

Gifts Expense Procedure

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Approval Authority Associate Vice-President (Finance)	
Implementation Authority Director, Supply Chain Management	
Effective Date September 15, 2011	
Last Revision N/A	

- 1 Purpose** The purpose of this procedure is to outline:
- the process for reimbursement of Employees for out-of-pocket expenses associated with Gifts; and
 - the specific requirements for approval of expenses associated with Gifts.
- 2 Scope** This procedure applies to the use of University Funds to purchase a Gift.
- 3 Definitions** In this procedure:
- “Employee” means an individual who is engaged to work for the University under a contract of service, that is, there is an employer-employee relationship between the individual and the University. For clarity, this term includes support staff, management and professional staff, the senior administration group, researchers, and faculty members.
 - “Gift” means an item purchased for an individual in recognition of an event using University funds.
 - “PI” means the principal investigator.
 - “University” means the University of Calgary.
- 4 Procedure**
- Reimbursement of Expenses**
- 4.1** Employees may recover out-of-pocket expenses for Gifts by submitting a completed and approved Expense Report.

Supporting Documentation

- 4.2 Detailed original receipts will be attached to support a claim for reimbursement of expenses or a request for payment of expenses.
- 4.3 If an original receipt has been lost, the Employee must provide sufficient detail to justify the expense.
- 4.4 The Employee will also include:
 - a) the reason for the Gift;
 - b) any supporting material relating to the Gift; and
 - c) evidence of prior approval.

Approval

- 4.5 The Authorized Approver will review the expense to ensure it is:
 - a) permitted under the terms and conditions of the Gifts, Donations and Sponsorship Policy; and
 - b) properly documented.
- 4.6 If the conditions under 4.5 have been satisfied, the Authorized Approver will approve the expense.
- 4.7 When the expense is funded from a research trust account, the following approvals are also required:
 - a) the Employee; and
 - b) the PI when the Employee is not the PI; or
 - c) the department head/dean when the Employee is the PI.

Submission of Claims

- 4.8 Once the necessary approval has been obtained, the Employee will submit the Expense Report with receipts and any other supporting documentation to Accounts Payable at Physical Plant 65 except under circumstances described at 4.9 and 4.10 below.
- 4.9 For expenses relating to research and trust projects using Fund 60 in the Faculties of Arts, Medicine, Veterinary Medicine, and Science, and the Schulich School of Engineering, the Employee will submit the Expense Report with receipts and any other supporting documentation to the research fund analyst at the following location:
 - a) Arts: SS 548
 - b) Engineering: CCIT 210
 - c) Medicine: TRW 5th floor
 - d) Science: BI 570
 - e) Veterinary Medicine: TRW 5th floor
- 4.10 For expenses relating to the Faculty of Nursing – Qatar, the Employee will submit the expense report with receipts and any other supporting documentation to Accounts Payable, room G12.

- 6 Related Procedures** [Donations Expense Procedure](#)
 [Sponsorship Expense Procedure](#)

- 7 Related Information** <https://www.ucalgary.ca/finance/>

- 8 History** September 15, 2011 Approved and Effective.
 January 1, 2020 Editorial Revision. Updated format and links.