

POLICY & PROCEDURES
FOR
REIMBURSEMENT
OF EXPENSES

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POLICY

A. Regulations

These regulations govern the reimbursement of expenses from all funds administered by the University, subject to the availability of such funds, to academic and administrative staff members for reasonable expenses incurred while on approved University business including expenses of a business nature incurred with respect to guests.

"University business" shall include teaching, research, administration and ancillary operations.

Certain granting agencies have established guidelines concerning expenses eligible for reimbursement. In the event of inconsistencies between such guidelines and these regulations, the granting agency guidelines will apply.

Claims for reimbursement of expenses should be submitted within sixty days following the date on which such expenditure was incurred or fifteen days after end of trip. Staff members who will be away from the local area for extended periods of time should make some arrangement on campus for this processing during their absence.

B. The University Corporate Travel Card

The Scotiabank Travel Visa Card is available to all full-time appointed academic and administrative staff members who travel sufficiently to warrant its use. If you would like to obtain information regarding the Scotiabank Travel Visa Card, please contact Huguette Robidas at ext. 3046 or email "hrobidas@laurentian.ca".

C. Accountable Advances

The Scotiabank Travel Visa Card is available because cash advances have been discontinued for University business travel (other than in exceptional circumstances and when specially arranged with the Accounting Services Office. For example, when travel is to a remote area or when team travel is involved).

D. Responsibilities

- (i) The claimant is responsible for ensuring that claims for reimbursement are in conformity with these regulations.
- (ii) The authorized approving officer is responsible for ensuring that only claims for legitimate University expenses are paid.
- (iii) The Financial Services Office is responsible for the review of expense claims, but does not approve such claims.

E. Eligibility of Expenses

- (i) Expenditures for which reimbursement is claimed must be supported by original vouchers. Credit card vouchers are not acceptable for this purpose, except in support of meal costs and gasoline.
- (ii) Staff members using their Scotia Bank Visa Card or other credit card to purchase airline tickets in advance may submit the credit card charge form issued by the travel agency to support their claim for reimbursement of expenses. The "airline ticket stubs must be submitted " to the Treasury Office within fifteen days of the end of any trip.
- (iii) Reimbursement of expenditures will only be made directly to claimants. The University accepts no responsibility for amounts billed directly to the University.

F. Incidentals

The specific nature of expenditures must be identified. Amounts designated "Sundry or Miscellaneous" on an expense claim will not be reimbursed.

PROCEDURES

FOR TRAVEL EXPENSES

A. Forms Required

- (i) For the actual expense accounting use the “**Travel & Business Expense Reimbursement Report**” form.
- (ii) To request a travel advance use the “**Request for Accountable Advance**” form.
- (iii) To report the expenses for a travel advance use the “**Accountable Advance Settlement Report**” form found at the bottom of the “Request for Accountable Advance” along with the "Travel & Business Expense Reimbursement Report" form.

B. Authorization and Approval

- (i) All travel on University business, irrespective of the source of funds, requires prior authorization.
- (ii) Claims for reimbursement of travel expenses must be approved by the next reporting level of authority before payment will be made. **Exception:** Contractual Allowance (00-2xxxxx-xxxx) to be approved by the Dean.
- (iii) Any exception to these regulations must be approved by the Director, Financial Services (e.g. specific arrangements for group travel under specified conditions).

C. Documentation

- 1) Complete the "Travel & Business Expense Reimbursement Report" form. This must be approved by the appropriate party and submitted to Accounts Payable, Treasury within fifteen days of the end of a trip.

Expenses should be itemized and recorded on a daily basis for the duration of any trip.

- 2) Only original receipts will be acceptable to support a claim. Cancelled cheques, credit card statements or charge slips, photocopies or carbon copies are not acceptable. An exception has been made in the case of meal costs and gasoline for which a credit card voucher will be accepted.
- 3) For air travel, the carbon copy of the airline ticket is required. Where an academic or administrative staff member uses the "Scotiabank Travel Visa Card" to purchase an airline ticket in advance and submits a claim for reimbursement prior to completion of travel, the credit card charge form issued by the travel agency may be used to support the claim for reimbursement of expenses. This type of transaction will be recorded as an advance pending submission of the carbon copy of the airline ticket after the trip has been completed.
- 4) A staff member who has been reimbursed by the University for airline tickets purchased in advance and who is subsequently required to cancel the trip is to submit to Accounts Payable a personal cheque payable to the University for the amount originally claimed along with the credit card refund notice issued by the travel agent. Please identify on the back of the cheque the account number to be credited.

Credit balances on Scotiabank Visa accounts arising from such cancellations will be refunded by the Scotiabank upon request of the cardholder.

- 5) A staff member may elect to use a personal credit card in the payment of expenses if this is the most convenient means of doing so. However, the annual card fee or any service charge related to the use of a personal credit card is the sole responsibility of the staff member and is not reimbursable by the University.

In the event that a personal credit card is used in payment of a reimbursable expense, an invoice or itemized receipt must be submitted with the expense claim.

D. Eligible Expenses

1) Transportation

- Travel should be by the most direct route and economical means of transportation.
- Expenses incurred due to unnecessary stopovers will be at the staff member's personal expense.

Please Note: Purchase Orders are not to be used to purchase airline tickets or for renting vehicles. These are to be charged to the staff member's Scotiabank Visa card or personal credit card and submitted on a "Travel & Business Expense Reimbursement Report" form. Any exceptions to the above must be approved by the Purchasing Department.

a) Air Travel

- The most economical fare tariff should be obtained.
- Excess baggage charges will be allowed only where, in the opinion of the approval authority, such additional charges are incurred for the specific purpose of the trip.
- The staff member is responsible for obtaining refunds for all unused portions of airline tickets.

b) Automobile (Personally Owned)

- Mileage allowance will be granted for short journeys where this constitutes the most economical or efficient means of transportation.
- Where, due to the distance involved, air fare would be more economical, the maximum allowance claimable will be equivalent to that fare.
- Mileage allowance will be granted for only one automobile where persons travelling together could reasonably be expected to travel in one automobile.
- The kilometre rate set out in Appendix A is inclusive of insurance, storage, maintenance, repair, towing, and charges in connection with traffic violations. However, specific charges for parking, bridge, ferry and highway tolls while on University business will be reimbursed.
- When flying is the least expensive mode of travel the staff member is permitted to claim mileage to and from the airport and the related parking cost.

Please note: The Purchasing Department has negotiated an automobile rental agreement for all Laurentian University employees with Tilden Rent-A-Car: a daily rate for an automobile and no kilometre charges (Appendix B). Also, if the rental contract is in accordance with the attached memo, liability insurance will be waived.

Depending on the circumstances, it may be less expensive to rent a vehicle at \$38/day and pay the gas rather than using a personal vehicle and submitting the mileage allowance of \$0.35/km. Please refer to the following example for a return trip from Sudbury to Toronto:

1) Use of own vehicle: Kilometre allowance - 800 km @ .35/km		\$280
2) Rental (assuming 2-day rental): 2 days @ \$38/day	\$76	
Gas (20 mpg or 7 km/litre)		
800 / 7 = 114 litres @ \$0.87/litre	<u>99</u>	<u>175</u>
Savings realized by renting rather than submitting allowance		<u>\$105</u>

c) Car Rental & Insurance

i) Car Rental

- Reimbursements will include the rental, gasoline and collision waiver charges required to be paid to rental agents.

ii) Insurance for Rental Vehicles (Memorandum dated January 21, 1992)

- When renting vehicles from any commercial car rental agency the Collision Damage Waiver does not have to be paid. This coverage is provided by Laurentian University's insurance program.
- The coverage provides up to \$25,000 protection for physical damage to vehicles leased to the University and driven by University employees or students. There is a \$250 deductible for both collision and comprehensive losses.
- This coverage provides insurance only when leasing vehicles for terms of 30 days or less. If a vehicle is leased for more than 30 days (or if a shorter lease is extended to a total of more than 30 days), you must notify Purchasing who will ensure the proper documents are filed with our insurer.
- It is imperative that Laurentian University's name appears on the rental contract even if the staff member will be paying for the rental with a credit card. In this situation you must list "Laurentian University c/o your name" on the lease.
- For further details regarding Laurentian's insurance policy, please contact the Manager, Purchasing and Insurance Services.

d) Taxis

- A taxi may be used by a staff member where this represents an economical means of transportation.
- The starting point and destination of the trip must be indicated.
- An airline bus or limousine should normally be used for transportation to or from an airport or other transportation terminal.

e) Railway

Railway charges shall not exceed Club Car accommodation for day travel, or standard lower berth or roomette for overnight travel.

| 2) Meals and Incidentals

- A staff member may claim the actual cost of meals up to the fixed daily allowance without submitting receipts (See Appendix A).
- A staff member cannot claim the per diem allowance on behalf of another person.
- The per diem meal allowance will not apply where meals are included as part of another reimbursable item (e.g., meal included in the transportation charge or/in conference registration fees, etc.).

3) Accommodation

- If a staff member is required to spend more than one continuous month in a single location, appropriate arrangements for suitable rental or board and lodging accommodation at weekly or monthly rates should be made prior to or as soon as

possible after the start of the travel period.

- When accompanied by a spouse the staff member is to reduce double room hotel accommodation rates accordingly.

Note: Purchase Orders are not to be used to book or pay for accommodations. These are to be charged to the staff member's Scotiabank Visa card or personal credit card and submitted on a "Travel & Business Expense Reimbursement Report" form. Any exceptions to the above must be approved by the Purchasing Department.

4) Other

Costs of obtaining passport, visa, or traveller's medical insurance are not allowable unless incurred for the sole purpose of the trip.

E. Accountable Advances

1) Request

- As noted in the University Policy on Reimbursement of Expenses, cash advances are not allowed except in exceptional circumstances and when specially arranged through the Accounting Services Office. For example, when travel is to a remote area or when team travel is involved.
- The "Request for Accountable Advance" form must be completed, authorized in the same manner as other expense reimbursements, and forwarded to Accounting Services for approval. You should ensure sufficient time is provided for the approval process in order that any payment can be processed in the requested time.

2) Reporting

- An "Accountable Advance Settlement Report" form (the bottom part of the "Request for Accountable Advance" form) must be submitted within fifteen days of the end of a trip. A "Travel & Business Expense Reimbursement Report" form duly completed must be attached; refer to Procedure for details.
- Payment of accounts due to Laurentian University must accompany this report. Reimbursements to employees will follow within 10 working days after submission of the report.

FOR REIMBURSEMENT OF EXPENSES - OTHER (ie. supplies...)

A. Forms Required

For the actual expense accounting use the "Requisition for Reimbursement" form.

B. Authorization and Approval

Claims for reimbursement of expenses must be approved by the individual responsible for the budget in question before payment will be made.

Exception: Contractual Allowance (Budget No. 00-2xxxx-xxxx) to be approved by the Dean.

C. Documentation

- 1) Complete the "Requisition for Reimbursement" form. This must be approved by the appropriate party and submitted to Accounting Services.
- 2) Only original receipts will be acceptable to support a claim. Cancelled cheques, credit card statements or charge slips, photocopies or carbon copies are not acceptable.
- 3) A staff member may elect to use a personal credit card in the payment of expenses if this is the most convenient means of doing so. However, the annual card fee or any service charge related to the use of a personal credit card is the sole responsibility of the staff member and is not reimbursable by the University.

In the event that a personal credit card is used in payment of a reimbursable expense, an invoice or itemized receipt showing that payment has been made in full must be submitted with the expense claim.

APPENDICES

APPENDIX A – Rates for Allowances

KILOMETRAGE ALLOWANCE

The kilometre rate allowed for use of a personally owned automobile, while on approved University business is **\$0.35 per kilometre**.

PER DIEM ALLOWANCES

Meals - Fixed per diem meal allowances may be claimed without receipt, (in lieu of specific expense reimbursement) as follows:

Breakfast	\$10.00
Lunch	\$12.00
Dinner	<u>\$23.00</u>
TOTAL	<u>\$45.00</u>

Accommodations - For private accommodation provided by friends or relatives **\$30.00 per night**.

APPENDIX B – Vehicle Rental Rates (rates in effect until June 30, 2006)

Mid-Size passenger car	\$37.95 per day Unlimited mileage within Ontario and Western Quebec
Full-Size passenger car	\$39.95 per day Unlimited mileage within Ontario and Western Quebec
Mini-Vans and Pick-up Trucks	Please contact the Purchasing Department for rates as some restrictions apply

Although Laurentian University receives unlimited kilometres on car rentals, it is imperative to note that this is for University approved business only. The agreement is for unlimited mileage within the province of Ontario and western Quebec. For all other destinations, and prior to your departure, please consult with the rental companies regarding kilometre caps. The intention of unlimited kilometres is to provide the University with an excellent rental value when travelling on University business.

APPENDIX C – What Forms to Use

FORM	USAGE
Travel & Business Expense Reimbursement Report	-When reporting on any travel related expenses. -When reporting on a advance.
Request for Accountable Advance	-When requesting an advance.
Accountable Advance Settlement Report	-When reporting on an advance.
Requisition for Reimbursement	-When requesting reimbursement for expenses other than travel related.

All forms can be ordered from the Press OR the "Travel & Business Expense Reimbursement Form" and the "Requisition for Reimbursement" can be obtained from the Huguette Robidas, Financial Services Office, extension 3046, or email "hrobidas@laurentian.ca".

THINGS TO REMEMBER to insure prompt payment:

- Y All requests for payments payable to:
 - a **company** should be forwarded to the **Purchasing Department**
 - an **individual** should be forwarded to **Treasury (Accounts Payable)**

- Y The invoice/request must be signed by the appropriate budget approval.

- Y Provide us with the appropriate photocopy if you want any attachment to be mailed with the payment.

- Y **OTHER REQUEST** such as: Subscription payments, Conference Registration Fees, Utility payments (any expenses for which a purchase order cannot be completed) can be submitted directly to the Treasury Office. Please ensure the budget number and the approval signature appears on the original. Forward the original and a photocopy to Treasury. A Requisition for Reimbursement is NOT required for these types of expenditures.