

TRAVEL AND EXPENSE REIMBURSEMENT HANDBOOK



UNIVERSITY OF
CALGARY

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For assistance with Human Resources, please use (403) 210-9300 and hr@ucalgary.ca

The posted version on the University's website is the current and official version of this handbook.

General Information

Expense Claims

This Handbook has been prepared to provide guidance and specify documentation requirements for expense claims submitted by employees and non-employees of the University of Calgary ("University"). The Handbook includes information with respect to:

- a) the process and documentation requirements for reimbursing employees, including Professional Employee Reimbursement (PER) for eligible academic staff members (also see [PER Handbook](#) for information);
- b) the process and documentation requirements for reimbursing non-employees by submission of a Payment Request form can be accessed by University employees through the [MyUofC portal](#) and follow the path:
- c) My Work – PS Finance and Supply Chain - Employee Self-Service/ Payment Request Centre
- d) reconciling Travel and Expense Cards and employee bookings through <https://www.ucalgary.ca/finance/purchasing-distribution/book-travel>

Public Disclosure of Expenses Policy

Expenses for the University's Executive Leadership Team, the University's Board of Governors and the Chancellor of the University are publicly disclosed as described in the University's Public Disclosure of Expenses Policy.

University Credit Card Programs

If an employee incurs expenses frequently as part of their duties, then it is recommended that a University credit card be utilized to reduce out-of-pocket expenses for the employee.

The University's credit card programs are:

Travel and Expense Card

- The T&E Card is a Scotiabank credit card. It enables card members who travel for University business to eliminate out-of-pocket expenses that require reimbursement. The T&E Card is reconciled using expense claims through My Wallet in the PeopleSoft System. For more information, click <https://www.ucalgary.ca/finance/purchasing-distribution/credit-cards>

Purchasing Card (PCard)

- The PCard is a Scotiabank Credit Card. The PCard is used for low dollar value (i.e. under \$CAD 5000) purchases of supplies, materials and services. The PCard is not used for travel. For more information, click [here](#).

For Quick Reference Guides and Video Tutorials on how to submit various expenses for reimbursement see: [Finance Training – Expenses](#).

For all current handbooks see the [Finance website](#).

Table of Contents

1	General Requirements	1
1.1	Approval and Signing Authority	1
1.2	Responsibilities	2
1.3	General Documentation Requirements	2
1.4	Project Funded Expenses - General Guidelines	3
1.5	Foreign Exchange Rate	4
1.6	Submission of Expense Claims	5
1.7	Approval of Expense Claims	5
2	Cash Advances and Prepaid Expenses	6
2.1	General Requirements	6
3	Transportation	7
3.1	Flights / Airfare	7
3.2	Public Transportation (i.e. Taxi, Bus, Subway, Train)	8
3.3	Personal Vehicle	8
3.4	Vehicle Rentals	9
4	Meals, Alcohol, Hospitality, Incidentals	10
4.1	General	10
4.2	Incidental Per Diem – Travel (for all Non SLT / ELT staff)	11
4.3	Documentation for Meals, Hospitality and Alcohol	11
5	Accommodation	13
5.1	General	13
5.2	Documentation for Accommodation	13
6	Dependent Care	14
7	Miscellaneous Travel Expenses	15
7.1	Parking	15
7.2	Laundry and Dry Cleaning	15
7.3	Telephone, Cellular Phone, Computer Connections and Home Internet Charges	15
7.4	Conference Registration Fees	15
7.5	Travel Field Trips	16
8	Gifts, Donations and Sponsorships	17
8.1	General	17
8.2	Gift Restrictions	17
8.3	Documentation Requirements for Gifts	18
8.4	Donations	18
8.5	Sponsorships	18
9	Other Expenses	19
9.1	Professional Dues and Membership Fees	19
9.2	Employee Training	19
9.3	Subject Fees	19
9.4	Patient Partner	20
9.5	Subsistence/Living Costs	20
9.6	Parks Canada Annual Passes	20
9.7	Books, Materials and Supplies	21
9.8	Relocation Expenses	21
9.9	Non-Employee Travel	21
9.10	Research and Scholarship Leave Travel Fund (formerly Sabbatical Travel Fund)	21
10	Ineligible Expenses	22
10.1	Ineligible Expenses Listing	22
11	Tri Council – Quick Summary of Additional Expense Submission Requirements	23
11.1	Travel Requirements	23

11.2	Hospitality Requirements	23
11.3	Meeting Requirements	23
12	APPENDIX A: Quick Reference Guide for Meals, Hospitality and Travel Expenses.....	24
13	APPENDIX B: Summary of Required Documentation.....	26

1 General Requirements

The University of Calgary (“University”) is publicly funded. All expenses incurred on behalf of the University must reflect prudent and economical use of University resources, good judgment, and be defensible to an impartial observer. This handbook applies to employees and non-employees who have incurred expenses while conducting University business.

Subject to University policies, procedures and applicable handbooks, including this Handbook, only costs incurred exclusively and necessary for the performance of the University’s business will be considered as eligible expenses. Expenses must be directly related to the mission of the University, defined as allowable expenses and permitted under the terms and conditions of the specific funding source if applicable, properly documented and approved by an authorized approver.

Personal expenses, personal travel expenses or personal entertainment expenses are not eligible expenses and must not be charged to any funds administered by the University. See Section 10 for a sample list of ineligible expenses.

Individuals who travel for University business are expected to consider the cost effectiveness of their travel expenses. Cost-effectiveness does not necessarily mean the most inexpensive method of travel. Consideration will also be given to time, impact to service delivery, and safety, when assessing cost effectiveness. If travelling outside of established economy rates, proof of cost comparison at the time of booking must be submitted with the expense claim.

Research grant requirements are generally described in this Handbook. If a discrepancy occurs between this Handbook and the funding conditions stipulated by a funding agency, then the funding agency’s conditions shall prevail. It is the responsibility of the Researcher and their associates to be aware of any funding limitations or restrictions imposed by their funding agency(ies) and to provide additional information (if requested) to confirm the research-related purpose of the expense(s).

The University of Calgary reserves the right to recover funds for ineligible or non-compliant expenses.

1.1 Approval and Signing Authority

- No one can approve their own expense claim. Each expense claim must be approved by an authorized approver, in accordance with the University’s [Delegation of Authority Policy](#) (found under [Policies and Procedures](#)) and [Authority Matrix](#), as both may be amended from time to time (Authorized Approver).
- Professional Expense Reimbursement claims, relocation, and research and scholarship leave travel fund claims, as well as some membership dues and professional fees, are charged to the University’s Central Benefits fund and therefore approved by Human Resources

1.2 Responsibilities

Approval of expense claims is subject to the requirements of external funding agencies or sponsors (when applicable), handbooks (including this Handbook), and applicable University policies and procedures, including:

- [Hospitality and Travel Expenses Policy](#)
- [Travel Expense Procedure](#)
- [Hospitality Expense Procedure;](#)
- [Meetings and Working Sessions Expense Procedure](#)
- [Social Events Expense Procedure](#)
- [Special Events Expense Procedure](#)
- [Gifts, Donations and Sponsorship Policy](#)

Expense Claimant's Responsibilities

The expense claimant will:

- ensure expenses charged are reasonable and directly related to the University's business;
- ensure expenses are charged to appropriate accounts;
- provide proper documentation to support their expense claim; and
- submit expense claims on a timely basis.

Authorized Approver (or their proxy) Responsibilities

It is an Authorized Approver's responsibility to approve expenses, on a timely basis, if the expenses:

- are reasonable and comply with the requirements set out in the University's policies, procedures, and handbooks, and when applicable, requirements of external funding agencies or sponsors;
- directly relate to University business;
- are charged to appropriate accounts; and
- properly documented with supporting documentation. If any of the required supporting documents are missing or cannot be opened, the Expense Claim must be Pushed Back to the Submitter with a request for correction or additional supporting documentation.

1.3 General Documentation Requirements

(applies to all expense claims, as may be modified or supplemented by the requirements described in Section 1.4 below)

All expense claims must be supported with electronic documentation and are subject to the following requirements:

- Receipts may be an itemized cash or credit card receipt/slip, or an invoice showing items purchased and payment in full.
- Detailed receipts and proof of payment must be in the name of the person submitting the expense claim.
- A credit card statement may be used as proof of payment when detailed documentation is also submitted e.g. supplier verification of items ordered and the costs, a copy of the internet order, dues assessment notice, priced packing slip.
- The maximum amount that the University may reimburse for an expense that is not supported by an original receipt(s) and proof of payment is \$CAD 100 per claim.

- o If an itemized receipt/proof of payment for a claim amount is not available when submitting an expense claim, then the expense claim must include a detailed explanation of the expense and the reason for the missing receipt/proof of payment under the checkbox feature in the expense module. It is in the University's discretion whether to pay such amount.
- o When meal expenses are incurred by an employee on behalf of other individuals and detailed receipts are lost, the maximum reimbursement amount stated above applies. Meal per diems are not to be claimed in place of actual receipts for meals purchased by an employee for other individuals.
- If meal receipts are not available when travelling, then the meal per diem should be claimed in lieu of the actual meal cost.
- When disbursing funds to other individuals, a payment log must be included with the expense claim. A payment log must include the payee's name, amount paid and payee's signature.
- **The most senior individual at a meal, working session, hospitality, special event or social event is required to pay the expense and submit the expense claim.**

With respect to:

- all travel expense claims, the purpose of the travel must be provided, for example:
 - o Conference name, date and location
 - o Field trip to (location)
- A travel expense incurred by an employee on behalf of another individual, the other individual's name and affiliation to the University must be listed.
- exceptional cases when an Executive Assistant books / pays for travel on behalf of a member of the Executive Leadership Team or Senior Leadership Team, the travel expense claim(s) must be reviewed by the Finance Internal Control and Compliance Reporting Team even if the payee is the Executive Assistant.
- all social events and special events expense claims, the purpose of the event must be provided along with the numbers of persons in attendance and their affiliation to the University and any additional information relating to the event. Evidence of prior approval is also required for special events expenses.
- all hospitality events and working sessions/meetings expense claims, the purpose of the hospitality event or working session/meeting must be provided along with the names of persons in attendance and their affiliation to the University and any additional information related to the hospitality event or working session/meeting.

1.4 Project Funded Expenses - General Guidelines

(These requirements are in addition to Section 1.3, General Documentation Requirements)

- Expense eligibility and documentation requirements may differ from Section 1.3 above, depending on the funding source. In the event of a conflict, the donor/granting agency's requirements will take precedence over the University's requirements detailed in this Handbook.
- Expense claimants and Authorized Approvers are responsible for understanding the expense eligibility requirements and restrictions pertaining to their funding source(s).
- Employees are responsible for informing non-employee personnel of the University's requirements for submission of a Payment Request Form (PRF).

Tri-Council/CRC/NCE

When an expense is charged to a Tri-Council (i.e. CIHR, NSERC, SSHRC), CRC or NCE project fund, **all** of the following information and approvals are required in addition to the general documentation requirements stated in Section 1.3:

- affiliation / relationship of expense claimant to the project must be indicated;
- purpose of expense (e.g. meeting, travel or social events)
- approval of the principal investigator when the expense is not incurred by the principal investigator, or approval of the Dean/Department Head when the expense is incurred by the principal investigator (approval can be provided through workflow, email, or fax). Approval of the Dean/Department Head is also required for expenses incurred by a visiting scholar or a collaborator. A collaborator is a peer of the principal investigator or a professional in the field.

With respect to travel expenses reimbursed from **Tri-Council, CRC and NCE project funds**, **the following four principles** should be followed when considering eligibility of an expense:

Grant expenditures must:

- contribute to the direct costs of the research/activities for which the funds were awarded, with benefits directly attributable to the grant
- not be provided by the administering institution to their research personnel
- be effective and economical
- not result in personal gain for members of the research team

For further information, see Tri-Council specific requirements and restrictions for eligible expenses, or email: finance@ucalgary.ca

1.5 Foreign Exchange Rate

- Expense claims are paid in Canadian dollars.
- Credit card statement rate or foreign exchange cash receipt rate will be accepted if the credit card statement or the foreign exchange cash receipt showing the converted amount to Canadian dollars is attached to the expense claim.
- If no credit card statement is available (e.g. cash payment) and payment was made in QAR (Qatari Riyal), GBP, Euro and/or US currency, the PeopleSoft built-in default exchange rate for conversion from these currencies is utilized.
- If no credit card statement is available and payment was not made in QAR, GBP, Euro and/or US currency, the exchange rate must be obtained from the Bank of Canada website, with the applicable page from the website attached to the expense claim.
- If the Bank of Canada website does not provide an exchange rate for a currency or recent rates are not posted, then refer to www.oanda.com, with the applicable page from the website attached to the expense claim.

1.6 Submission of Expense Claims

- Employees must use PeopleSoft to submit online the expense claim and scanned copies of the supporting documents. If applicable, cheques for repayment of cash advances and personal expenses must be sent to Research Accounting or Accounts Payable with a copy of the first page of the expense claim.
- For **employee expenses**, reimbursements are made via electronic funds transfer (EFT) directly to the employee's bank account. The claimant should ensure that their banking information is current (contact UService, for assistance).
- **Non-employees** must provide their receipts and any other supporting documents for attachment to a Payment Request Form (PRF) that will be prepared and submitted online by an employee of the University using PeopleSoft. Reimbursements are made either by cheque or electronic funds transfer (EFT).
- A minimum of 7 business days for processing is required, once an expense claim is approved in Peoplesoft. All Expense Claims and Payment Request Forms must be approved by the budget owner before payments can be issued.

1.7 Approval of Expense Claims

- It is an Authorized Approver's (or their proxy) responsibility to approve expenses, on a timely basis, if the expenses:
 - are reasonable and comply with the requirements set out in the University's policies, procedures, and handbooks, and when applicable, requirements of external funding agencies or sponsors;
 - directly relate to University business;
 - are charged to appropriate accounts; and
 - are properly documented with supporting documentation attached
- Pushback to Claimant
 - If any of the required supporting documents is missing or cannot be opened, or the wrong coding is used, the Expense Claim must be pushed back to the submitter.
 - Approvers can request additional supporting documentation, or the need for coding corrections, within the Comments section before pushing back to the claimant.

2 Cash Advances and Prepaid Expenses

2.1 General Requirements

It is strongly recommended that all employees of the University use the University's T&E Card, in order to minimize out-of-pocket expenses. In certain circumstances, cash advances may also be granted, as described below.

- Cash advances are for University business travel expenses only, and cannot be used for: non-travel expenses, honoraria, research subject fee payments (in cash or gift cards), or research and scholarship leave travel fund expenses.
- One (1) cash advance per employee per trip is permitted. New cash advances will not be approved until a previous cash advance for a trip has been cleared.
- Cash advances are issued to employees, when the employee:
 - is traveling to a location(s) where only cash transactions are possible;
 - is traveling to a location(s) where the T&E Card is not an acceptable means of payment; or
 - is traveling in an emergency situation.
- All cash advance requests, regardless of travel departure date, must include: the destination, the purpose of the travel, and the travel departure and return dates. Cash advance requests in excess of \$CAD 5,000 must be accompanied by a travel budget.
- Cash advance requests are made by submitting an expense claim through Peoplesoft. Select "Cash Advance" as the Expense Type from the drop down menu in the "Enter Expense Lines" section. See Finance Training- Expenses for further information).
- **All cash advances MUST be cleared by submission of an expense claim and supporting receipts and documentation within two weeks of the return date of the traveler**, or return of the last person when more than one person is travelling on the same trip. See Cash Advance Clearing Guide (*under Reference Material – Accounts Payable).
- If the amount of the cash advance is greater than the total expenses incurred, or the travel did not occur, then the employee must submit a personal cheque made out to the University of Calgary to repay the excess cash advance amount. Please ensure that the cheque is received and is cleared correctly. **The repayment cheque must be stapled to the front of the paper copy of the expense claim, as described in Section 1.6, Submission of Expense Claim.**

Research Projects only

Future dated travel expenses (airfare, hotel, conference, etc.) paid in advance will be charged to a Prepaid Expense account when both conditions exist:

- a) Amount is over \$10,000 and
- b) Trip is occurring in the next fiscal year (after March 31)

Prepaid Expenses will have to be cleared by submitting proof of travel and/ or actual receipts confirming travel has occurred within two weeks of return from the scheduled trip. If the above criteria (a) and (b) are not met, these items are charged as expenses for the current fiscal year. Proof of payment and any other available supporting documents confirming booking or registration must be submitted.

3 Transportation

The University of Calgary has a partnership with [Maritime Travel](#)

- To facilitate the business travel needs of the University. Partners with preferred rates are used for air travel, hotel and car rentals.
- Direct booking is available with the UCalgary Travel (MARITIME), as well as Maritime's online (note that only simple, point to point travel bookings can be completed online).
- If University business travel is outside of Canada and travel arrangements have been made through UCalgary Travel (MARITIME), then the traveler is automatically registered in the University's travel registry for international travel. If University travel is outside Canada and travel arrangements have not been made by UCalgary Travel (MARITIME), then the traveler must register their international travel with the University by submitting an [International Travel Registration form](#) to the University's Risk Management department (available on the University's Risk Management website).

3.1 Flights / Airfare

Unless the University business traveler provides proof of cost comparisons that were made to ensure cost effectiveness, the maximum level of reimbursement for airfare will not exceed the equivalent of economy airfare for the most direct route. The University traveler is expected to obtain low cost airfares through advanced purchase fares and seat sales.

Where possible, it is recommended that employees contact [Maritime Travel](#), the University's preferred travel agency, to obtain preferred rates. With respect to flight bookings:

- Standard fees for advanced seat selection and airline taxes are allowable expenses.
- Baggage allowances are defined by the airline carrier. Any charges for baggage above the default limit set by the air carrier are expected to be reasonable and necessary for the purpose of the trip, and must be explained in detail.
- Flight cancellation insurance is a reimbursable travel expense.
 - The University's extended health care plan covers most out-of-country medical emergencies. For questions on the University's extended health care coverage, see Alberta Blue Cross.
 - Additional out-of-country medical insurance and flight insurance (e.g. life, accident) are not eligible expenses, because such expenses are considered personal expenses.
- Flight changes are allowed with valid justification.
- Ineligible expenses include:
 - Additional airfare for personal stopovers and/or other costs not related to University business.
 - In-flight movies.
 - Dollar value for flights purchased with points.

Business Class Air Travel

Unless the traveler can provide proof of cost comparisons that were made to ensure cost effectiveness, or the flight booking meets the criteria below, only economy/coach class fares are eligible for reimbursement. A traveler may use personal funds or points to upgrade to Business or First Class, as long as the employee requests reimbursement for an economy fare only.

- Business Class Airfare is allowed when the following conditions are met:
 - 1) the trip involves more than 5 hours in the air; **and**
 - 2) the traveler is expected to begin work at the destination the day after arrival.

If the above conditions are not satisfied, then only comparable economy rates will be eligible for reimbursement.

Airfare/ Flight Documentation

The following documentation is required to support an airfare travel expense claim:

- flight itinerary;
- boarding pass*; and
- proof of payment.

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

- taxi receipts;
- hotel invoice; and/or
- meal receipts from travel destination location.

3.2 Public Transportation (i.e. Taxi, Bus, Subway, Train)

- Employees are expected to consider the less expensive form of public transportation (e.g. airport/hotel shuttle service, bus, automobile rentals); however, all public transportation fares are eligible for reimbursement.
- Itemized receipts are required for reimbursement. If taxi receipts are not available in certain cases (i.e. remote areas, foreign countries) a written log, consisting of dates, times, and rates, must accompany the expense claim.
- Tips and gratuities must be supported by an itemized receipt and are capped at 20% of the bill subtotal, after taxes.

If using an alternative to air travel (e.g. train, bus), then such fares are eligible for reimbursement based on actual receipts, up to the maximum cost of economy airfare.

3.3 Personal Vehicle

Use of a personal vehicle for University business is permitted and is reimbursed as mileage, as follows:

- The current mileage rate used by the University is 65 Canadian cents per kilometer (“mileage rate”).
 - Conversion factor: 1 mile = 1.6 kilometers
 - The claimant must include the origin and destinations of the travel in the calculation.
- When the mileage rate is used, additional fuel charges are not eligible.
- Costs associated with vehicle maintenance (including regular inspections, repairs, car washes, oil changes) are not eligible expenses.
- The vehicle owner is responsible for vehicle insurance, including additional insurance or endorsements. Insurance on a personal vehicle is not an eligible expense, even when the vehicle is used for University business.
- When a private vehicle is utilized for travel outside of the Province of Alberta, the employee is reimbursed on the lower of:
 - The cost for equivalent economy airfare by the most direct route; or
 - The mileage rate plus accommodation and meals expenses while enroute to the destination.

3.4 Vehicle Rentals

Employees who travel for University business may rent a vehicle when it is necessary or more economical than other transportation options. The University has partnered with Discount Car and Truck Rental (see <https://www.ucalgary.ca/finance/purchasing-distribution/book-travel> for further information).

Rented vehicles should be non-luxury (i.e. subcompact, compact, mid-size or full-size, depending on need). A luxury vehicle rental is not an eligible expense unless approved in advance by an Authorized Approver.

With respect to rented vehicles:

- The rental fee, the kilometer charge by the rental agency, fuel charges and insurance coverage (see [Risk Management and Insurance Web site](#) regarding insurance) are eligible expenses.
- The rental agreement and/or receipt must include the claimant's name, vehicle information, detailed breakdown of charges and proof of payment.
- The renter must ensure that rented vehicles are properly insured. If there is any doubt concerning insurance coverage on a rental vehicle, then the renter should purchase the insurance coverage provided by the rental agency. When renting vehicles outside of Canada and the U.S., the renter should purchase the maximum liability, collision and accident insurance that the rental company offers.
- Vehicle rental insurance is automatically provided when booking vehicles with the T&E Card.
- **It is the renter's responsibility** to ensure that they understand the terms and conditions of the vehicle rental agreement.
- Drivers with graduated licenses are not allowed to rent vehicles or drive under the University's non-owned automobile insurance policy. Vehicle rental agreements typically state that only authorized drivers may operate the vehicle, and the rented vehicle cannot be driven illegally (e.g. driving under the influence of alcohol or over the speed limit). **Driving rental vehicles in violation of any terms and conditions of the rental contracts voids the insurance coverage.**
- **Vehicles that are rented for less than 30 days** are covered by the University's non-owned automobile insurance policy. Employees that are driving rented vehicles are automatically insured. For students and volunteers to be covered, they must have less than 6 demerits or at least a class 5 driver's license and must complete the registration process through the on-line Drivers registration system available at the [University of Calgary Risk Management website](#).
- **If the vehicle rental will be for greater than 60 days**, then the renter must contact the University's Risk Management department before entering into any rental agreement. Vehicle rentals must be registered with the Risk Management and Insurance by using the [form](#). If not registered, then the vehicle will not be insured beyond 60 days.

Leased vehicles should be coordinated through the- <https://www.ucalgary.ca/finance/purchasing-distribution/book-travel> to ensure that the vehicle is registered, plated, and insured in accordance with the University requirements.

Accidents

If a rented, leased or University-owned vehicle is in an accident, then the accident must be reported to Campus Security (**ph: 403-220-5333**). A copy of the police report must be submitted, if applicable. The renter must also ensure that any incidents are also reported to the rental agency, and that all required documentation is completed and submitted to the rental agency with respect to the accident.

4 Meals, Alcohol, Hospitality, Incidentals

4.1 General

Travel and hospitality including meals, meetings, working sessions, social events, and special events are regulated by University policy, the Government of Alberta and by applicable donor / granting agency funding requirements. **For project / research funded expenses, donor / granting agency requirements take precedence, however, where donor / granting agency regulations do not address a particular situation, University policy and procedures apply.**

Effective April 1, 2022 in accordance with the Alberta Government’s Reform of Agencies, Boards and Commissions Compensation Act, the per diem rates for meals incurred by Executive / Senior Leadership (**ELT & SLT**) staff during University travel are as follows:

	Travel in Canada Revised (ELT & SLT)	Travel in the USA or any other North American country or territory (i.e., USA, Mexico, Caribbean)	Travel Outside of North America
Daily Rate:	\$41.55**	\$USD 51**	\$CAD 75**
Breakfast	\$9.20	\$12	\$18
Lunch	\$11.60	\$14	\$21
Dinner	\$20.75	\$25	\$36
Incidentals	N/A		

For all other non-Executive / non-Senior Leadership staff, the per diem rates for meals incurred during University business travel remain unchanged and are as follows:

	Travel In Canada (All other Non ELT & Non SLT Staff)	Travel in the USA or any other North American country or territory (i.e., USA, Mexico, Caribbean)	Travel Outside of North America
Daily Rate:	\$CAD 51**	\$USD 51**	\$CAD 75**
Breakfast	\$12	\$12	\$18
Lunch	\$14	\$14	\$21
Dinner	\$25	\$25	\$36

***The Daily Rate is the per person/daily maximum*

- Claimants are not permitted to claim a meal per diem amount and the actual cost for the same meal.
- Claimants may not claim a meal per diem when a meal is paid for by another person or provided as part of a conference fee.
- **When traveling within continental North America**, claims for meals (i.e. actual receipts or per diems) are eligible for reimbursement for meals one (1) day before/after the business event or conference, depending on travel times.
- **When traveling outside of continental North America**, claims for meals (i.e. actual cost receipts or per diems) are eligible for reimbursement for meals two (2) days before/after the business event or

- conference, depending on travel times.
- When meal expenses are incurred by an employee on behalf of other individuals (travel or non-travel):
 - **The most senior individual at a meal, working session, hospitality, or special or social event is required to pay and claim the expense.**
 - If detailed receipts are not available, then the **maximum reimbursement amount for lost receipts applies (i.e. \$CAD 100)**. Meal per diems cannot be claimed in place of actual receipts for meals purchased by an employee on behalf of other individuals.
 - Hospitality expenses (i.e. meals and/or alcoholic refreshments) are eligible expenses when incurred by an University employee on behalf of a visitor or a guest of the University (includes prospective employees), when that activity supports the educational, research or service activities of the University.
 - Meals and/or alcoholic refreshments are eligible for reimbursement if incurred in accordance with University policies and procedures, and external funding agencies or sponsors' requirements (when applicable).
 - See **Appendix A** for a Quick Reference Guide.
 - Tri-Council

Hospitality expenses (i.e. meals and/or **non-alcoholic** refreshments) are eligible expenses when incurred for networking purposes in the context of formal courtesy between the grantee and guest researchers (not part of the research team), in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g. grantee meeting with partners, stakeholders, guest researchers). Purpose of the meeting and participants' affiliation to the research project must be provided.

4.2 Incidental Per Diem – Travel (for all Non SLT / ELT staff)

As per the Government of Alberta and the Reform of Agencies, Boards and Commissions Compensation Act, effective April 1, 2022 Executive and Senior Leadership (ELT & SLT) staff are no longer entitled to Incidental per diems when travelling in Canada.

For all other non-Executive / non-Senior Leadership staff, Incidentals per diems cover the costs of nominal business travel expenses (e.g. hotel porter gratuities, bottled water, newspapers, city maps, bus or subway fares), which may not be supported by receipts. The incidentals per diem is in addition to the meals per diem. The maximum incidentals per diem allowance is \$CAD 10/day up to a maximum of \$CAD 100 per trip.

4.3 Documentation for Meals, Hospitality and Alcohol

- Alcohol is only permitted in accordance with University policies and procedures. See **Appendix A**, Quick Reference Guide, for a summary. If there is a discrepancy between the Quick Reference Guide and a policy, the policy will prevail. Alcohol is not an eligible expense during travel, nor internal meetings/working sessions.
- Alcohol is strictly prohibited and is not an eligible expense under external funding agencies or sponsors, including Tri-Council, CRC and NCE funded projects.
- When actual meals costs are greater than per diem rates, both the itemized receipt and proof of payment must be submitted with the expense claim. Gratuities (if any) must be included on the proof of payment.

Meal gratuities with receipts are capped at 20% of the bill subtotal, after taxes.

- If either the itemized meal receipt or proof of payment is missing, per-diem amounts will be used for meal expenses incurred during travel.
- Meal per diems during travel cannot be claimed if actual receipts are submitted.
- The names of all individuals attending the meal must be written on the receipt.

A summary of required documentation for meals, hospitality and working sessions/meetings (not per diems) is provided in **Appendix B**. A summary of required documentation for social events and special events is also provided in **Appendix B**.

5 Accommodation

5.1 General

Standard hotel room accommodation costs during travel are eligible expenses.

- When traveling for conferences, University business travelers should stay in the conference-designated hotels at conference negotiated preferred rates. The Canadian Association of University Business Officers/Association of Universities and Colleges of Canada (CAUBO/AUCC), the State Universities of America (SUA) and the University's contracted travel agency (i.e. Ucalgary Travel MARITIME) have listings of preferred hotels, at which University travelers receive corporate rates or discounts. Reservations may be made directly by the traveler with the selected hotel/conference organizers.
- When not staying at conference- designated hotels, University business travelers are expected to stay at hotels where lower negotiated room rates are available or other equivalent accommodations can be provided (see <https://www.ucalgary.ca/finance/purchasing-distribution/book-travel> for Canadian destinations).
- If provided free accommodation by a relative or a friend, as a token of appreciation the University business traveler may provide the host with compensation valued at no more than \$CAD 20 per day up to a maximum of \$CAD 300 for the entire trip, and this expense would be claimed in lieu of a hotel accommodation expense.
- If a gift is purchased as a token of appreciation for the provision of free accommodation by a friend or relative, then the gift purchase must be in compliance with the University's [Gifts, Donations and Sponsorships Policy](#).

5.2 Documentation for Accommodation

- Itemized receipts and detailed description of accommodation expenses must be submitted with the expense claim and must include:
 - the name and address of hotel
 - name of the traveler
 - dates of accommodation stay
 - any other charges incurred
 - amount paid
- Credit card slips cannot be used alone, as they do not provide a detailed listing of charges.
- Expenses that are NOT eligible for reimbursement include but are not limited to:
 - Hotel pay per view movie expenses; and
 - Mini-bar refreshments.
- When an accommodation bill includes meals expenses (e.g. room service, hotel restaurant), meal expenses must be supported by itemized receipts and follow the requirements described in Section 4 of this Handbook. Allowable non-accommodation expenses included on an accommodation bill must be claimed separately on the expense claim by expense type.

6 Dependent Care

Childcare or dependent adult care expenses are eligible expenses when:

- The employee is required by the University to travel outside normal hours for purposes related to the performance of their duties and incur child care or dependent adult care expenses as a direct result of such travel; or
- The employee is required to attend full-day or part-day meetings on days which are not normal working days for purposes that are related to the performance of their duties, and they incur childcare or dependent adult care expenses as a direct result of attending such meetings; **and such expenses must be approved by an Authorized Approver in advance of incurring the expense.**
- Amounts paid to spouses, partners or relatives are not claimable expenses.
- Childcare receipts must:
 - o Be from third party caregivers;
 - o Contain the caregiver's name, address and phone number
 - o The amount paid; and
 - o The caregiver's signature to acknowledge receipt of the funds.

7 Miscellaneous Travel Expenses

7.1 Parking

- Hotel, airport and public parking expenses are eligible for reimbursement.
- The expense for a University parking pass is not eligible.

7.2 Laundry and Dry Cleaning

Laundry and dry cleaning charges for trips in excess of four (4) consecutive days are eligible for reimbursement. Original receipts and/or hotel bills are required.

7.3 Telephone, Cellular Phone, Computer Connections and Home Internet Charges

- Regular monthly telecommunications service for employees working from home (when pre- approved) are eligible expenses. Telephone and internet connection receipts for regular monthly service are to be supported with a detailed monthly billing statement showing the services provided and the breakdown of charges.
- During travel, actual costs of business telephones or cell phone calls, faxes, work related Internet charges on flights, and computer connections are eligible for reimbursement. Personal long distance telephone calls may be eligible for reimbursement depending on duration of travel, family-considerations and other factors.
- For employees eligible for University cellular phones: cellular phone services are provided by a preferred supplier and therefore billing should be paid via purchase order and not reimbursed through an expense claim.
- If travelling outside of Canada, then see [Adding Roaming to a Cellphone Package Temporarily](#), to obtain reduced rates for roaming, data, long distance and texts.

7.4 Conference Registration Fees

- Conference registration fees are an eligible expense. Conference registration receipts must include proof of payment. Conference schedule or materials must be provided, which detail the dates of the event or conference.
- **Tri-Council** - affiliation of the conference attendee to the research project (e.g. principal investigator) must also be provided with the expense claim.

7.5 Travel Field Trips

With respect to expenses pertaining to field trips taken by students or scholar / researchers to gain firsthand knowledge or gather data away from the classroom, the nature of the travel and names of the participants must be provided as part of the expense claim.

8 Gifts, Donations and Sponsorships

8.1 General

Federal and provincial regulations restrict the use of University funds with respect to:

- gifts to employees;
- gifts to individuals external to the University;
- donations to registered not-for-profit charitable organizations; and
- sponsor organizations external to the University.

** Note that there are restrictions on types of gift (see Section 8.2, Gift Restrictions)

- The Canada Revenue Agency also regulates the taxation of employee gifts. (see the University's [Gifts, Donations and Sponsorships Policy](#)).
- A gift is an eligible expense when:
 - it is permitted under the terms and conditions of the funding source; and
 - the expenditure is in compliance with University policies and procedures; and
 - the reason for giving the gift supports the mission of the University, including:
 - a token of appreciation for participation in an event or academic research project;
 - a non-cash award for winning a competition or contest;
 - a non-cash prize for attending an event;
 - expressions of sympathy;
 - recognition; or
 - retirement (further information on retirement gifts is available from Human Resources' [Employee Retirement Recognition Program Guidelines](#)).

8.2 Gift Restrictions

The annual maximum threshold for gifts per employee is \$CAD 500.00.

- The threshold represents the total value of all non-cash gifts purchased in a tax year per employee, and does not fall under a taxable benefit requirement.
- It is the Authorized Approver's responsibility to monitor maximum threshold spend per employee for the purchase of gifts.

Gifts of cash, as well as gift cards, gift certificates and travel vouchers (i.e. gifts that are considered to be equivalent to cash) are not permitted for employees.

Gifts of alcohol are prohibited for employees and non-employees.

Items of small or trivial value (e.g. coffee, tea, mugs, t-shirts) are not considered a taxable benefit and are not included when calculating the total value of gifts and awards given in the year when applying the threshold.

8.3 Documentation Requirements for Gifts

Gifts must be authorized in advance by an Authorized Approver and the reason for the gift purchase must be justified. The payment must be supported by an itemized receipt. The recipient of the gift must be identified.

8.4 Donations

Donations to registered not-for-profit organizations must be pre-approved by an Authorized Approver. An employee who has approval to attend a fund-raising event on behalf of a registered not-for-profit charitable organization include all of the following documents to support the expense:

- A charitable donation receipt;
- The charity's registration number; and
- A detailed description of the event.

Employees are not permitted to donate University funds to for-profit businesses or organizations under any circumstances.

8.5 Sponsorships

The University may sponsor an event when the sponsorship:

- provides a tangible or intangible benefit to the University;
- enhances the image of the University as a responsible community citizen;
- is permitted under the terms and conditions of the funding source; and
- is within the budget for such expenditures.

Requests for sponsorship with detailed information must be submitted to the responsible senior executive i.e. the President, Provost, Vice-Presidents, Vice-Provosts, Associate Vice-Presidents, or Deans.

9 Other Expenses

9.1 Professional Dues and Membership Fees

Professional dues and membership fees for professional associations are eligible for reimbursement. Receipts/invoices must include the period to which the dues/fees apply. Reimbursement for professional dues and membership fees are done through online submission of expense claims and receipts / invoices to Peoplesoft.

Academic employees are eligible for [Professional Expense Reimbursement](#) (PER) accounts and may claim professional dues and membership fees through their PER.

Management and Professional Staff (MaPS) employees are eligible for one professional membership per year through Central Benefits. Additional memberships/dues for MaPS may be borne by the department, at the department's discretion.

All Other Employees (i.e. non-Academic, non-MaPS) are **not** eligible to charge professional dues and membership fees to Professional Expense Reimbursement accounts or to Central Benefits. Professional dues and membership fees may be borne by the department, at the department's discretion.

9.2 Employee Training

Where a training expense is outside of employer paid tuition, the requirement to provide proof of training completion is at the discretion of the Authorized Approver.

9.3 Subject Fees

Subject fees refer to fees paid to research participants as a modest incentive, such as gift cards, when approved by the research ethics board.

A description of the study being performed and a participant log must be included with the expense claim. A participant log must include the participant's reference ID#, amount paid and signature. For additional information about the subject fees process visit the following [link](#) and click on the Subject Fees for Clinical Trials drop-down menu.

Under special circumstances, and only when approved by Research Accounting, subject fee payments can be in the form of cash.

9.4 Patient Partner

Patients who inform and engage meaningfully in the health research process as more than subjects or participants of research are patient partners. Patient partners can be engaged at any or several stages of the health research cycle. This includes identifying and prioritizing research topics or questions, study design, planning and preparation, development of grant proposals, data collection, analysis and interpretation, knowledge translation and dissemination, and evaluation of patient engagement and the outcomes and impacts of the research project or activity. These guidelines were co-developed by the Alberta Strategy for Patient-Oriented Research (SPOR) SUPPORT Unit (AbSPORU). These principles are aligned with CIHR, who suggest that offering to pay patients who engage in research makes the participation more equitable and diverse, as it can help to remove barriers.

Recommended rate of \$25/hour. Note that it includes not only the meetings themselves, but also any prep work/follow-up patient partners might do as a result of their participation in research or committees.

Important Considerations

Compensation offered to patient partners may have tax implications. Under the *Income Tax Act*, honoraria or near-cash gifts are considered taxable income for which a T4A will be issued.

9.5 Subsistence/Living Costs

Travel and subsistence costs (i.e. meals and accommodation) include out-of-pocket expenses for field work, research conferences, collaborative trips, archival work and historical research, for the grantee, research personnel and students working with the grantee, and visiting researchers.

Travel and subsistence expenses **must** be supported by, and reconciled to, actual receipts, and/or per diem rates (for meals and incidentals only).

Where subsistence is paid as an allowance (i.e. not based on actual receipts), without reconciliation to actual costs, it must be paid through the University's Payroll Department to ensure Canada Revenue Agency reporting requirements for taxable benefits are met. Email payrolluc@ucalgary.ca with payee name, employee ID, amount to be paid, one-time or ongoing, and evidence of budget owner approval.

9.6 Parks Canada Annual Passes

Parks Canada annual passes are an allowable expense when the cost for the yearly pass is less than the accumulated cost of day passes required for University business trips planned and pre-approved by an Authorized Approver.

9.7 Books, Materials and Supplies

Business related books, materials and supplies purchased **only during University business travel** are eligible expenses.

Unless eligible under the Professional Expense Reimbursement program, business related books, materials and supplies **not purchased during University business travel**, must be purchased using the Purchasing Card (PCard). Receipts must detail the items purchased, charges applied and the payments received.

9.8 Relocation Expenses

Refer to the University's [Relocation Operating Standards and Practices](#) for Academic, Executive and Senior Leadership team employees. The operating standards and practices may be used as a guidance for MaPS employee relocations. Reimbursing a MaPS employee for costs incurred to relocate the employee is at the discretion and expense of the department.

In addition to the requirements in the operating standards and practices, start and end locations must be stated on the expense claim. Mileage, if provided, will be compared to the University's standard distance report to ensure accuracy.

9.9 Non-Employee Travel

Travel expenses for visiting scholars or collaborators may be eligible for reimbursement. Visiting scholars or collaborators must be identified by their names and the nature of their travel. These expenses are claimed using the Payment Request Form.

Tri-Council –Approval from Deans or Department Heads must be obtained for travel expenses of visiting scholars or collaborators.

9.10 Research and Scholarship Leave Travel Fund (formerly Sabbatical Travel Fund)

Academic employees that are eligible to receive the travel fund for research and scholarship leaves, must submit an expense claim form with receipts (online in PeopleSoft) after travel is completed. Please note that the travel fund is managed and approved by Human Resources, (see Travel Fund for further details including contact person and account coding).

10 Ineligible Expenses

10.1 Ineligible Expenses Listing

The following is a **non-inclusive listing of ineligible expenses**:

- Cash advances for any reason other than travel;
- Payments for services or any employment-related payments to individuals, employees or students for any reason (including, but not limited to, individual consulting services, honoraria and student aid);
- Personal items or personal charges (i.e. non-business related), including souvenirs and personal gifts;
- Expenses related to vacation or personal days while on business travel;
- Travel expense of a spouse, partner or family members of traveling employees unless, in special situations, pre-authorization has been granted by an Authorized Approver;
- Personal toiletries; shoe-shine expenses; rental of formal wear (tuxedos and gowns);
- House cleaning expenses for entertainment events in employees' home;
- Bank fees;
- Membership fees for Corporate Card "Rewards" programs or hotel frequent guest programs;
- Cost equivalents for loyalty program reward point redemption;
- Passport Expense;
- Nexus Expense;
- Cancellation charges for failing to cancel transportation or accommodation prior to a deadline, unless cancellation is due to illness or beyond the traveler's reasonable control;
- Loss or damage to personal possessions of the traveler;
- Hotel pay per view movies and in-room amenities not included in room cost, e.g. mini-bar;
- In-flight pay movies and telephone charges;
- Laundry expenses prior to leaving Calgary or for trips less than 4 days;
- Purchase of materials and supplies including office equipment and computers unless incurred during travel and required for business purposes;
- Tickets to University events including employee farewell dinners;
- Fines, penalties, and interest charges, including credit card and traffic and parking fines;
- Annual employee parking charges/passes;
- Car wash expenses;
- Gifts of cash, gift cards and/or gift certificates (for employees only); any gifts of alcohol.

11 Tri Council – Quick Summary of Additional Expense Submission Requirements

For further information refer to [Tri-Council specific requirements and restrictions for eligible expenses](#), or email: finance@ucalgary.ca.

11.1 Travel Requirements

1. Affiliation/relationship of traveler to the research project must be provided.
 - Valid response: *I am a PhD student working for Dr. Smith on the Project#12345678*
 - Invalid response: *I work for Dr. Smith*
2. Purpose of the travel must be provided.
 - Valid response: *Traveled to various farms within Alberta to collect dirt samples that will provide data for Dr. Smith's study on (name of research) and/or Project#*
 - Invalid response: *collectedsamples*
3. Approval of the principal investigator when the traveler is not the principal investigator, or approval of the Department Head or Dean (as applicable) when the traveler is the principal investigator or a visiting scholar/collaborator.

11.2 Hospitality Requirements

1. Purpose of hospitality event/activity must be provided.

Example: *Lunch with Dr. X, where we discussed the earth's stratospheric sections that have specific impacts on our respective research.*
2. Number of attendees must be provided.
3. Alcohol cost is not allowed.
4. External guest(s) (i.e. non-University employee(s)) must be in attendance.
5. Department Head approval is required when the principal investigator incurs the hospitality expense.

11.3 Meeting Requirements

1. Purpose of the meeting must be provided.
2. List of items discussed/agenda of meeting must be provided.
3. External guest(s) (i.e. non-University employee(s)) must be in attendance. Charges for regular staff meetings or interactions with University colleagues are not eligible.
4. Alcohol cost is not allowed.
5. Department Head approval is required when the PI incurs the expense.

12 APPENDIX A: Quick Reference Guide for Meals, Hospitality and Travel Expenses

Policy Reference	Description	Food Allowance	Alcohol Allowance	Total Allowance	Detailed Receipts required	Pre- Approval Required from Other than Authorized Approver
Hospitality and Travel Expenses Policy 4.11, 4.12, 4.13	<i>Hospitality:</i> Meals or other activity involving a visitor to or a guest of University (includes prospective employees)	Actual receipts	\$15/person/day as per Hospitality Expense Procedure 4.11 *Restriction apply* See Policy section 4.12	Actual receipts with alcohol limit	Yes	No
Hospitality and Travel Expenses Policy 4.14, 4.15, 4.16 <i>Meetings or Working Sessions</i>	<i>Meetings or Working Sessions:</i> Employees only – e.g. training, lunch meetings, seminars, retreats	Actual receipts	Not allowed as per Hospitality and Travel Expenses Policy 4.15	Actual receipts	Yes	No
Hospitality and Travel Expenses Policy 4.17, 4.18, 4.19, 4.20 <i>Social Events</i>	<i>Social Event:</i> Employees only – e.g. Christmas party, team building event, staff appreciation event, retirement party (infrequent events)	Actual receipts	\$15/person/day as per Social Events Expense Procedure 4.11 *Restrictions apply* See Policy section 4.19	Actual receipts with alcohol limit	Yes	No
Hospitality and Travel Expenses Policy 4.21, 4.22 <i>Special Events</i>	<i>Special Event:</i> One time or infrequently occurring event outside normal programming or activities e.g. Donor appreciation reception, graduation reception, anniversary of the University, installation of new President.	Actual receipts with appropriate approvals	Actual receipts with appropriate approvals as per Special Events Expense Procedure 4.11	Actual receipts with appropriate approvals	Yes	Yes, with pre-approval from Senior Executive Team (President, Provost, Vice Presidents & Vice Provosts, Associate Vice Presidents, and Deans)
Hospitality and Travel Expenses Policy 4.23, 4.24, 4.25, 4.26, 4.27, 4.28 <i>Travel</i>	<i>Travel: Non-Executive / Non-Senior Employees</i> – eg. attendance at conferences, courses, professional development activities	Actual receipts, OR University Per Diem Rates	Not allowed as per Travel Expense Procedure 4.18k	Actual receipts or University Per Diem Rates	No for Per Diem; Yes when claiming actual receipts	No

Hospitality and Travel Expenses Policy 4.23, 4.24, 4.25, 4.26, 4.27, 4.28 <i>Travel</i>	<i>Travel: Executive / Senior (ELT / SLT)</i> Leadership only – eg. attendance at conferences, courses, professional development activities	Revised Per Diem Rates**	Not allowed as per Travel Expense Procedure 4.18k	Revised Per Diem Rates	No. Per diem amounts must be claimed.	No
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**** Executive and Senior Leadership: actual receipts for meals incurred while travelling cannot be submitted for reimbursement – meal allowances / per diems must be claimed.**

13 APPENDIX B: Summary of Required Documentation

SUMMARY OF REQUIRED DOCUMENTATION FOR MEALS, HOSPITALITY AND WORKING SESSIONS / MEETING (Not Per Diems)

Itemized receipts, along with all of the following documents and information:

- a) proof of payment;
- b) names of individuals attending meal, and affiliation to University; [see item (d) below];
- c) purpose of the meeting/meal,
- d) For charges to Tri Council, CRC and NCE - hospitality costs for personnel meetings and working sessions for UofC staff only are not allowed. Hospitality costs are only allowed when one or more individuals external to the University are participating in the networking event. The Department Head's approval is required for hospitality and working sessions/meeting expenses incurred by a principal investigator.

SUMMARY OF REQUIRED DOCUMENTATION FOR SOCIAL EVENTS AND SPECIAL EVENTS

Itemized receipts, proof of payment and the purpose of the event must be included, along with all of the following documents and information:

- a) number of persons in attendance, and affiliation to the University;
- b) additional material relating to the event;
- c) for special events, evidence of pre-authorization for the event; and
- d) Social events and special events are not eligible on Tri-Council projects