditions.

Private automobiles used for UofA business are not covered by the UofA insurance policy. Claimants are advised to check with their own insurance provider to secure any necessary additional insurance coverage. The UofA does not reimburse for personal insurance or registration costs.

Private automobiles cannot be used for business travel that will exceed 1,000 kilometers in distance, round trip (exceptions are indicated below). The use of the U of A car rental agreement is more cost effective unless the length of stay is substantial and the car will remain idle for extended periods of time (consideration must be given to the kilometer cost versus the car rental agreement cost; the most cost effective method should be used).

The U of A strongly discourages the off road use of a private automobile and travel to and from remote locations. At times when research or university business occurs for extended periods of time in remote locations or other cities, the use of a private automobile may be the most cost-effective and/or only available option. The budget owner or project holder has the discretion to waive the 1,000 kilometer maximum in these situations. Where business use exceeds the 1,000 kilometer maximum, the claimant must attach a copy of written pre-approval from the budget owner or project owner authorizing use of the claimant's private automobile (required to be completed once a year only, does not need to be completed for each trip). The claimant is responsible for insuring their private automobile; and for advising their insurance company of the business use and type of terrain the automobile will be operated on. The university is not responsible for any damage to a private automobile that occurs while on university business.

In lieu of claiming the kilometer allowance rate, gas purchases may be charged to the U of A travel card or personal credit card.

g. Travel Meals

Method of Payment: Meal Allowance Rate on the U of A issued Travel Card (Diner's Card) or personal credit card (GST is applicable for travel in Canada and are included when the meal allowance rate is used)

Meal allowance rates are mandated at the U of A in order to reduce the administrative cost in gathering, submitting and reviewing meal receipts. Original receipts are not required when claiming meal allowance rates. Meal allowance rates are inclusive of GST for travel in Canada and should be calculated when the travel claim is prepared.

Within the PeopleSoft Travel and Expense module, the university displays a full day rate for Canadian (\$70 CAD), US (\$70 USD) and International travel (\$95 CAD) that includes \$10 of incidental expenses. The claimant is able to claim up to this amount for all days of travel including the travel day on each end of the trip. At the claimant's discretion they can decrease this amount by the following intervals: CAD or US travel and currency – Breakfast \$15, Lunch \$15, Dinner \$30 and \$10 for incidental expenses. International travel CAD currency only - Breakfast \$20, Lunch \$20, dinner \$45 and \$10 for incidental expenses.

Faculties and units are able to set lower rates as appropriate, (such as a group of claimants doing field work where groceries will cost less than the allowance rate). The claimants must be notified in advance of the travel and document the rate.

Where meals are provided at no additional cost (such as with conference registration or accommodations), an allowance rate will not be reimbursed unless a dietary restriction or business reason is provided.

A claimant can only pay for a meal for others if one of the scenarios in the Hospitality, Working Sessions/Committee Meetings and University Employee Functions Procedure applies. In all cases the requirements for an original receipt, the names of attendees and the justification/business purpose for the hospitality/working session apply. The meal allowance rate cannot be claimed for meals where hospitality has already been claimed.

h. Insurance – Vehicle and Travel

Method of Payment: U of A issued Travel Card (Diner's Card) or personal credit card

Vehicle Insurance (rentals only): there are multiple vehicle insurance options available to U of A claimants. Insurance

options include CDW (Collision Waiver), LDW (Loss Damage Waiver) and Third Party Insurance SLI (Supplemental Liability Insurance). Both CDW and LDW cover the car rented; however, these do not cover damage to another vehicle, property or object. SLI covers the driver if he/she is sued due as the result of a vehicle accident or is responsible for the damage to the third party vehicle/property or object.

Coverage from personal auto insurance may extend to a rental vehicle. Confirm personal auto insurance coverage with your insurance company prior to renting the vehicle.

Available Options:

Option 1: Insurance purchased from rental agency (additional fees apply, fully reimbursable, eligible expense).

- Drivers must be UofA authorized drivers, must be 21 or over in Canada, legal driving age in the country where rental is completed and must comply with driver requirement of the car rental agency (age restriction).
- Specialized coverage for any car type available through car rental agency (confirm type of car rented does not have limitations on coverage).
- Deductible is based on policy of individual car rental agency.
- Daily rate (estimated at about \$25-\$40/day).

If purchasing car insurance from the rental agency it is strongly recommended that CDW/LDW and SLI insurance are purchased. This will ensure full coverage against loss and third party damage and liability.

Option 2: U of A self-insure (no additional cost). If department/faculty rent a vehicle (less than 30 days) for business/research activity within Canada/USA, U of A self-insurance program will provide coverage subject to the following:

- Drivers must be UofA authorized drivers and must be 21 or over in Canada. In many US states, the driver must be 25 or over.
- Rent the vehicle in the U of A name and the driver's name (e.g. John Smith, U of A).
- Rent only passenger-type or light commercial vehicles (sedans, light trucks or passenger vans).

When these conditions have all been met, the CDW and/or LDW offered by the rental agency may be declined. In the event of an insured loss, Risk Management will charge an internal deductible of \$2,500 to the unit or department. The deductible is charged to the unit and should not be included on the travel claim.

Note: The Diner's travel card and most personal credit cards offer vehicle rental insurance if the rental is charged to the credit card. This insurance only covers damage to the vehicle rented (which can be limited). It does not include third party liability insurance or SLI. The U of A strongly recommends against the use of credit card insurance only. There are limitations relating to third party liability (there is no coverage) and the reconciliation time associated with the claim are substantial (cost of the third party damage is charged to the credit card and takes an extended period of time for repayment to the claimant by the credit card company).

Medical Insurance – UofA employees and students have access to medical insurance through their respective collective agreements and programs. Prior to travel for U of A business, it is recommended that the claimant reviews the UofA insurance available to ensure that it is adequate in the case of an emergency. Additional medical insurance may be required for travel to destinations outside of Canada. Additional insurance may be purchased and reimbursed at the discretion of the budget owner prior to travel. Approval must be obtained and included in the travel expense claim when submitted for reimbursement.

i. GST and HST Requirements:

GST is applicable for all allowance rates when travel is completed within Canada. This includes kilometer and meal allowance rates. HST is applicable in New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, and Prince Edward Island. The university receives a rebate on GST and no rebate on HST. If traveling to any of these provinces, the GST will need to be calculated and adjusted manually to receive the rebate amount applicable exclusive of HST.

PeopleSoft does not have the ability to calculate or separate the HST total.

j. Work Visas and Travel Papers:

Expenses related to obtaining a work visa or travel papers for the purpose of U of A business out of country are reimbursable for employees and students.

k. Travel Expenses Relating to External Boards and Committees:

Some university employees incur travel expenses while serving on external boards or committees (not directly related or part of the U of A). In most circumstances these travel expenses should be reimbursed by the external board or committee. In some circumstances they are not; the university can reimburse for these expenses if it can be demonstrated that there is a direct benefit to the U of A. This benefit must be documented, approved by the budget owner (prior to travel) and submitted with the travel claim.

l. Cellular Phone and Internet Charges:

Cellular phones and internet charges incurred while travelling on U of A business may be reimbursable travel expenses, with the exception of **university corporate cellular phones** that are centrally billed and the claimant is not out of pocket.

When travelling with a U of A corporate cellular phone, U of A employees must ensure that a travel/roaming package is added to the phone account for the duration of the travel (packages are not available on corporate cell phones when travelling in the United States, they are available in international locations). Additional charges assessed to a corporate account due to failure to add a roaming/travel package while travelling on U of A business would require repayment back to the U of A by the employee for the amount over the cost of the appropriate travel package.

Employees who accept the use of a corporate cellular phone also accept the responsibility of additional charges above their regular monthly bill. If they have failed to add a roaming packing on the phone, purchased and replaced a local sim card or remain on airplane mode (Wi-Fi use only which disables cellular) while travelling, they will be required to repay this amount to the university.

Refer to TELUS Travel and Roaming or Bell's International Roaming Packages or your cell phone provider roaming packages for add-on plans and rates available. Note: when you obtain a data package through your provider, it does not provide you with unlimited data usage (overage use is extremely expensive). Wi-Fi should be used in all locations available to minimize data usage and cost. If you will be using extensive data in a foreign country it is more cost effective to purchase a SIM card from a local cellular company in the country that you are traveling to.

U of A corporate phones are centrally billed and any add-on plans will be included on the monthly bill. These packages must be requested in advance by the employee. U of A corporate cellular phones are not eligible for Easy Roam (TELUS) or Roam Better (Bell) travel packages to prevent roaming charges; these packages are for private/consumer use only.

If travelling with a personal cellular phone, a prorated amount to a maximum of 50% of the base monthly fee for the claimant's phone only can be claimed. University business related roaming and internet charges are reimbursable.

Note: Many monthly plans include multiple phones on one bill (e.g. 5 phones on one plan that cost \$300/month, the amount eligible for reimbursement is 50% of \$60).

Example:

- Present monthly bill - \$50 CAD (up to \$25 is reimbursable if travelling for the entire month)

- Traveling on U of A business for 7 full or partial days
- Eligible for reimbursement $7/30 \times \$50 \times .50 = \5.83
- Reimbursable amount is \$5.83

A roaming package must be added to a personal cellular phone while travelling on U of A business. These packages are fully reimbursable and may be purchased for a daily or monthly rate. Both Easy Roam (TELUS) and Roam Better (Bell) are available on personal cellular phones. If the cellular phone provider is not TELUS or Bell, contact your provider to determine available options. Any additional charges assessed to a personal account (roaming charges) due to a failure to add a roaming package while traveling on U of A business are non-reimbursable expenses. Any charges associated with personal travel at the beginning, during or end of U of A business travel event(s) are also non-reimbursable.

Internet, long distance, data or Wi-Fi charges are reimbursable expenses when traveling on U of A business only. If personal travel is added at the beginning, during or end of U of A travel, these expenses are non-reimbursable.

A claimant is required to attach all pages of the vendor statement/billing where cellular phone and/or internet charges are included on the claim. Proof of payment is also required (e.g. copy of the following month's vendor statement page reflecting payment made for the expense(s) claimed).

m. Miscellaneous Expenses:

Method of Payment: U of A issued Travel Card (Diner's Card) or personal credit card

Miscellaneous expenses include laundry service, baggage fees and seat selection. When booking airfare through the travel agent, it is recommended that baggage fees and seat selection are included in the ticket price; however, in some situations they may need to be added after purchasing the airline ticket.

2. INELIGIBLE TRAVEL EXPENSES

Lost, damaged or stolen personal property belonging to the claimant is not eligible for reimbursement. This includes, but is not limited to, clothing, laptop, laptop cords or chargers / accessories, cell phones, cell phone cords or chargers & accessories, cameras, electronic equipment, personal identification, passport, driver's license, and luggage.

All costs associated with missing a flight and the rescheduling of a new flight due to late arrival are the responsibility of the claimant and not eligible for reimbursement.

Travel expenses relating to a claimant or contractor's commute between their residence and their **primary work location**, are ineligible unless explicitly stated in the employee/contractor's contract. This applies to any place where a claimant regularly reports to work and includes, but is not limited to, North Campus, South Campus, Enterprise Square, Campus Saint-Jean, Augustana Campus and Calgary Centre Campus.

Parking expenses are ineligible at the claimant's primary work location, e.g. primary work location is North Campus, (Edmonton); expenses related to parking at North Campus are not eligible for reimbursement. This applies to all U of A campus locations. Parking expenses at a campus location that is not the primary work location are eligible for reimbursement, (e.g. primary work location is Augustana Campus and a meeting is attended at North Campus, Edmonton).

Ineligible expenses relating to in town conferences, seminars and meetings include accommodations, meal allowances and breakfast. Dinner is non-reimbursable, unless the event does not allow time to return to residence prior to 6:30 p.m.

The value of redeemed reward points, personal air credits and gift cards for the purpose of U of A travel and expenses are not eligible for reimbursement.

The cost to secure and obtain a passport and/or Nexus Card, airport lounge pass, or roadside service membership are not eligible for reimbursement. Canada National Park annual pass could be reimbursed only if the claimant is

required to enter the park multiple times in one year and it is more cost effective than payment each time for university business (justification must be included with the travel claim).

While personal travel may be added to a business trip, all additional costs are the sole responsibility of the claimant. The claimant is required to submit written proof supporting the cost of the round trip travel without the personal portion and provide supporting documentation detailing what the cost would have been without adding personal travel, family or friends to the trip. This includes but is not limited to the additional cost for upgraded accommodations or vehicle rentals. The use of the TAP process cannot include any personal portion of travel. Personal travel must be booked and paid independently of all U of A processes, payment methods and booking tools. The claimant may only claim the value of the round trip airfare from the departure location to the event location (most direct and economical route).

Accommodations – additional fees to upgrade hotel room to accommodate family or friends are non-reimbursable.

3. SABBATICAL LEAVE TRAVEL EXPENSES

All travel expenses incurred during sabbatical leave are subject to the same restrictions outlined in this document, unless otherwise specified in a sponsor/donor agreement. In those cases where the sponsor/donor agreement provides for additional expenses to be reimbursed by external funding and/or research grant, a copy of that portion of the agreement must be submitted with the reimbursement request documents.

4. IN TOWN EVENTS (Conferences, Seminars, Meetings, Collaboration and Business Activities)

Expenses relating to the attendance of events in the Edmonton region are limited. Eligible expenses include off campus parking, mileage (only the portion >10 km), ground transportation (taxi, public transit/train fares to and from event), registration and limited meal allowance rates. Breakfast is ineligible at all times, lunch can only be claimed if the event exceeds 4 hours and is not supplied at the event, and dinner can only be claimed if the event ends past 6:30 P.M. and has not been provided at the event.

5. LOCAL BUSINESS & WORK ACTIVITY EXPENSES

Many U of A employees are required to shuttle locally within the City of Edmonton (25 kilometer radius) as part of their regular job duties. Expenses relating to this type of activity are limited to mileage that exceeds 10 kilometers and parking only (parking at the primary work location is excluded at all times). If the primary work location is main campus, mileage and meal allowances are not reimbursable to attend activities at Campus Saint-Jean, South Campus and Enterprise Square.

The 25 kilometers radius of the main U of A campus deemed too include but is not limited to Fort Saskatchewan, Leduc, St. Albert, Devon, Sherwood Park and Spruce Grove.

The 25 kilometers radius also applies to other U of A campuses including South Campus, Augustana, Enterprise Square, Campus Saint-Jean and any other location that is deemed primary work location.

Meal allowances are not reimbursable for local activities (within 25 kilometer radius) at any time (except for limited in town events outlined in 4. IN TOWN EVENTS). Meal allowances are limited to activities beyond the 25 kilometer radius to lunch only if the local activity exceeds 4 hours in length and occurs prior to 1 p.m. (total time of meeting only). Travel time to and from event is not considered as part of the 4 hours. Local activities beginning after 1 p.m. are not eligible for meal allowances of any type.

A trip to the airport for pickup or drop off of colleagues, clients, vendors and/or guests is not eligible for meal allowances.

When hosting an individual or group for a local work activity, the Hospitality, Working Sessions/Committee Meetings

and University Employee Functions Procedure applies and meal allowances cannot be claimed.

6. PERSONAL AND FAMILY ILLNESS WHILE TRAVELING ON UNIVERSITY BUSINESS

Personal illness may occur while traveling on U of A business. Additional costs (U of A claimant only) associated with changes to itineraries are reimbursable only when a claimant has been hospitalized or instructed not to travel. These expenses must be supported by a doctor's note from the attending physician/hospital. The note must include location, doctor's name and signature, hospital or clinic name/location and length of stay (documentation must be provided to the approver with the travel expense claim).

Family illness and/or death may occur at home while traveling on U of A business (U of A claimant family only). Additional costs associated with changes to itineraries are reimbursable only when an **immediate family member** of a claimant has been hospitalized or deceased. In the case of illness only, these expenses must be supported by a doctor's note from the attending physician/hospital. The note must include relationship of family member, doctor's name and signature, hospital name/location and length of stay (documentation must be provided to the approver with the travel expense claim).

If a family member is deceased while a claimant is traveling on U of A business and additional expenses were incurred, indicate on the expense claim that additional expenses were incurred due to the death of a family member (indicate the relationship) and include a statement of death.

7. TRAVEL ADVANCES

U of A employees, graduate students and professor emeriti who travel on U of A business may request a travel advance (if supported by their home unit only). Travel advances are strongly discouraged and are to be requested as a last resort. Travel advances are not to be used and approved for expenses relating to airfare and conference and event registration. Airfare must be booked through the TAP process and conference and event registration must be charged to the U of A travel card or purchasing card. Travel advances can only be used for the purchase of goods and services when field research is being completed in a remote location and other means of purchasing are not available (purchasing card). Failure to comply with these procedures will result in the loss of future access to travel advances.

Note: Graduate Students must ensure that their home address in Bear Tracks is current before creating an online travel advance. Changes made to their profile in Bear Tracks will require 24 hours to take effect. Travel advances for grad students are often paid by cheque which increases the wait time for receiving the funds.

A travel advance may be requested by completing a PeopleSoft Travel Advance Request at least two weeks prior to the travel but not more than 45 days prior to the travel start date. A travel advance may not be requested when the expenses will be claimed from Professional Expense Reimbursement (PER) funds.

The claimant is accountable for:

- Ensuring that the travel advance request is appropriate, amount is reasonable and is required for U of A business.
- Providing supporting documentation in the form of:
- A budget and ensuring budgeted expenses are in compliance with U of A policies, procedures and guidelines. Specifically for research, budgeted expenses:
 - Are eligible per sponsor/donor terms and conditions
 - Contribute towards the direct costs of the funded research and the benefits are directly attributable to the funded research project
 - Required to carry out the research project, and
 - Will be incurred within the project agreement/grant start and end date

- Provide purpose (e.g. purpose of the trip) and why the travel advance is required
- Ensure that the travel advance is reported in the subsequent claim for reimbursement

An employee may not have more than one travel advance outstanding unless the time period between the return date of the first trip and the start of the second trip is less than 30 days or does not allow sufficient time to reconcile the first advance. Travel advances must be coded to the deptID of the budget owner paying the advance and account 100701 (AR Travel Advance SMS).

i. Review, and Approve Request – Budget Owner

The budget owner is accountable for ensuring that a travel advance is appropriate, and if yes, that the amount is reasonable, and that there is sufficient and appropriate supporting documentation.

If the budget owner is the claimant, then the one-over-one will approve the request.

ii. Once approved, the travel advance is processed.

a. Clearing a Travel Advance

Travel advances must be cleared by applying the advance to an online PeopleSoft travel expense claim within 30 days after completion of the travel.

If the trip is cancelled or the amount of the travel advance exceeds the total reimbursable expenses, the claimant must write a cheque payable to the University of Alberta for the amount owed and send the cheque to his/her own department. The department will then deposit the cheque and code the repayment to account 100701 and the speed code or chartfield reflected on the original travel advance request. A copy of the deposit form, cashier receipt and travel advance ID number must be sent to SMS Travel Management in order for SMS to clear the amount from the department's travel advance account. When outstanding travel advances are not cleared or repaid within 30 days of completion of travel, payroll deduction can be used by the U of A to recover any outstanding travel advance balance from the claimant. The total balance owing will be recovered over a period not exceeding three months. Outstanding travel advances for all terminated employees are reviewed prior to issuing of final paycheck from the U of A and any outstanding funds will be deducted from final pay cheque. It is the responsibility of the unit to review and manage travel advances to ensure that they are cleared within 30 days of the completion of travel. This review is completed in the PeopleSoft module.

8. TRAVEL EXPENSE REIMBURSEMENT

While expenses charged directly to the U of A (e.g. TAP, HAP, purchasing card/corporate card) may not be claimed for reimbursement, they must be included on the travel claim by selecting the "Non Reimb" checkbox on the PeopleSoft travel expense claim.

Once reimbursed, the same expenses cannot be claimed again from the U of A, another organization or deducted from income for tax purposes.

Each trip requires a separate travel expense claim. Multiple trips cannot be processed and reimbursed on the same claim. If this occurs, the claim will be rejected, sent back to the claimant for correction and re-submitted for approval. All costs associated with a trip should be included in a single claim.

Request for reimbursement of travel expenses must be submitted within 30 days upon completion of the specified trip or they become non-reimbursable.

Any personal portion of travel, or any additional expense incurred as a result of combining personal travel with business travel cannot be claimed.

a. Reimbursement Process

The appropriate process for reimbursement of travel expenses is determined by the claimant's relationship to the U of A.

i. Non-Employee Reimbursement Claim

For the purposes of travel expense reimbursement, a non-employee is generally described as an individual without an employment relationship requiring reimbursement of travel expenses on a one-time basis, or infrequently. Examples include:

- Visiting speakers, lecturers or principal investigators
- Students participating in field trips or other curricular activities
- Candidates for U of A positions

When a reimbursement has been identified as relating to a non-employee, refer to the Payment Procedure for guidance on completing the Non-Employee Reimbursement Form. Units may not create Guest IDs for the purposes of processing non-employee claims in PeopleSoft, as the Non-Employee Reimbursement is the required process.

ii. PeopleSoft Travel Expense Claim (online)

Reimbursements for employees, graduate students and professors' emeriti are obtained through the use of a PeopleSoft travel expense report.

All expense claims, regardless of funding source, must include the following:

- Purpose of the trip, including names of conferences, details of meetings/collaboration, departure and return dates.
- Application of travel advance and appropriate repayment if advance amount exceeded the travel claim total.
- A description for each expense line.
- Any expenses related to the trip paid directly by the U of A, such as TAP, HAP or purchasing card/corporate card (e.g. conference registration), are to be included on the claim, indicating that they are non-reimbursable by using the "Non Reimb" checkbox on the PeopleSoft Travel Expense claim.
- For reimbursements from research and special purpose projects, the claimant's affiliation with the project.

iii. Professional Expense Reimbursement (PER)

PER is an employee benefit. Unit finance personnel do not provide review of PER claims.

- When PER will be used to cover travel expenses, it is the responsibility of the claimant to provide payment in advance of travel from their own personal funds. These expenses could be paid with the U of A travel card or personal credit card.
- If a portion of travel will be covered by the unit, faculty or department, the claimant is required to submit a travel expense claim for expenses coded to the unit and a separate claim for the remaining expenses on the PER template within PeopleSoft. The travel expense claim should include the PER expenses marked as "non-reimbursable".
- If all expenses will be reimbursed through the PER process, one claim using the PER template within PeopleSoft is required.

b. Supporting Documentation

Supporting documentation required but not limited to:

Detailed receipts and proof of payment are required for all travel expenses except in those instances where allowance rates apply (meals, kilometer allowances rates and ground transportation). The method for submission of receipts and supporting documents is electronic; attached to the travel and expense claims, for ease of review and reduced risk of loss.

Supporting documents and any other documents that contain information that adds to a review/audit understanding of the entry, including, but not limited to:

- The 4 “W’s” outlined on Page 2 of this procedure.
- Conference, meeting and event agendas.
- Copy of sponsor/donor agreement when expense restrictions differ from those outlined in this procedure, (e.g. Sabbatical Leave Travel Expenses).
- Additional approval to exceed service levels identified for airfare, accommodations and mileage.
- Explanation of discretionary or atypical expenses.

Process:

- Collect all physical and electronic receipts during your travel or expense period.
- Receipts received electronically (email or text) should be saved to your network drive (PDF document)referencing the expense type (e.g. Travel or Expense or PER Vancouver 2019).
- Receipts received manually (paper copy) should be scanned into one PDF document and saved to your network drive (naming as above).
- Multiple receipts can be provided on the same page in the order they appear on the expense claim.
- Complete your claim online in PeopleSoft. In the General Information Box on the Expense Report Entry page click on the “Attachments (0)” icon. Upload your file(s).
- Complete and submit claim.
- In some circumstances the PeopleSoft Expense Report (without receipts) may be required to be submitted to the unit’s finance area for notification and central filing (this is not a requirement in all units, direction will be provided by each unit).
- Electronic receipting becomes the original receipt and paper receipts no longer need to be maintained.

c. Applying Exchange Rates

When expenses are incurred in foreign currency, the following methods may be used to exchange to Canadian Dollars (CAD) on the expense claim:

- The actual CAD currency charged on the U of A travel card or a personal credit card statement (a copy of the statement must be attached to the claim).
- The 7-day PeopleSoft average (for currency supported by PeopleSoft).
- The rate displayed by OANDA Currency Converter (ONLY when currency is not supported by PeopleSoft). When travel exceeds one day and the currency is not supported by PeopleSoft, the first and last day of travel are averaged to determine the rate applied to the transactions paid in foreign currency (rounded to 3 digits).

Example using Danish Krone (DKK) which is not supported by PeopleSoft:

- Travel dates July 1 - July 20/2018
- Exchange on July 1, 1DKK = \$0.206 CAD
- Exchange rate on July 20, 1DKK = \$0.207 CAD
- Average rate is \$0.207 CAD (when rounded to 3 digits)
- 5000 DKK Purchased at \$0.207 = \$1035 CAD reimbursed to the claimant

No other methods of applying the exchange rate are accepted.

9. INITIATE, REVIEW, APPROVE AND PROCESS (IRAP)

i. Initiate Claim (submit) – Claimant

The claimant is responsible for:

Ensuring expenses are:

- In compliance with the Travel Processes and Expense Procedure, the Expense. Reimbursement Procedure, and all other U of A policies, procedures and guidelines, as well as sponsor/donor terms and conditions.
- Reasonable and necessary for U of A business.
- Selecting the appropriate expense type.
- Providing sufficient and appropriate supporting documentation, which includes original receipts and other documents (e.g. conference agenda).
- Submitting expense reports within 30 days of the completion of travel.
- And specifically for research, ensuring expenses:
- Contribute towards the direct costs of the funded research project and the benefits are directly attributable to the funded research project.
- Are required to carry out the research project.
- Are incurred within the research project start and end date.
- Are allowable expenses based on sponsor guidelines / project terms of reference.

ii. Central Compliance and Review is performed for research and operating travel expenses. These roles are responsible for providing central review of all travel expenses in support of the unit and budget owner; ensuring the expenses are:

- Categorized correctly and that the appropriate expense types have been selected in PeopleSoft.
- Supported by sufficient and appropriate supporting documentation, which includes original receipts and other documents (e.g. conference agenda).
- In compliance with all procedures, processes and guidelines.

Central Compliance and Review is required to send back the expense report if:

- The expense report is incomplete (e.g. original receipts for which no claim has been made).
- Original receipts are missing, or supporting documents are not sufficient and appropriate.
- Incorrect expense type has been selected.

Central Compliance and Review is required to deny the expense report if:

- Ineligible per sponsor/donor terms and conditions.
- Travel did not occur within the research project start and end dates.
- Non-U of A or non-reimbursable expenses are part of the claim (e.g. family related expenses and personal travel expenses are included on the claim).

iii. Approve Claim – Central Compliance and Review and the budget owner approve claims based on the following criteria:

- Central Compliance and Review approves operating claims <\$5000 (budget owner is not part of the approval process).
- The budget owner completes final approval for all research dollar claims.
- The budget owner completes final approval for all operating dollar claims ≥\$5000.

- Both central compliance and the budget owner can send claims back for correction or deny claims if they do not meet the criteria outlined in this procedure.
 - Where the budget owner is the claimant, approval is by one-over-one.
- iv. Upon approval, the claim is processed.

10. CORRECTIONS

Corrections to the chart of accounts coding (i.e. speed code) used on a travel expense claim that has been approved and paid must be done by a Travel and Expense Journal Voucher (TEJV). The minimum threshold for an operating (unrestricted funds) correction is \$250, and there is no minimum for corrections involving restricted funds. The budget owner (debit side of the transaction) approves the TEJV form (manual form) and the transaction is entered into the Travel and Expense module by the adjusting journal role.

An overpayment correction would require a reimbursement be deposited and for an underpayment correction, a new claim for the difference.

Note: Manually calculated amounts (e.g. HST) should not require adjustment, unless the change would result in a significant difference to the dollar value of the entire expense report (> \$250).

11. RECORD RETENTION

Claims submitted with attachments are retained within the Travel and Expense module for six years plus the current year.

12. SUBSEQUENT AUDIT AND ADJUSTMENT

Travel expenses are subject to subsequent review and audit procedures which may result in adjustments, including possible repayment by the claimant to the U of A.

13. CONSEQUENCE OF ERROR

- The claimant is accountable to ensure all expenses are adequately documented, supported, legitimate and in support of UofA business, teaching or research.
- Expenses that have been previously reimbursed through UofA credit card, PER program, SupplyNet, Petty Cash, central pay or any other payment method are non-reimbursable and will be escalated through the university escalation process and treated as potential fraud against the university.
- Employees who commit an act of fraud or irregularity will be subject to disciplinary action up to and including termination of employment and prosecution if appropriate.

DEFINITIONS

Any definitions listed in the following table apply to this document only with no implied or intended institution-wide use. [[▲Top](#)]

Travel	When in the normal course of business activity, an individual must leave their work area to fulfill an academic, research or general job duty or to attend a conference, seminar, meeting, workshop, or field research relating to the individual's employment or fulfilling an academic obligation. Work area is defined as: any point within and up to 25 kilometer outside the municipal area in which the claimant's office or primary place of work is located. For any claimant who does not have an office or primary place of work, the geographic area in which the
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	employee is required by the terms of their employment to carry out their assigned duties. Reimbursement of travel expenses to the U of A/Edmonton for any employee who does not reside in the Edmonton area is not eligible unless explicitly noted in that employee's employment contract.
Due Regard for Economy	Individuals traveling on U of A business are required to use the most cost effective means for air and ground transportation, hotel accommodations and other related travel expenses by avoiding unnecessary expense. This means the expenditure is considered an optimal use of the funds, which may not necessarily mean the "lowest cost" if it is ineffective in achieving the intended outcome.
Claimant	U of A employee, emeriti, student, or non-employee traveling on U of A business.
Budget Owner	Employee who has been assigned a department operating budget or is a project holder of research funds. The budget owner is the approver of the travel claim.
Event	Includes but not limited to conferences, seminars, meetings, collaboration and other business related activities that may involve travel expenses relating to the activity.
Supporting Documentation	Original or scanned copies of receipts and other records that substantiate the transaction (e.g. conference agenda).
Proof of Payment	Expenses incurred during the process of completing U of A travel; requires vendor receipts that specify the method of payment and the card number if paid by debit or credit. An emailed receipt is acceptable, if it indicates how the expense was paid (credit card payment information including last four digits of the card number).
U of A Authorized Driver	Any individual, including U of A employees, volunteers, or collaborators, who have met the U of A minimum safety requirements and who have been granted driving privileges.
Original Receipts	The detailed (itemized) receipt provided by the merchant/supplier. If the original receipt was a PDF or other digital format, the digital document is the original receipt and printed copies are not required. If the receipt received was a paper version that was subsequently scanned, the scanned version becomes the original receipt. If it is not scanned, the paper version continues to be the original receipt. Receipts received via email are considered original.
University Corporate Cellular Phone	Cellular phone that is owned and supplied by the U of A. Charges relating to the cellular phone are centrally billed to the department, faculty or unit.
Primary Work Location	The location that a U of A employee (NASA, AASUA, MAPS, postdoctoral fellows and excluded employees) reports to, to complete their regular ongoing employment requirements. The U of A identifies the primary work location for each employee.
Immediate Family Member	Includes: son, daughter, brother, sister, spouse (including common-law spouse) brother in law, sister in law, parent, parent in law, grandparent or the husband or wife of any of these.

FORMS

Should a link fail, please contact uappol@ualberta.ca. [[▲Top](#)]

[Employee Travel Expense Reimbursement Worksheet](#) (for claimants with authorized data entry only)

[Non-Employee Reimbursement Form](#)

[Travel Advance Request Worksheet](#)

[Travel Authorization Form \(TAP\)](#)

[Hotel Authorization Form \(HAP\)](#)

[Travel & Expenses Journal Entry Form](#) (for corrections to process travel claims)

RELATED LINKS

Should a link fail, please contact uappol@ualberta.ca. [[▲Top](#)]

[Appendix A: Schedule of Allowable Expenses](#)

[Driver Authorization Procedure \(UAPPOL\)](#)

[Expense Reimbursement – Goods and Services Procedure \(UAPPOL\)](#)

[Guide to Financial Management - Retention and Filing of Source Documents \(University of Alberta\)](#)

[Hospitality, Working Sessions/Meetings and University Employee Functions Procedure \(UAPPOL\)](#)

[OANDA Currency Converter](#)

[Off Campus Activity and Travel Policy \(UAPPOL\)](#)

[Professional Expense Reimbursement](#)

[Supply Management Services](#) (University of Alberta)

[Travel Card Procedure \(UAPPOL\)](#)

[U of A Travel Management Site](#) (University of Alberta)