



EXPENSE REIMBURSEMENT HANDBOOK

CONTENTS

I. General Guidelines	3	II.E.1. University Mobile Device	12
I.A. Structure	3	II.E.2. Personal Mobile Device.....	13
I.B. Applicability.....	3	II.F. Hospitality Expenses.....	13
I.C. Funding.....	4	II.G. Working Session Expenses	14
I.D. Health and Safety.....	4	II.H. Professional Membership Expenses	15
I.E. Planning.....	4	II.I. Employee Gift Expenses	15
I.E.1. Pre-Approval	4	II.J. Donation Expenses.....	16
I.E.2. Cash Advances	4	II.K. Sponsorship Expenses	16
I.E.3. Preferred Rates	5	III. Processing Your Expense Reimbursement.....	17
I.E.4. Choosing your mode of Transportation ...	5	III.A. The Claim.....	17
II. Determining Allowable Expenses	6	III.B. The Claimant	17
II.A. Travel: Transportation Expenses.....	6	III.C. The Supporting Documentation	18
II.A.1. Air Travel.....	6	III.D. The Approval	18
II.A.2. Taxis, Uber, and Public Transportation....	7	III.E. The Submission of the Claim	19
II.A.3. Commercial Train or Bus.....	7	III.F. The Payment of the Claim	19
II.A.4. Rental Vehicle	7	III.G. Payroll Direct Deposits.....	19
II.A.5. Private Vehicle	8	III.H. Support and Assistance.....	19
II.B. Travel: Accommodation Expenses	9	IV. Appendices	20
II.C. Travel: Meals & Incidental Expenses.....	10	Appendix A: Definitions.....	20
II.D. Travel: Other Travel Expenses	11	Appendix B: Rental Vehicle Insurance.....	22
II.D.1. Allowable Other Travel Expenses	11	Appendix C: Document and Website Links	23
II.D.2. Not Allowable Other Travel Expenses ..	11	Appendix D: Additional Documentation.....	24
II.E. Mobile Device Expenses	12		

EXPENSE REIMBURSEMENT HANDBOOK

St. Mary's University supports the Government of Alberta's commitment to greater accountability and transparency on the use of public funds. As an independent academic institution, St. Mary's receives public grant support and is firmly committed to embracing the principles of accountability detailed by the Government of Alberta.

This Expense Reimbursement Handbook has been prepared by the Office of the VP Business and Finance and is intended to:

- *provide general guidelines on expense reimbursements*
- *help determine allowable expenses*
- *facilitate and support the processing of expense reimbursement claims*

*Navigation Hint:
within this document
there are many
hyperlinks. If you use
an internal hyperlink
and want to go back to
where you were, hold
the Alt key and press
the left arrow (Alt+ ←).*

I. GENERAL GUIDELINES

All Expense Reimbursement Claims must reflect prudent use of [University funds](#), good judgment, due diligence to reasonable economy, and be defensible to a reasonable and impartial observer.

All reimbursable expenses should be:

- ✓ **Necessary;**
- ✓ **Appropriate;**
- ✓ **Allowable; and**
- ✓ **Have an eligible source of funding.**

I.A. STRUCTURE

1. **Policy.** The parent Policy for this Handbook is the [Travel, Meal and Hospitality Expense Reimbursement Policy](#). Related policies and procedures include the [Faculty Professional Development Guidelines, Policy and Procedures for the Consumption of Alcohol](#), the [Corporate Credit Card Guidelines](#) and the [Mileage Rate Policy](#).
2. **Procedures.** The Procedures presented in this Handbook have been developed by the Office of the VP Business and Finance. In unusual circumstances, the VP Business and Finance may approve exceptions to these procedures.
3. **Policy Development.** It is expected that over time additional policies will be developed, e.g., the Gift, Donations and Sponsorship Policy and the Mobile Device Policy are currently in development. This Handbook provides interim procedural guidance for those areas and will be reviewed and revised to ensure compliance with new approved policies.

I.B. APPLICABILITY

1. **Method of Payment.** This Handbook applies to all reimbursable expenditures incurred on

behalf of the [University](#) regardless of how the expenditures are paid:

- personal payments reimbursed through
 - expense reimbursements, or
 - petty cash;
 - corporate credit cards;
 - vendor accounts; or
 - cheque requisitions.
2. **Eligible Claimants.** [Employees](#), [Board Members](#), volunteers and students may use an Expense Reimbursement Form, or the appropriate Faculty PD Expense Reimbursement Form, to claim approved expense reimbursements. Note that student athletes have funding restrictions on travel, meal and accommodation claims.
 3. **Independent Contractor Claims.** Consultants and/or contractors **may not** use an Expense Reimbursement Form. Rather, if expenses are specifically allowed under the terms of their contract with the University, the Consultant or Contractor must bill the University on an invoice and include GST if applicable.
 4. **University Business Only.** Personal expenses, personal travel expenses or personal entertainment expenses may not be paid with [University funds](#) under any circumstance.

I.C. FUNDING

1. **Eligible Source.** There must be an eligible source of funding for expenses. This generally means that there is an approved budget for the expense.
2. **Funding Restrictions.** Expenses must conform in all respects to terms and conditions associated with the funding. Note: "Donor restricted", "research" and/or "grant" funding may have greater restrictions. Contact the [Finance Department](#) if you have any questions regarding the restrictions associated with your funding source.
3. **Ownership.** All non-consumable items purchased or reimbursed using [University funds](#) remain the property of St. Mary's University.

I.D. HEALTH AND SAFETY

1. **Commitment.** The University is committed to a healthy and safe work environment, wherever University business may take you.
2. **Travel Advisories.** Travellers are advised to access the [Government of Canada's Travel Advice and Advisories website](#) prior to making international travel commitments.
3. **Concerns.** If you have concerns about your health and safety in regard to traveling on University business, please talk to your supervisor.
4. **Compliance.** Travellers are expected to comply with all local laws and requirements, e.g., drivers must possess a valid driver's license and obey distracted driving and traffic safety laws, and in general all travellers are expected to act as responsible citizens.
5. **Medical Insurance.** Out-of-country medical insurance is an eligible reimbursable expense only if the traveler is not otherwise covered under the University's employee benefit plan. For questions regarding the University's health coverage, call [Alberta Blue Cross](#) customer service at (403) 234-9666.or (800) 661-6995

I.E. PLANNING

Make travel arrangements in advance to get the best rates!

I.E.1. PRE-APPROVAL

Travellers should obtain pre-approval from their [Authorized Approver](#) prior to incurring expenses or making travel commitments. Note that some funding sources may require pre-approval.

I.E.2. CASH ADVANCES

1. **Limits.** Cash advances are not provided except in the most exceptional circumstances.
2. **Options.** To avoid the need for advance cash outlays, travellers are encouraged to

submit expense claims promptly after incurring expenses. Where possible, flights and hotel accommodations may be charged to a University corporate Visa card to avoid the need for cash outlays by the traveler.

3. **Corporate Visa.** Cash advances on University corporate Visa cards are strictly prohibited.

I.E.3. PREFERRED RATES

1. **Corporate Account for Vehicle Rentals.** The University has entered into a contract with Enterprise Holdings to secure discounted rates for vehicle rentals. When using the corporate account, the bill will come directly to the University and will not be charged to a credit card. See the [Rental Vehicle](#) section of this handbook for details.
2. **CAUBO Rates.** Through the University's affiliation with the Canadian Association of University Business Officers (CAUBO) preferred hotel accommodation and car rental rates are available to [employees](#) of the University. Details are available at the [CAUBO website](#).

I.E.4. CHOOSING YOUR MODE OF TRANSPORTATION

1. **Travellers must take the most economical mode of transportation.**
In choosing the mode of transportation, consideration must be given to cost, distance travelled, duration of travel, health and safety, and the business needs of the University.
2. **A Rental Car might be cheaper.**
Travellers should consider the use of rental car when determining the most economical mode of travel, taking into account the number of kilometers and the duration of travel. For destinations with distances greater than 600 km (round trip), the most economical transportation is usually a rental vehicle.

3. **Short Trips.** It is recommended that a personally owned vehicle be used only for short journeys of less than 600 km (round trip) and where this constitutes the most economical means of transportation, where no suitable public transportation is available, or a rental car is not practical.
4. **Your Car = Your Insurance.** Although travellers may use their personal vehicles while on University business, the University's insurance policies do not provide coverage. See the [Private Vehicle](#) section of this handbook for details.
 - a. If there is damage sustained to your personal vehicle while on University business, you will have to claim coverage through your personal insurance policy.
 - b. In advance of the travel, car owners are advised to check with their own insurance agents in order to secure appropriate endorsements to their policies if necessary.
 - c. A portion of the per kilometer reimbursement [rate](#) is considered compensation for your personal insurance cost.
5. **Share the ride.** Where multiple travellers are travelling to the same destination, travellers should travel together in the same rental vehicle so as to minimize the cost of travel. Only one person may claim reimbursement for shared rides.



II. DETERMINING ALLOWABLE EXPENSES

II.A. TRAVEL: TRANSPORTATION EXPENSES

II.A.1. AIR TRAVEL

1. **Limits.** Reimbursement/payment will not exceed the equivalent of the lowest logical cost which is the most economical class of air travel over the most efficient route, taking into consideration specific travel requirements.
 - a. Travellers may upgrade at any time to Business Class at their personal expense.
 - b. An upgrade to Business Class is only eligible for expense reimbursement in exceptional circumstances and pre-approval by your [Authorized Approver](#) is required.
2. **Personal Travel.** Travellers may add personal travel to a University business itinerary, provided they pay all additional costs. Any increase to airfare or other travel expenses as a result of the additional time or travel is entirely the responsibility of the traveller. The traveller must provide documentation showing the difference in cost between business and personal travel.
3. **Frequent Flyer.** Reimbursement of airfare purchased with personal frequent flyer points programs is not an eligible expense i.e., only out-of-pocket expenses are eligible for reimbursement.
4. **Penalties.** Penalties or expenses due to missing transportation reservations or failing to cancel transportation or accommodation (including costs associated with having to make new reservations if original reservations were missed) are not eligible expenses.
5. **Baggage.** Charges for additional baggage will be reimbursed provided they are a reasonable direct cost of the business trip.
6. **Booking Fees.** Booking fees are a covered expense.
7. **Seat Selection.** Seat Selection fees are a covered expense.
8. **Insurance.** Flight cancellation insurance is a covered expense.
9. **Length of Stay.** Travellers choosing to stay over an extra night to take advantage of reduced airfare must substantiate with travel quotes that the extra hotel and meal costs do not exceed the savings, taking into account the time away. Without quotes to substantiate the extra night(s) only the evening prior to the event, and the evening immediately following the event will be allowed.
10. **Timing.** The purchase of airline tickets can be reimbursed as soon as the cost has been incurred, i.e. there is no need to wait until the travel has been completed.
11. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#) , and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:
 - a. flight itinerary;
 - b. documentation supporting the length of stay; and
 - c. proof of the cost of business travel without the personal portion of any additional travel, if applicable; and
 - d. proof of pre-approval by your Authorized Approver for an upgrade to Business Class, if applicable.



II.A.2. TAXIS, UBER, AND PUBLIC TRANSPORTATION

1. **Limits.** Expenditures for taxis, Uber and public transportation to and from airports and railway stations, and between appointments, hotel locations, and meeting places are reimbursable when the travel is required for University business.
2. **Options.** Other less expensive forms of transportation should also be considered (e.g. airport/hotel shuttle service, bus, automobile rentals, etc.).
3. **Tips.** [Reasonable](#) gratuities for service are reimbursable.
4. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#), and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:
 - a. the date and location of service related to travel as well as the cost of the tip, if applicable.
 - b. Note: Receipts are not required if the Claimant is claiming the Taxi, Uber or Public Transportation expense as a per diem [Incidental](#). (see [per diem rates](#))

II.A.3. COMMERCIAL TRAIN OR BUS

1. **Limits.** Expenditures for commercial train or bus fares are reimbursable when this is the most economical means of transportation and the travel is required for University business.
2. **Booking.** Transportation to many Alberta locations including Edmonton, Red Deer and Lethbridge is available through the [Red Arrow](#) bus service.
3. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#), and must include [Receipts](#) which show both [proof of expense](#) and

[proof of payment](#). Additional documentation must include the following:

- a. Date and location of travel

II.A.4. RENTAL VEHICLE

1. **Limits.** Vehicle rental expense will only be reimbursed for travel required for University business.
2. **Personal Travel.** A traveller may choose to combine personal travel with University business travel (arrive early or stay later than required for the purpose of University travel, or stop at an additional destination); however, they are advised that:
 - a. only the portion of car rental expenses required for University business will be reimbursed; and
 - b. the traveler is personally responsible for insuring the rental vehicle for their personal travel.
3. **Size.** The traveler may only rent a compact or mid-size vehicle, depending on the University business need. Travellers may upgrade to a larger size vehicle at their personal expense.
4. **One-at-a-time.** The traveler may not rent two or more vehicles at the same time.
5. **Length of Rental.** If the traveler requires a rented vehicle for longer than 30 days, the office of the VP Business & Finance must be consulted before a rental agreement is signed.
6. **Terms.** It is the traveler's responsibility to ensure that he or she understands the car rental agreement.
7. **Insurance.** The traveler is responsible for ensuring that rented vehicles are properly insured. See [Appendix B: Rental Vehicle Insurance](#) for more details.
8. **Booking name.** For University Business travel, always book the vehicle rental under "St. Mary's University" and not a personal name. By booking under the Enterprise corporate account or CAUBO rental car system (with St. Mary's indicated as the

member institution), the rental is registered under St. Mary's University.

9. **Corporate Account.** The recommended booking method is through the University's corporate account with [Enterprise Holdings](#). Booking must be made 48 hours in advance. When using the corporate account, the bill will come directly to the University and will not be charged to a credit card.
- Customer ID# XVC5466
 - Billing # 16963705
 - Pin: stm

10. **CAUBO Rates.** If the rental vehicle will be booked through a corporate or personal credit card, CAUBO discount rates should be explored. Through the University's affiliation with the Canadian Association of University Business Officers (CAUBO) preferred hotel accommodation and car rental rates are available to [employees](#) of the University. Details are available at the [CAUBO website](#). When booking you will need to specify that you are travelling on behalf of CAUBO and indicate St. Mary's is the member institution as shown in the following snippet:

Corporate Account Details
Your account is associated with CAUBO
Are you travelling on behalf of CAUBO for this rental?
<input checked="" type="radio"/> Yes <input type="radio"/> No
Additional Information
* Member Institution : St. Mary's U College
Please select your Member Institution

11. **Budget Discount.** If the rental vehicle will be booked on a credit card through [Budget](#), the following offer code (BCD) may secure a discounted rate: A136100.
12. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#), and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:
- information about the vehicle rented;
 - an itemized list of the charges;
 - the locations travelled to and from; and

- proof of the cost of business travel without the personal portion of any additional travel, if applicable.

13. **Corporate Billing Instructions.**

Invoices for the Corporate Enterprise account will not be charged on a credit card and therefore not claimed on a reimbursement form. Please **write the budget code for the charges on your booking documents** and submit all applicable supporting documentation, as noted above, to your Authorized Approver and Accounts Payable.



II.A.5. PRIVATE VEHICLE

- Short Trips.** It is recommended that a personally owned vehicle be used only for short journeys of less than 600 km (round trip) and where this constitutes the most economical means of transportation, where no suitable public transportation is available, or a rental car is not practical.
- Limits.** Private vehicle expenses will only be reimbursed for travel required for University business.
 - Where the use of a rental car is more economical and the traveler chooses to use their own vehicle for personal reasons, reimbursement will be limited to the equivalent cost of using a rental vehicle.
 - Where travel by air is more economical and the traveler chooses to use their own vehicle for personal reasons, reimbursement will be limited to the equivalent of the lowest available airfare by the most direct route.
- Commute.** The University will not reimburse for travel to and from an employee's residence to their normal place of work. [Canada Revenue Agency](#) considers

- travel between home and regular place of employment to be personal driving.
4. **Claimable distance.** Mileage should be claimed for the shortest distance between:
 - a. the employee's normal place of business and the destination; or
 - b. an employee's residence and the [point of call](#) destination.
 5. **Rate.** When a private vehicle is used, the traveler may claim reimbursement for vehicle expenses at the rate noted in the current [Mileage Rate Policy](#).
 - a. July 2022 rate: \$.55/km
 - b. Conversion rate from miles to kilometers is 1 mile = 1.6 kilometers.
 6. **Standards and Insurance.** The car owner is responsible for vehicle maintenance, registration and insurance including additional insurance or endorsements required for business travel in a private vehicle.
 - a. Travellers may use their personal vehicle on University business if it is legally registered and in safe, roadworthy condition.
 - b. The insured owner must inform his or her insurance company when a personal vehicle is being used for business purposes and pay (if any) associated increased costs in the premium. The University is not responsible for these additional premium costs as a portion of the per kilometer reimbursement rate is considered compensation for your personal insurance cost.
 - c. Travellers driving a personal vehicle on University business are required to carry a minimum of \$1,000,000 automobile liability insurance.
 - d. Travellers driving a personal vehicle on University business are not insured for collision nor third party liability under the University corporate insurance policies.
 - e. In the event of an accident, the vehicle owner's personal auto insurance policy

- provides sole coverage for both collision and liability, and the owner must pay the deductibles required by his or her personal auto insurance policy. The University is not responsible for deductibles owing under the vehicle owner's personal auto insurance policy.
- f. The University accepts no liability for any loss, damage or injury that may result from the utilization of a personal vehicle for University business purposes.

7. **Supporting Documentation.**

[Supporting Documentation](#) for the expense must include a Mileage Log which specifies the following:

- a. the date traveled
- b. the purpose of the travel
- c. locations travelled to and from
- d. names of the travellers
- e. the distance traveled (using the most efficient route)

Hint: Use [Google Maps!](#)



II.B. TRAVEL: ACCOMMODATION EXPENSES

1. **Limits.** Accommodation expenses will only be reimbursed for travel required for University business.
2. **Length of Stay.** Depending on the circumstances, accommodation will be reimbursed for the evening prior to the event and the evening immediately following the event.
3. **Rate.** Reimbursement for hotel accommodation is normally limited to standard hotel room rates. Use of suites or luxury accommodation will not be reimbursed.
 - a. Travellers may stay in the designated hotel when attending a conference. Otherwise, travellers are expected to stay where preferred or discount rates

- or the equivalent of such rates – are available whenever possible.
3. **CAUBO Rates.** Through the University's affiliation with the Canadian Association of University Business Officers (CAUBO) preferred hotel accommodation and car rental rates are available to [employees](#) of the University. Details are available at the [CAUBO website](#).
 4. **Penalties.** Penalties or expenses due to missing transportation reservations or failing to cancel transportation or accommodation are not eligible expenses.
 5. **Host Gifts.** If the traveler stays with friends or family instead of a hotel, the hosts may be provided with a modest token of appreciation valued at no more than \$20 per day up to a maximum of \$300 for the entire trip. **The Claimant must provide an original receipt and a detailed description of the host gift with the expense claim. Cash gifts and gift cards are not permitted and will not be reimbursed.**
 6. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#), and must include [Receipts](#) which show both [proof of expense and proof of payment](#). Additional documentation must include the following:
 - a. documentation supporting the length of stay; and
 - b. proof of the cost of business travel without the personal portion of any additional travel, if applicable.

II.C. TRAVEL: MEALS & INCIDENTAL EXPENSES

1. **Limits.** When travelling on University business, travellers may claim reimbursement for actual reasonable and appropriate meal expenses & incidental expenses incurred (with receipts), or they may claim using standard per-diem rates.
2. **Per diem Rates.** [Per diem](#) rates will be regularly reviewed to ensure they are fair.

- a. As of September 2016, the daily maximum per-diem rates for domestic travel are outlined in the following table:

Location	Breakfast	Lunch	Dinner	Incidental
Canada	\$10	\$12	\$22	\$5

- b. For travel outside of Canada, the per-diem rates will be adjusted to provide fair reimbursement. When calculating your claim, adjust the per diem amount by either your actual incurred foreign exchange rate (with supporting documents) or the [Bank of Canada](#) exchange rate for the dates of your travel.
 - c. Per diems may only be claimed when a meal has actually been paid for by the traveler. For example, the per diem cannot be claimed for meals which are included in the conference fees or the accommodation fee.
3. **Alcohol.** Travellers will not be reimbursed for the purchase of alcoholic beverages.
 4. **Tips.** [Reasonable](#) gratuities for service as part of the meal expense are reimbursable. Please note that the credit card receipt may be used to substantiate the restaurant gratuity.
 5. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#), and must include [Receipts](#) which show both [proof of expense and proof of payment](#) (if applicable – **receipts are not required for a per-diem claim**). Additional documentation must include the following:
 - a. documentation supporting a per diem claim; or
 - b. where an expense was incurred on behalf of more than one individual, **the names of all individuals must be clearly listed on the receipt.**



II.D. TRAVEL: OTHER TRAVEL EXPENSES

1. **Limits.** Travellers may claim reimbursement for actual reasonable and appropriate other travel expenses incurred while traveling on University business as noted in the sections below.
2. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#) , and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Note: Receipts are not required if the Claimant is claiming the other travel expense as part of a per diem [Incidental](#). (see [per diem rates](#))

- ✓ Telephone, cellular phone, and fax/computer (WiFi) connection fees incurred as a result of traveling on University business. (Personal long distance telephone charges may also be reimbursed if warranted by the length of the trip or the family situation.)
- ✓ Business portion of cell phone roaming charges – the University encourages travellers to use the most economical means of staying connected.
- ✓ Travel Field Trips: For field trip reimbursement, the nature of the travel and names of the participants must be provided.
- ✓ Travel immunizations for travelling to foreign countries on University business

II.D.1. ALLOWABLE OTHER TRAVEL EXPENSES

- ✓ Books, materials and supplies required for work purposes and purchased while on University related travel
- ✓ Bridge, ferry & highway tolls
- ✓ Conference/seminar registration fees. (A receipt for a conference registration should be submitted including proof of payment. When the original receipt was not given, it is acceptable to include an email confirmation of registration.)
- ✓ Gratuities and Tips: Gratuities for meals must be included on the original receipt. Other tips and gratuities are reimbursable, if reasonable, supported by an original receipt and explained in detail.
- ✓ Laundry and dry cleaning if the length of the trip exceeds 4 days
- ✓ Parking including hotel, airport and public parking expenses
- ✓ Parks Canada annual pass, when the cost for the annual pass is less than the accumulated cost of daily admission to Parks Canada. (The pass becomes the property of the University if the expense is reimbursed.)
- ✓ Special visas and travel papers for traveling to foreign countries

II.D.2. NOT ALLOWABLE OTHER TRAVEL EXPENSES

- ✗ Alcohol cannot be claimed as a travel expense.
- ✗ Business, executive or first class air travel
- ✗ Car wash expenses for rental vehicles
- ✗ Credit Card membership fees for personal Credit Cards
- ✗ Expenses for failing to cancel transportation or accommodation
- ✗ Expenses related to vacation or personal days while on business travel
- ✗ Expenses of traveling companion
- ✗ Hotel pay per view movie expenses
- ✗ In-flight movies
- ✗ In-flight telephone charges
- ✗ Interest charges on outstanding personal credit card balances
- ✗ Loss or damage to personal possessions while traveling
- ✗ Loyalty program reward point redemption cost equivalent
- ✗ Membership fees for hotel frequent guest programs
- ✗ Mini-bar refreshments
- ✗ Office equipment
- ✗ Passport expenses
- ✗ Personal toiletries
- ✗ Shoeshine expenses

- ✘ Spousal recreation package for conferences
- ✘ Souvenirs
- ✘ Traffic and parking fines

II.E. MOBILE DEVICE EXPENSES

II.E.1. UNIVERSITY MOBILE DEVICE

1. **Purpose.** To promote the safety and security of the University's human, physical and information assets, some key personnel (generally limited to Senior Leadership, Deans and Directors) are required as a condition of employment to use a [University Mobile Device](#) to complete their duties. Requirement may be due to
 - a. the nature of information accessed or stored on their mobile device; or
 - b. the need for the employee to be reachable off-hours with a published mobile device number.
2. **Limits.** A University Mobile Device is intended to be primarily for business use:
 - a. Monitoring business systems and servers
 - b. Systems or application access for troubleshooting purposes during off-business hours
 - c. Conducting University Business while off-campus
 - d. Security/facilities mobile work while on-campus
3. **Personal Use.** Personal use is allowed when:
 - a. The plan's cost is reasonable
 - b. The plan is a basic plan with a fixed cost
 - c. The employee's personal use of the service does not result in charges that are more than the basic plan cost.
4. **Excess Personal Use.** Excess personal use of a University Mobile Device which results in charges that are more than the basic plan cost must be reimbursed to the University by the Claimant.
5. **Procurement.** All new University Mobile Devices and service contracts must be procured through the University's corporate

account. Service contracts must be for a basic plan with a reasonable fixed cost. For procurement, contact the Director of Facilities, Safety and Security.

6. **Review.** Monthly invoices for the Corporate Liability Service contracts will be reviewed regularly, and the Claimant may be asked to confirm the legitimate business use of the University Mobile Device service charges. Excess personal use must be reimbursed to the University.

II.E.1.A. BRIDGING PERSONAL TO CORPORATE

The University acknowledges that some employees, who are required as a condition of employment to use a University Mobile Device, may currently have a Personal Liability Service Contract (for a mobile device which was purchased either personally or with University Funds) which they wish to continue using. The following statements are intended to govern the use of University Funds in these circumstances:

1. **Duration of the Contract.** In the circumstances noted above, a [Personal Mobile Device](#) and/or the personal service liability contract may be used for the duration of the current contract; however, the employee may be asked to use University owned MDM (Mobile Device Management) software on their device to protect sensitive University information. Renewals or upgrades of their device and contract should be procured through the University's corporate account.
2. **Payment of Monthly Invoices.** Monthly invoices for the contracts noted above may be charged to a University corporate credit card or paid by the Claimant and submitted for reimbursement using an Expense Reimbursement Form. The full invoice is required as [Supporting Documentation](#) and the Claimant must clearly identify any excess personal use which must be paid by the Claimant.

3. **Allowance.** Some eligible Claimants may not wish to submit the monthly invoices of their personal service liability contract. In these cases, they may apply for an [allowance](#) instead for the duration of their current service liability contract.
 - a. Claimant's Authorized Approver must pre-approve an allowance claim using a Mobile Device Business Use Allowance Agreement form which specifies the business use expectations, the timeframe, and the dollar value of the allowance.
 - b. The Claimant will not be required to submit monthly statements for an approved [allowance](#). An allowance is processed through payroll rather than accounts payable.
 - c. A mobile device allowance is a taxable benefit which will be included in the employee's gross income (per [CRA requirements](#)), but is not included in base compensation for calculation purposes.

II.E.2. PERSONAL MOBILE DEVICE

1. **Purpose.** The University recognizes that although not all employees are required as a condition of employment to use a University Mobile Device to complete their duties, employees may incur business use charges on their [Personal Mobile Device](#) while conducting University business. University Funds may to be used to pay for these charges by means of a reimbursement for occasional use or an allowance for ongoing use.
2. **Limits.** University funds may be used to pay for the business use of a Personal Mobile Device only when there is an approved source of funding and the expense is approved by the [Claimant's Authorized Approver](#).

II.E.2.A. OCCASSIONAL USE REIMBURSEMENT

1. **Reimbursement.** Claimants may submit an Expense Reimbursement Form with all [Supporting Documentation](#) for specific charges related to their occasional business use of a Personal Mobile Device.

II.E.2.B. ONGOING USE ALLOWANCE

1. **Allowance.** Claimants may be eligible for a Mobile Device Business Use Allowance depending on their ongoing duties and approved budgets.
 - a. Claimant's Authorized Approver must pre-approve an allowance claim using a Mobile Device Business Use Allowance Agreement form which specifies the business use expectations, the timeframe, and the dollar value of the allowance.
 - b. The Claimant will not be required to submit monthly statements for an approved [allowance](#). An allowance is processed through payroll rather than accounts payable.
 - c. A mobile device allowance is a taxable benefit which will be included in the employee's gross income (per [CRA requirements](#)), but is not included in base compensation for calculation purposes.

II.F. HOSPITALITY EXPENSES

1. **Limits.** [Hospitality](#) may be expended in an economical and consistent manner when it can facilitate University business and it is considered desirable as a matter of courtesy or protocol.
2. **Occasions.** With [Senior Leadership](#) approval and within approved budgets, hospitality is appropriate when:

- a. The University is celebrating events such as convocation and fundraising dinners;
 - b. Engaging in discussion of official public matters with representatives from government or industry;
 - c. Providing people from external groups with an understanding or appreciation of the University;
 - d. Honouring distinguished persons or groups for exceptional service to the University;
 - e. Conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector; or
 - f. Other University functions as approved by Senior Leadership
3. **Food and Beverages.** The actual cost of food, beverages (excluding alcohol), and gratuities will be covered.
4. **Alcohol.** Alcohol may be served and reimbursed where prior approval is in place with the following caveats:
- a. expenses related to the purchase of alcohol will be covered up to a limit of \$15 per person;
 - b. expenses related to the purchase of alcohol will not be covered if it is prohibited under the terms and conditions of the funding source;
 - c. where alcohol is served, it must be served in a responsible manner (food must always be served), and in full compliance with the [Policy and Procedures for the Consumption of Alcohol](#); and
 - d. consumption of alcohol in or on [University Facilities](#) is subject to the [Policy and Procedures for the Consumption of Alcohol](#).
5. **Other.** Other Reimbursable Hospitality Expenses include:
- a. Local transportation
 - b. Guest accommodation
(Reimbursement for hotel

accommodation is normally limited to standard hotel room rates.)

- c. Meeting room rental

6. **Supporting Documentation.**

[Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#) , and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:

- a. proof of pre-approval by [Senior Leadership](#); and
- b. **the names of all individuals must be clearly listed on the receipt.**



II.G. WORKING SESSION EXPENSES

1. **Limits.** Functions involving food, beverages, accommodations, transportation and other amenities and **that are only for [employees of the University](#)** are considered [working sessions](#) and reasonable expenses may be reimbursable **only** where a business meeting **must occur** over breakfast, lunch or dinner.
2. **Food and Beverages.** The actual cost of food, beverages (excluding alcohol), and gratuities will be covered.
3. **Alcohol.** Expenses related to the purchase of alcohol are not permitted.
4. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#) , and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:

- a. justification of the need for a working session; and
- b. **the names of all individuals must be clearly listed on the receipt.**

II.H. PROFESSIONAL MEMBERSHIP EXPENSES

1. **Limits.** The [Travel, Meal and Hospitality Expense Reimbursement Policy](#) provides for reimbursement of "Professional memberships where appropriate and required for the [employee's](#) position".
 - a. Membership cannot extend beyond the period of employment.
 - b. Union dues are not eligible.
 - c. An official tax receipt issued to the [Claimant](#) cannot be used for tax purposes if the expense is reimbursed by the University.
 - d. Dues or fees which are personal, recreational, athletic or social in nature are not eligible.
 - e. Unless specified in their contract, independent contractors or consultants are not eligible for reimbursement of professional membership expenses.
2. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#), and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:
 - a. Justification of the need for the professional membership.

II.I. EMPLOYEE GIFT EXPENSES

1. **Personal Gifts.** University employees often personally contribute to [gifts](#) to honour fellow employees. This practice is encouraged and not governed by this Handbook; rather, this section of the handbook governs gifts to [employees](#) purchased with [University funds](#).

2. **Purpose.** The reason for giving the gift must support the mission of the University.
3. **Funding.** The gift must be permitted under the terms and conditions of the funding source.
4. **Life Events.** University funds may not be spent in recognition of personal events or achievements unrelated to work, e.g. birthdays, weddings, baby showers, anniversaries, etc.
5. **Cash.** For employees, a gift of cash is prohibited. Gift cards, gift certificates and travel vouchers are considered to be equivalent to cash and are not permitted.
6. **Non-taxable.** The non-taxable status of a gift is ultimately subject to acceptance by the Canada Revenue Agency (CRA).
7. **Gift Categories.**
 - a. **Sympathy Gifts**
 - o Sympathy Gifts are intended to express the University community's sympathy upon the death or serious illness of an employee or an employee's immediate family member.
 - o Donations are permitted to a not-for-profit organization on behalf of the individual in lieu of a gift (maximum of \$100).
 - o Suggestions of employees who should receive a Sympathy Gift from the University may be forwarded to the Office of the President.
 - b. **Long Service Awards and Retirement Gifts**
 - o The University is pleased to honour long service employees at 5 year intervals and to provide an annual long service event.
 - o Long Service Awards are awarded by Human Resources.
 - o Retirement Gifts are processed by the Office of the President.

- c. **Trivial or Token Gifts**
 - o Trivial or Token Gifts may be given to enhance employee morale.
 - o Examples include: mugs & apparel with employer logos, plaques or trophies
 - o Trivial or Token Gifts to employees must have pre-approval from the [Claimant's Authorized Approver](#).
8. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#) , and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:
- a. proof of pre-approval for trivial or token gifts by the Claimant's Authorized Approver



II.J. DONATION EXPENSES

1. **Authorized Claimants.** Authorized [Claimants](#) are generally limited to the President and Vice Presidents of the University, as they may be required to attend public fundraising events by virtue of their positions.
2. **Pre-Approval.** Claimant must obtain authorization in advance of the Donation expense from their Authorized Approver.
3. **Limits.** All expense claims for donation expenses must be reasonable, i.e., based on sound judgment and moderation.
4. **For-profit.** Donation of [University funds](#) may not be made to any for-profit business or organization under any circumstances.
5. **Not-for-Profit.** Donation of University funds to a [not-for-profit organization](#) is permitted in the following circumstances:

- a. in lieu of a sympathy gift as noted in the Gift Expenses section of this Handbook
 - b. in moderation when the transaction advances the University's charitable mission
6. **Political Parties.** Donation of University funds to a registered political party, a registered constituency association, or a registered political candidate is **strictly prohibited**.
- a. [Employees](#) are permitted to attend political fund-raising dinners or events as a guest or at their own expense.
 - b. An individual, who has approval from an [Authorized Approver](#) to attend a political fund-raising dinner or event for a work-related purpose, may use University funds only for the cost of the dinner or event.
 - c. The Expense Reimbursement Form must be supported by **documentation that clearly indicates the actual cost to attend the dinner or event**.
7. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#) , and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:
- a. a charitable donation receipt including the charity's registration number; and
 - b. proof of pre-approval by the [Claimant's Authorized Approver](#).

II.K. SPONSORSHIP EXPENSES

1. **Purpose.** Event sponsorships can provide a tangible or intangible benefit to the University by enhancing the image of the University as a responsible corporate citizen.
2. **Limits.** All expense claims for sponsorship expenses must be reasonable, i.e., based on sound judgment and moderation.

3. **Pre-Approval.** Claimant must obtain authorization in advance from the VP Advancement.
4. **Supporting Documentation.** [Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#) , and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#). Additional documentation must include the following:
 - a. proof of pre-approval by the VP Advancement.

and the [Authorized Approver](#) and submitted to Accounts Payable.

3. **Corporate Vendor Billing.** Invoices to a corporate account, such as the Enterprise Corporate account, will not be charged to a credit card and therefore not claimed on a reimbursement form. **Please write the budget code for the charges on your booking documents** and submit all applicable [Supporting Documentation](#) to your [Authorized Approver](#) and Accounts Payable.

III. PROCESSING YOUR EXPENSE REIMBURSEMENT

III.A. THE CLAIM

1. **The Expense Reimbursement Form.** [Claimants](#) may recover out-of-pocket and [per diem](#) expenses under the scope of this handbook by submitting a completed, signed and approved Expense Reimbursement Form.
 - a. Form must indicate how the Claimant is affiliated with the University, i.e., [employee](#), [Board Member](#), volunteer or student.
 - b. Form must include account codes to be charged from an eligible funding source/approved budget.
 - c. Form must be signed by both the [Claimant](#) and the [Authorized Approver](#).
 - d. Form must have all required [Supporting Documentation](#) attached to the form.
2. **Corporate Credit Cards.** Cardholders will receive a monthly statement itemizing all charges incurred on the credit card in the monthly billing period. The cardholder is a [Claimant](#) and must provide all applicable [Supporting Documentation](#) for all charges, and indicate the appropriate budget account to be charged. As required for all employee expense reimbursements, the statement must be signed by the Claimant

III.B. THE CLAIMANT

1. **Review.** The [Claimant](#) is responsible for ensuring that amounts claimed for expenses are accurate, reasonable and in accordance with University policy and/or external funding restrictions. (Claims that are incomplete will be rejected, adjusted and/or returned to the Claimant.)
2. **Exclude Personal Expenses.** The [Claimant](#) is responsible for ensuring that expenses claimed do not include personal expenses which are not eligible to be paid with [University funds](#). Claimant is responsible to reduce their expense claim by the amount of personal expenses or refund any personal charges on corporate credit card or corporate vendor billing.
3. **Single Source.** The [Claimant](#) is responsible for ensuring that expenses claimed have not been nor will be reimbursed from multiple sources.
4. **Individual Expense.** The [Claimant](#) is responsible for ensuring that expenses were incurred by the Claimant; the Claimant may not claim reimbursement for expenses incurred by other employees except where multiple employees attend an event and one employee pays for all attendees. (Normally the employee with the highest level of authority would pay and submit for reimbursement.)
5. **Compliance.** Expenses claimed which do not comply with the policy and this

Handbook may be adjusted or removed from the claim by the Finance Department or the [Authorized Approver](#). Expense Claims are always subject to audit and may be adjusted even after reimbursement.

6. **Non-Taxable.** Reimbursement of expenses, as a non-taxable benefit, is subject to acceptance by the Canada Revenue Agency (CRA). If the CRA determines your reimbursement is taxable income to you, the University will not be held responsible or liable.

III.C. THE SUPPORTING DOCUMENTATION

1. **Purpose.** Documentation outlining the purpose of the University business expense must be included with the claim. This can include the Claimant's meeting itinerary, conference schedule or other documentation outlining the details and purpose of the expense.
2. **Recipients.** The claim must clearly identify who received the goods or services for the University business expense, e.g., the names of the people for whom the claim is being made (meal guests, travellers, etc.).
3. **Receipts.** Detailed original itemized receipts must be attached to support claims for reimbursement of out-of-pocket expenses (not required for per diems, allowances, or mileage claims). Documentation must show [proof of expense](#) and [proof of payment](#).
 - a. *Note: a debit or credit card slip alone only shows [proof of payment](#) and is not sufficient to show [proof of expense](#).*
 - b. If original receipts have been lost, the [Claimant](#) must provide sufficient detail to justify the expense, and they must complete an Attestation Form.
 - c. **Foreign Currency.** For receipts in a currency other than Canadian dollars, the following is required:
 - i. a credit card statement rate or foreign exchange cash receipt

rate may be attached to the expense claim; or

- ii. supporting documentation of the [Bank of Canada](#) exchange rate for the date the expense was incurred.
4. **Additional Documents.** The [Claimant](#) must also include any additional material relating to the occasion, event or travel as described in the "Determining Eligible Expenses" section of this Handbook. These requirements are summarized in chart form in [Appendix D: Additional Documentation](#).

III.D. THE APPROVAL

1. **Authorized Approver.** The [Authorized Approver](#) is generally the [Budget Manager](#); however, no individual can approve their own expense claim or a claim for a relative. [Budget Managers](#) must submit their claims to be approved by the person or governing body to whom they report.
2. **Authorized Approver's Role.** The [Authorized Approver](#) will review the Expense Reimbursement Form to ensure that:
 - a. the expenses are directly related to the business of the University;
 - b. the expenses are an allowable expense under University policies and this Handbook;
 - c. the expenses are permitted under the terms and conditions of the specific funding source;
 - d. the expenses are properly documented as noted in the [Supporting Documentation](#) section of this Handbook; and
 - e. the expenses have the eligible funding source/approved budget code properly noted for processing.
3. **Approval.** If the conditions of the review noted above have been satisfied, the [Authorized Approver](#) will approve the Expense Reimbursement Form by signing and dating the form.

III.E. THE SUBMISSION OF THE CLAIM

1. **Submission.** Once the necessary approval has been obtained, the Expense Reimbursement Form with receipts and any other supporting documentation may be submitted to [Accounts Payable](#).
 - a. Faculty Professional Development and/or Grant Expense Reimbursement Claim forms must first be submitted to the [Junior Accountant](#) for confirmation of eligible funds.
2. **Incomplete Forms.** Incomplete Expense Reimbursement Forms will be returned to the [Claimant](#) and/or the [Authorized Approver](#) for revisions.
3. **Deadlines.** Claims should be submitted promptly and no later than three months after expenses are incurred. All claims must be submitted according to the conditions of their funding source.
 - a. Deadlines may be advanced at year-end (March 31). See [Year-End notice](#) for details.
 - b. Faculty Professional Development General and Discretionary Funds expire June 30th and claims must be submitted within 5 business days of this date.

III.F. THE PAYMENT OF THE CLAIM

1. **Payment Method.** Payment of approved Expense Reimbursement Forms will be processed using one of the following payment methods:
 - a. Payments to [Employees](#) may be processed through their payroll direct deposit or by cheque in Canadian funds at the discretion of the Finance Department.
 - b. Payment to non-employees living in Canada will be made by cheque in Canadian Funds.
 - c. Payments to a qualified [Claimant](#) living outside of Canada may be processed as a cheque noted for USD funds OR as a

wire transfer in consultation with the Finance Department.

III.G. PAYROLL DIRECT DEPOSITS

1. **Applicability.** For employees who participate in payroll direct deposit, expense reimbursements may be deposited into their primary payroll direct deposit bank accounts.
2. **Taxes.** Reimbursement payments included in your net pay are non-taxable and are not subject to payroll deductions.
3. **Accounts.** Anytime an employee changes their payroll direct deposit account, their expense reimbursement direct deposit account also will be changed. To make changes to direct deposit information, contact your [Payroll & Benefits Administrator](#).
4. **Timelines.** Approved claims processed by Accounts Payable by the 5th of the month will be included in the mid-month payroll, and approved claims process by Accounts Payable by the 20th of the month will be included in the month-end payroll. (Note: December Accounts Payable process date deadline will be 1 week prior to the month-end advance payment date.)
5. **Notification.** Employees will receive a personalized email to their "@stmu.ca" email address notifying them of the upcoming payment. The email subject line will be "Notice of Expense Reimbursement Payment through Payroll" and will include an attachment with the expense claim's date, reference number, description and payment amount.

III.H. SUPPORT AND ASSISTANCE

We're here to help! For support and assistance in completing the Expense Reimbursement Form, contact the Finance Department at accounts.payable@stmu.ca.

IV. APPENDICES

APPENDIX A: DEFINITIONS

1. **Allowance** is a limited amount decided in advance that you pay to your employee on top of salary or wages, to help the employee pay for certain anticipated expenses without having him or her support the expenses. ([CRA website](#) definition)
2. **Area VP** is the Vice President who oversees the Claimant based on the current [Org Chart](#) on the Staff drive.
3. **Authorized Approver** is generally the Budget Manager; however, no individual can approve their own expense claim or a claim for a relative. In these cases, Budget Managers must submit the claim to be approved by the person or governing body to whom they report.
4. **Board Member** means a member of the Board of Governors of St. Mary's University.
5. **Budget Manager** means the individual with authority to approve the commitment of University resources. (Note: Budget Manager is not always the Authorized Approver.)
6. **Claimant** means the person who is claiming a reimbursement on an Expense Reimbursement Form. Employees, Board Members, volunteers and students may use an Expense Reimbursement Form to claim approved expense reimbursements.
7. **Employee** means a person who is engaged to work for the University under a contract of service for wages or salary where there is an employer-employee relationship between the person and the University. For clarity, this term includes support staff, management and professional staff, Senior Leadership, researchers and faculty.
8. **Gift** refers to an item purchased for an individual in recognition of a special, unfortunate or celebratory event.
9. **Hospitality** refers to any activity involving a visitor to or guest of the University when that activity supports the educational, research, or service activities of the University.
10. **Incidentals** means nominal business travel expenses, including hotel porter gratuities, bottled water, newspapers, city maps, bus or subway fares, which may not be supported by receipts.
11. **per diem** is a reasonable allowance of a predetermined amount that may be claimed with no requirement to provide receipts in lieu of claiming actual expenses.
12. **Personal Mobile Device** is a device which is purchased by an individual and is not purchased with University funds. The Service Liability contract is a personal liability account (bill is addressed to an individual) and it is paid by the individual.
13. **Point of call** is a place the employee goes to perform his or her employment duties other than the employee's regular place of employment. ([CRA website](#) definition)
14. **Proof of expense** is documentation that demonstrates the evidence that an expense was incurred e.g., cash register receipt, invoice, email confirmation, printout of online-order confirmation.
15. **Proof of payment** is documentation that demonstrates the evidence that the expense was paid for personally e.g., credit card receipt or statement, bank statement, money order receipt, cancelled cheque (copy of front and back), receipt or invoice indicating payment.
16. **Senior Leadership** includes the President and Vice Presidents of the University.
17. **University** means St. Mary's University.
18. **University facilities** mean all buildings and grounds, including athletic and recreational fields, owned, leased, or operated by the University.

19. **University funds** include all sources of revenue directed to an account which is managed by the University. It includes grant funds awarded from both University and non-University sources as well as funds awarded under the terms of contracts.
20. **University Mobile Device** is defined as a device which is purchased by or for the University using University Funds. The monthly invoice for the Vendor's service liability contract is paid with University Funds.
21. **Working session** means a business meeting of University employees that must occur over breakfast, lunch or dinner.

APPENDIX B: RENTAL VEHICLE INSURANCE

1. **Corporate Insurance Policy Coverage within US and Canada.** The University has rental car insurance through their corporate policy which generally means that the traveler can decline Collision Damage Waiver (CDW), Loss Damage Waiver (LDW) and third party liability insurance for their car rental within Canada and the United States.
 - a. **The University's insurance policy only applies to vehicles rented for University business and rented in the name of the institution.** No coverage applies under the University program to vehicles rented in a personal name, whether engaged for business use or not.
 - b. The vehicle rented must be a private passenger or light commercial vehicle (designed to transport a maximum of eight (8) people) weighing less than 4,500 kilograms.
 - c. The following vehicles are NOT covered: commercial vans, trucks, limousines, off-road vehicles, motorcycles, trailers, buses, antique vehicles, exotic vehicles, or any vehicle with a manufacturer's suggested retail price excluding taxes over \$65,000 Canadian.
 - d. Only the Cardholder (and no one else) may sign the rental agreement and take possession of the rental vehicle from the rental agency.
 - e. If there will be any other drivers of the rental vehicle (other than the Cardholder), the names of all these drivers must be listed as additional drivers on the rental agreement.
 - f. It is recommended that a Corporate Credit card be used; however if a personal credit card is used the individual is solely responsible for meeting all insurance coverage requirements mandated by the individual's personal credit card.
2. **Outside US and Canada.** When renting vehicles outside of Canada and the United States, the maximum liability, collision and accident insurance offered should be purchased.
3. **Rental Agreements.** Most rental agreements state that only authorized drivers may drive the vehicle. They also state where you may not drive the vehicle (i.e., off-road, even for SUV's), that the vehicle must be locked at all times, that you cannot drive illegally (i.e., under the influence of alcohol or over the speed limit), etc. **Driving rental vehicles in violation of any of the terms and conditions of the rental contract voids the insurance coverage.**
4. **Rental-vs.-Lease.** Insurers use the term "rental" to define the use of vehicle for a period of 30 days or less. Use of a vehicle for 31-days or more is referred to as a long-term "lease" agreement – regardless of the type of contract under which the vehicle is acquired. Rentals are insurable under the University's non-owned auto policy; however, leased units need to be insured under a standard auto policy. Please contact the office of the VP Business and Finance if a rental for more than 30 days is being considered.
5. **Car Rental Insurance Guidelines.** The University's Insurance provider, Marsh Canada Limited, has provided a summary [Car Rental Insurance Guidelines](#) document which may be accessed on the Staff drive.

APPENDIX C: DOCUMENT AND WEBSITE LINKS

1. [Alberta Blue Cross](#) customer service
2. [Application and Reimbursement Procedures for the Annual General Professional Development Fund](#)
3. Attestation Form (link coming soon)
4. [Bank of Canada 10 Year currency converter](#)
5. [Canada Revenue Agency: Charities Listings](#)
6. [Canada Revenue Agency: Employers' Guide - Taxable Benefits and Allowances](#)
7. [Car Rental Insurance Guidelines](#)
8. [CAUBO website](#)
9. Contractor Invoice Template (link coming soon)
10. [Corporate Credit Card Guidelines](#)
11. [Enterprise Car Rental](#)
12. [Expense Reimbursement Form](#)
13. [Faculty Professional Development Claim Forms](#)
14. [Faculty Professional Development Guidelines](#)
15. Faculty [Reimbursement Procedures for the Annual Discretionary Professional Development Fund](#)
16. [Government of Canada's Travel Advice and Advisories website](#)
17. [Google Maps](#)
18. [Mileage Log](#)
19. [Mileage Rate Policy](#)
20. [Mobile Device Business Use Allowance Agreement](#)
21. [Policy and Procedures for the Consumption of Alcohol](#)
22. [Red Arrow](#)
23. [Travel, Meal and Hospitality Expense Reimbursement Policy](#)
24. [Year end invoicing and expense claim processing memo](#)

APPENDIX D: ADDITIONAL DOCUMENTATION

[Supporting Documentation](#) for the expense must identify the [Purpose](#) and the [Recipients](#), and must include [Receipts](#) which show both [proof of expense](#) and [proof of payment](#) (except per diems, allowances, and mileage claims). Additional documentation is required for specific expenses as noted:

Allowable Expense	Additional Documentation
II.A.1. AIR TRAVEL	<ul style="list-style-type: none"> • flight itinerary; • documentation supporting the length of stay; and • proof of the cost of business travel without the personal portion of any additional travel, if applicable; and • proof of pre-approval by your Authorized Approver for an upgrade to Business Class, if applicable.
II.A.2. TAXIS, UBER, AND PUBLIC TRANSPORTATION	<ul style="list-style-type: none"> • the date and location of service related to travel as well as the cost of the tip, if applicable.
II.A.3. COMMERCIAL TRAIN OR BUS	<ul style="list-style-type: none"> • the date and location of travel
II.A.4. RENTAL VEHICLE	<ul style="list-style-type: none"> • information about the vehicle rented; • an itemized list of the charges; • the locations travelled to and from; and • proof of the cost of business travel without the personal portion of any additional travel, if applicable.
II.A.5. PRIVATE VEHICLE	<ul style="list-style-type: none"> • a Mileage Log which specifies the following: <ul style="list-style-type: none"> ○ the date traveled ○ the purpose of the travel ○ locations travelled to and from ○ names of the travellers ○ the distance traveled (using the most efficient route) <i>Hint: Use Google Maps!</i>
II.B. TRAVEL: ACCOMMODATION EXPENSES	<ul style="list-style-type: none"> • documentation supporting the length of stay; and • proof of the cost of business travel without the personal portion of any additional travel, if applicable.
II.C. TRAVEL: MEALS & INCIDENTAL EXPENSES	<ul style="list-style-type: none"> • documentation supporting a per diem claim; or • where an expense was incurred on behalf of more than one individual, the names of all individuals must be clearly listed on the receipt.
II.E. MOBILE DEVICE EXPENSES	<ul style="list-style-type: none"> • Mobile Device Business Use Allowance Agreement form (for allowances) • Full monthly statement from service provider (for payment of full monthly amount) • Relevant portion of statement from service provider (for reimbursement of occasional business use charges)
II.F. HOSPITALITY EXPENSES	<ul style="list-style-type: none"> • proof of pre-approval by Senior Leadership; and • the names of all individuals must be clearly listed on the receipt.
II.G. WORKING SESSION EXPENSES	<ul style="list-style-type: none"> • justification of the need for a working session; and • the names of all individuals must be clearly listed on the receipt.
II.H. PROFESSIONAL MEMBERSHIP EXPENSES	<ul style="list-style-type: none"> • Justification of the need for the professional membership.
II.I. EMPLOYEE GIFT EXPENSES	<ul style="list-style-type: none"> • proof of pre-approval for trivial or token gifts by the Claimant's Authorized Approver
II.J. DONATION EXPENSES	<ul style="list-style-type: none"> • a charitable donation receipt including the charity's registration number; and • proof of pre-approval by the Claimant's Authorized Approver.
II.K. SPONSORSHIP EXPENSES	<ul style="list-style-type: none"> • proof of pre-approval by the VP Advancement.