
3.J-2013 Travel, Meals and Hospitality Expense Reimbursement

1. Overview

St. Mary's University supports the Province 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.

The purpose of this policy is to set out clear rules and principles for the reimbursement of expenses ensuring fair and reasonable practices and accountability for the use of St. Mary's funds.

2. Scope

- 2.1 This policy applies to expenses incurred by faculty, staff, Board members and volunteers during the course of St. Mary's business.
- 2.2 This policy applies to all expenses for travel, meals, hospitality and incidental expenses regardless of how the expense has been paid or is being reimbursed.

3. Principles

- 3.1 Travel, meal and hospitality expense arrangements should result in the most economical use of funds, having due regard for health and safety.
- 3.2 All expenses incurred must support University business and strategic objectives.
- 3.3 Only legitimate authorized expenses incurred during the course of University business are reimbursed.
- 3.4 Where appropriate, approval is obtained prior to incurring expenses.
- 3.5 Expenses must be attributable; that is, receipts for expenses incurred on behalf of other individuals must clearly itemize the cost incurred for each individual.

Approval Authority	Responsible Office	Effective Date	Date Last Revisited	Review Frequency
Board of Governors	Finance	Apr 24, 2013		Every 5 years

3.6 Accommodation and Meals

- 3.6.1 Reasonable and appropriate meal expenses may be reimbursed for travel on University business.
- 3.6.2 Reasonable and appropriate meal expenses may also be incurred as part of a working session (e.g., a business meeting within the office area that must occur over breakfast, lunch or dinner).
- 3.6.3 Reimbursement of travel and meal expenses may be requested for actual expenses incurred or by means of the approved per-diem allowance rates.
- 3.6.4 Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.
- 3.6.5 Tips are a reimbursable expense and should be appropriate to the location, service level and local protocol.
- 3.6.6 Hotel arrangements should be reasonable and economical. Travelers may stay in the designated hotel when attending a conference. Travelers are encouraged to take advantage of discounts such as those available on the www.caubo.ca website (Canadian Association of University Business Officers).

3.7 Airfare and Ground Transportation

- 3.7.1 Employees shall make their own travel arrangements ensuring the most economical means of travel, having due regard to health and safety.
- 3.7.2 When making travelling arrangements, employees should consider all available methods of transportation for the nature and distance of their trip (airfare, rental car, taxi, or use of personal vehicle). Generally speaking, reimbursement will be limited to the most economical means of transportation.
- 3.7.3 Employees may add and pay for a personal leg of travel to a business itinerary, while clearly distinguishing between personal and business expenses. If the addition of a personal leg of travel results in additional travel charges for airfare, accommodations, and any other travel-related costs, the employee is responsible to pay for all additional costs.
- 3.7.4 Airfare
 - 3.7.4.1 Economy class is the booking class for all domestic flights. Personal upgrades can be made provided the employee personally pays for the upgrade from economy class.
 - 3.7.4.2 In very limited circumstances (medical conditions and/or overseas flights), business class may be booked with prior approval.
- 3.7.5 Ground Transportation
 - 3.7.5.1 Taxis are the preferred method of ground transportation for short distances.
 - 3.7.5.2 Employees are expected to use the most economical means of ground transportation (typically use of rental cars or personal vehicles) having due regard to health and safety.
 - 3.7.5.3 Where the use of a rental car is more economical and the employee chooses to use their own vehicle for personal reasons, reimbursement for personal mileage may be limited to the equivalent cost of using a rental vehicle.

3.8 Hospitality

- 3.8.1 Functions involving food, beverages, accommodations, transportation and other amenities and that are only for individuals who work for St. Mary's are not considered hospitality functions. These functions are considered working sessions and reasonable expenses may be reimbursable where a business meeting must occur over breakfast, lunch or dinner (see Travel and Meals section above).
- 3.8.2 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.
- 3.8.3 With Leadership approval and within approved budgets, hospitality is appropriate when:
 - 3.8.3.1 University celebration events such as convocation and fundraising dinners
 - 3.8.3.2 Engaging in discussion of official public matters with representatives from government or industry
 - 3.8.3.3 Providing people from external groups with an understanding or appreciation of the University
 - 3.8.3.4 Honouring distinguished persons or groups for exceptional service to the University
 - 3.8.3.5 Conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector
 - 3.8.3.6 Other University functions as approved by Leadership.
- 3.9 Alcohol may be served and reimbursed where prior approval is in place. Where alcohol is served, it must be served in a responsible manner (food must always be served) and in full compliance with the St. Mary's policy for serving of alcohol.
- 3.10 Expenses that do not fit the definition of hospitality as per this policy will not be reimbursed.

3.11 Miscellaneous Reimbursable Items

- 3.11.1 Course or conference/seminar registration fees.
- 3.11.2 Parking including hotel, airport, and public parking expenses while on University business.
- 3.11.3 Internet connectivity in hotel, airplanes and other public places.
- 3.11.4 Direct costs of arranging travel to foreign countries such as a business VISA or travel immunizations.
- 3.11.5 Professional memberships where appropriate and required for the employee's position.

4. Procedure

- 4.1 Expense Claim Procedure
 - 4.1.1 Expense claim reimbursements shall be made using the Expense Reimbursement Form listing the date, purpose, location and other relevant details.
 - 4.1.2 Claims must be approved by the Claimant's 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.
 - 4.1.3 Claims should be submitted promptly and no later than three months after expenses are incurred.

- 4.1.4 For claims of actual expenses incurred, the claim form must be accompanied by the original supporting documentation. Expense claims received without the required documentation will be returned to the Claimant.
- 4.1.5 For expenses incurred on corporate VISA cards, cardholders must comply with the St. Mary's University Corporate Credit Card Policy.
- 4.1.6 For support and assistance in claiming travel, meals and hospitality expenses, Claimants should contact the Business and Finance Department.

4.2 Accommodation and Meals

- 4.2.1 Travellers may claim reimbursement for actual reasonable and appropriate expenses incurred with receipts or they may claim using standard per-diem rates.
- 4.2.2 Per-diem rates will be regularly reviewed to ensure they are fair. 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	\$10.00	\$12.00	\$22.00	\$5.00

- 4.2.3 For travel outside of Canada, the per-diem rates will be adjusted to provide fair reimbursement.
- 4.2.4 Claims for actual hotel and/or meal expenses incurred must include original itemized receipts. Debit or credit card slips alone is not sufficient.
- 4.2.5 Where an expense was incurred on behalf of more than one individual, the names of all individuals must be clearly listed on the receipt.
- 4.2.6 Alcohol cannot be claimed and will not be reimbursed.

4.3 Airfare and Ground Transportation

4.3.1 Airfare

- 4.3.1.1 Expense claims for airfare must include the flight itinerary and proof of payment.
- 4.3.1.2 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.
- 4.3.1.3 Charges for additional baggage will be reimbursed provided they are a reasonable direct cost of the business trip.
- 4.3.1.4 Travellers may upgrade at any time to business class at their personal expense.
- 4.3.1.5 Travellers may add personal travel to a business itinerary, provided they pay all additional costs. Any increases to airfare or other travel expense as a result of the additional time or travel is entirely the cost of the traveller.

4.3.2 Ground Transportation

4.3.2.1 Rental Vehicle

- 4.3.2.1.1 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. More information on Rental Vehicles can be found in the Expense Reimbursement Handbook.

4.3.2.2 Private Vehicle

- 4.3.2.2.1 When a private vehicle is used for travel on University business, the traveler may submit a claim for reimbursement at the current approved mileage reimbursement rate in the Mileage Rate Policy.
- 4.3.2.2.2 The mileage reimbursement rate shall be regularly reviewed to ensure fairness in reference to comparable institutions.
- 4.3.2.2.3 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.
- 4.3.2.2.4 Private vehicle expenses will only be reimbursed for travel required for University business.
 - 4.3.2.2.4.1 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.
 - 4.3.2.2.4.2 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.
- 4.3.2.2.5 Your car = your insurance. Although travellers may use their personal vehicles while on University business, the University's insurance policies do not provide coverage. The vehicle owner is responsible for vehicle maintenance, registration and insurance including additional insurance or endorsements required for travel in a private vehicle.

4.3.2.3 Public Transportation

- 4.3.2.3.1 Reasonable expenses for taxis and public transportation, including gratuities, are reimbursable expenses and claims for these expenses must be accompanied by original receipts.

4.4 Other

4.4.1 Other Expenses

- 4.4.1.1 Reasonable and appropriate other Travel, Meal and Hospitality expenses may be claimed within this policy and must be supported by original itemized receipts.

4.4.2 Non-allowable expenses

4.4.2.1 Alcoholic beverages unless hosting a meeting under the terms of the Hospitality section.

4.4.2.2 Expenses related to vacation or personal days while on business travel.

4.4.2.3 Expenses for failing to cancel transportation or accommodation bookings.

4.4.2.4 In-flight charges for telephone calls and/or movies.

4.4.2.5 Passport expenses.

4.4.2.6 Hotel charges for mini-bar expenses, movies, or other items of a personal nature.

4.4.2.7 Traffic and parking fines.

4.4.2.8 Loss or damage to personal items while traveling.

4.5 Cash advances

4.5.1.1 Cash advances are not allowed except in the most exceptional circumstances.

4.5.1.2 To avoid the need for advance cash outlays, travelers are encouraged to submit expense claims promptly after incurring expenses. Where possible, flights and hotel accommodations may be charged to a St. Mary's corporate VISA card to avoid the need for cash outlays by the traveler.

4.5.1.3 Cash advances on St. Mary's corporate VISA cards are strictly prohibited.