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General

1.0 Purpose

- 1.1 This policy governs the reimbursement and eligibility of expenses incurred while on travel status from all sources of funds provided or administered by the University. Reimbursement will be made on the basis of a [Travel Expense Claim](#) form prepared in accordance with this policy.
- 1.2 Reimbursement for expenses incurred while not on travel status, is governed by the [Personal Reimbursement Policy](#), in conjunction with the Expenditure Guidelines Policy(pending) and the Hospitality Policy(pending). Reimbursement will be made on the basis of a [Personal Reimbursement Claim](#) form prepared in accordance with that policy.

2.0 Applicability

- 2.1 This policy applies to all employees and students of the University, and all individuals whose University related travel expenses are authorized to be reimbursed by the University.
- 2.2 This policy governs the expenditure of funds for travel from all sources of funds provided or administered by the University with the following exception:

In the case of travel related expenses to be reimbursed through research accounts, the terms and conditions of the funding agency may also apply. Please refer to Section 19 of this policy.
- 2.3 Exceptions to this policy must have prior approval by the Vice President (Finance & Corporate Services), the Comptroller or the Director of Financial Services & Assistant Comptroller.

3.0 Definitions

- 3.1 “Employee” means an individual who is engaged to work for the University under a contract of service, that is, there is an employer-employee relationship between the individual and the University. For clarity, this term includes support staff, management and professional staff, senior management, researchers, and faculty members, including anyone employed through a personal services contract.
- 3.2 “Traveller or “claimant” is defined as an employee, student or other individual, authorized to be travelling and incurring expenses to be paid by UNB, as outlined in one of the four travel status categories defined below.

- 3.3 “Regular travel” is defined as traveling in an area greater than 16 kilometres away from an employee’s place of work and for a period of one month or less at the same travel destination.
- 3.4 “Extended travel” is defined as traveling in an area greater than 16 kilometres away from an employee’s place of work and for a continuous period of greater than one month at the same travel destination. There must be a minimum of 7 days or more between travel dates to consider it a new extended travel trip.
- 3.5 “Field travel” is defined as traveling in a remote area for a period of greater than two weeks.
- 3.6 “Local area travel” is defined as the area within 16 kilometres of an employee’s place of work.
- 3.7 “Personal expense” is defined as any expense not strictly necessary for job performance, as recommended by the Dean or Director of the unit and approved by Financial Services.

4.0 Claimant Responsibilities

- 4.1 The claimant is responsible for making travel arrangements that produce the most economical use of the University’s resources. Factors such as cost, time spent traveling and convenience should be considered.
- 4.2 The claimant is responsible for retaining all original receipts and other required documentation while traveling for a university activity.
- 4.3 The claimant is responsible for ensuring that claimed expenses are in accordance with all University policies and that [Travel Expense Claim](#) forms are properly prepared and submitted according to University policy and procedure.
- 4.4 The claimant is responsible for ensuring that a prior written approval has been granted and attached to the [Travel Expense Claim](#) form if the claimant will be submitting expenses incurred on behalf of his or her spouse/partner, dependents, friends or relatives. Please refer to the Hospitality Policy(pending) for more details.
- 4.5 The claimant must sign the completed [Travel Expense Claim](#) form, which signifies that amounts claimed are in accordance with this policy.

5.0 Approval and Signing Authority

5.1 Operating & Non-Research Restricted Accounts

- 5.1.1 [Travel Expense Claim](#) forms must be approved by the person with signing authority over the account to which the claimed expenses are being charged, normally the head of the Faculty or Department. In the case where the claimant has signing authority over the account, the claim requires approval of the person to whom the claimant administratively reports.
- 5.1.2 Approval of the Vice Presidents' claims and the President's claims will be approved in accordance with the table set out in Appendix C.
- 5.1.3 The person who approves the [Travel Expense Claim](#) form is responsible for ensuring that expenditures are considered appropriate, reasonable and in accordance with University policy and guidelines.

5.2 Research Accounts

- 5.2.1 As outlined in the Supporting Evidence section of the Tri-Agency Financial Administration Guide, "the grantee is responsible for authorizing expenditures from his/her grant account in accordance with the agency's requirements and conditions of grants and with the institution's policies. No other party may initiate or authorize expenditures from an agency's grant account without the grantee's written delegated authority."
- 5.2.2 For externally funded research accounts Travel Expense Claims must be approved only by the individual who has been awarded the funds unless they delegate their authority to another in writing.
- 5.2.3 In the case where the claimant is the grantee, or is a person to whom the grantee has previously delegated signing authority in writing, the claim also requires approval of the person to whom the claimant administratively reports.

5.3 Audit of Travel Expense Claims

- 5.3.1 All [Travel Expense Claim](#) forms are subject to audit by Financial Services staff (and Office of Research Services staff for Research related claims). Claims may be adjusted either prior to payment or after reimbursement has been made if policy violations are found. The claimant will be required to repay amounts paid in violation of the policy.

6.0 Payment of Travel Expenses

- 6.1 Travellers are encouraged to use the Procurement system when booking commercial transportation (air, rail etc.) whenever possible. The Procurement system may also be used to book commercial accommodations or conference registrations.
- 6.2 When the Procurement system is used, the supplier will be paid directly by the University through Accounts Payable. The claimant must indicate that the item was paid for by purchase order on their [Travel Expense Claim](#) form by writing the PO number on the claim.
- 6.3 Individuals should use the AMEX Corporate Card or a University Purchase Order to pay for automobile rentals in Canada and the United States in order to obtain the benefit of the Collision Damage Waiver (CDW) provided by the AMEX Corporate Card.
- 6.4 Travellers may use the Corporate Credit Card (AMEX) or a personal credit card to pay for travel expenses. Proof of payment will be the claimant's signed authorization next to the credit card number on receipt or e-ticket passenger itinerary, stating: "I certify that this was paid for with my personal credit card."

7.0 Corporate Credit Cards

- 7.1 Applications for and information about the AMEX Corporate Card can be obtained from the Comptroller's Administrative Secretary (UNBF) or from the Assistant VP Financial and Administrative Services (UNBSJ). To be eligible, you must be a continuing full time employee of the University. Please refer to the [American Express Corporate Card Program Manual](#) for all details regarding the AMEX Corporate Card.
- 7.2 Individual cardholders are responsible for the timely payment of the account balance of the AMEX Corporate Card. Late payment charges are not reimbursable.
- 7.3 Charges relating to late/neglected payments or lost/stolen personal credit cards are not reimbursable and are at the cardholder's personal expense.
- 7.4 Reimbursement for annual fees relating to other University credit cards will be limited and must have written approval from the President each year upon renewal.

8.0 Travel Advances

- 8.1 The traveller may request an advance to cover expenses such as commercial transportation costs or conference registration expenses if such expenses must be paid prior to the completion of the trip.
- 8.2 The traveller must submit a [Personal Accountable Advance Request](#) form with a copy of the original invoice or e-ticket passenger itinerary and appropriate proof of payment in

- order to receive a Travel Advance. Proof of payment will be the claimant's signed authorization on the receipt: "I certify that this was purchased with my personal credit card/personal cheque." These forms must be approved in the same manner as a [Travel Expense Claim](#) (see Section 5).
- 8.3 Financial Services requires a minimum of ten (10) working days to allow for processing and direct deposit.
 - 8.4 Travel advances must be reported as a deduction on the [Travel Expense Claim](#) form submitted within twenty (20) working days following completion of the trip. Where a claim is not received within twenty (20) working days, interest will accrue on the outstanding travel advance balance at the rate indicated in Appendix A.
 - 8.5 If the amount of the advance exceeds the total expenses for the trip, a personal cheque, payable to UNB, should be attached to the [Travel Expense Claim](#) form to refund the difference to UNB. If repayment is by cash, the claimant must deposit the funds in person with a cashier at Financial Services, UNBF, or Financial and Administrative Services, UNBSJ, and obtain an official receipt which will be attached to the [Travel Expense Claim](#) form.
 - 8.6 If an advance remains outstanding after a period of thirty (30) working days, the University may recover the travel advance through payroll deduction.
 - 8.7 Travel advances for other items will not be issued to employees who are frequent travellers and have chosen not to participate in the Corporate Card Program.
 - 8.8 If required, cash advances should be obtained using the AMEX Corporate Card. Transaction fees charged for obtaining a cash advance are eligible for reimbursement, provided the AMEX credit card statement is attached.
 - 8.9 If extensive travel is anticipated (more than three months) the traveller shall contact Financial Services (UNBF) or Financial and Administrative Services (UNBSJ) before departure to avoid delays in obtaining a travel advance and to establish the appropriate method of reporting expenses.
 - 8.10 Employees will normally receive advances in Canadian dollars only. However, if required, foreign drafts can be provided.
 - 8.11 No additional advances or reimbursements of any kind will be made if settlement of a prior advance is overdue.
 - 8.12 Students who receive advances are issued those advances at the direction and accountability of their supervisor who has authorized the advance.
 - 8.13 Supervisors of students are responsible to ensure that a [Travel Expense Claim](#) form is completed in the appropriate time and that the advance is cleared.

Eligible Expenses

9.0 Transportation

9.1 All Travel

9.1.1 All travel must be arranged using the most economical means considering all costs, including accommodation and meals en route. When a more expensive means of travel is chosen, a quote of the most economical means of transportation should be included with the [Travel Expense Claim](#) form, indicating why the actual mode of transportation was used. The appropriate airfare comparison will be based on the cost of a 14-day advanced booking as confirmed by a written quotation from a recognized travel agency or a quote from the airline website.

9.1.2 Expenses connected with stopovers that are unnecessary for University activities and that are avoidable will be at the traveler's personal expense.

9.2 Air Travel

9.2.1 Air travel must be arranged by the traveler at the lowest obtainable cost, and should not exceed the cost of economy class fares. A written quotation from a recognized travel agency or a quote from the airline website with the most economical choice selected should be included with your travel claim.

9.2.2 The Canadian Transport Agency (CTA) has ordered Air Canada, Air Canada Jazz and WestJet to adopt a one-person-one-fare policy for persons with severe disabilities who travel within Canada by air. The airlines may not charge more than one fare for persons with disabilities who:

- are accompanied by an attendant for their personal care or safety in flight, as required by the carriers' domestic tariffs, or
- require additional seating for themselves, including those determined to be functionally disabled by obesity for purposes of air travel.

Air Canada has a well-documented process that outlines the medical form to be completed by the physician and they require at least 48 hours for approval.

9.2.3 The University has determined that the airlines must follow specific rules as to the eligibility based on the CTA decision, so therefore any employee who requests special permission to travel in Business class, First class, or requires two seats, due to medical reasons, must get the medical form completed and apply to the airline.

- 9.2.4 When an employee chooses to depart earlier than required for a trip and the combination of the air travel plus the additional accommodations and expenses are less than the cost of departing later, the University will reimburse the employee for the accommodations and expenses for departing early.
- 9.2.5 Travelers will not be reimbursed for upgrades to business or first class fares unless prior approval has been obtained from the President, or the appropriate Vice President and documentation of the approval is attached to the [Travel Expense Claim](#) form. The cost must be justified by one of the following reasons:
- that less expensive travel is not immediately available and a delay is not acceptable;
 - the traveler is officially accompanying another person who is traveling business or first class; or
 - some other exceptional circumstances dictate the necessity for departure from basic policy.
- 9.2.6 As proof of travel, the original ticket or e-ticket passenger itinerary and boarding passes must be attached to the claim. If an electronic boarding pass is used, a copy of the e-mail confirming check-in and notifying that the boarding pass is available can be used in lieu of a boarding pass.
- 9.2.7 Trip cancellation insurance is an allowable expense when a receipt is provided. No other form of travel insurance will be reimbursed.
- 9.2.8 When flight arrangements are changed and a flight change fee is claimed, documentation explaining why the flight change was a necessary expense in relation to a university activity shall be provided with the claim, otherwise the flight change claim will not be reimbursed.
- 9.2.9 Memberships to programs that include access to airline lounges, priority check-in lines, or similar benefits will be limited and must have written approval from the President each year upon renewal.

9.3 Rail Travel

- 9.3.1 Rail travel expenses are not to exceed the cost of economy class airfare.
- 9.3.2 Club car accommodations are to be used when traveling for day trips. When overnight travel is necessary, roomette class accommodations are acceptable.

9.3.3 As proof of travel, passenger tickets are to be submitted with the [Travel Expense Claim](#) form when claiming expenses for rail travel. The traveler is responsible to reimburse the University for any cancelled trips for which they receive a rail travel credit after cancellation.

9.3.4 Trip cancellation insurance is an allowable expense. A receipt is required. No other form of travel insurance will be reimbursed.

9.4 Automobile Rentals

9.4.1 When the AMEX Corporate Credit Card or PO System is used, the Collision Damage Waiver (CDW) is to be declined by the traveler as the insurance coverage is provided by the AMEX Corporate Card or the University's Non-owned automobile insurance policy. (See Section 9.0 of the [American Express Corporate Card Program Manual](#)). If another credit card is used for the rental, the CDW coverage should be purchased from the rental agency.

9.4.2 For automobile rentals outside Canada and the United States, liability coverage is to be purchased from the rental agency.

9.4.3 AMEX Corporate Cards provide Collision Damage Waiver coverage in most countries, outside Canada and the United States. It is the responsibility of the renter to check on coverage prior to the trip by calling AMEX at 1-800-243-0198. If AMEX CDW coverage does not apply or if another credit card is used for the rental, the CDW coverage is to be purchased from the rental agency.

9.4.4 Coverage under Section 9.4.1 applies to UNB officers, employees, students and post doctoral fellows. All other claimants, including volunteers, are not covered.

9.4.5 If renting a vehicle for a period exceeding thirty (30) days, contact the Director, Risk Management to have the vehicle added to the University's automobile policy.

9.4.6 To obtain information on automobile rental rates, please refer to the [Financial Services web site](#) or inquiries can be directed to the Assistant Procurement Manager (UNBF) or [the Financial & Administration Services Office](#) (UNBSJ).

9.4.7 Original rental agreements showing proof of payment must be included with the [Travel Expense Claim](#) form.

9.5 Privately Owned Automobiles

- 9.5.1 The use of a privately owned automobile is to be limited to trips where a privately owned automobile is more economical considering all costs, including accommodation and meals en route.
- 9.5.2 When claiming reimbursement for use of a privately owned automobile, the traveler must provide details of destination(s) and the number of kilometres for each day of travel.
- 9.5.3 When a privately owned automobile is used strictly for personal convenience and such expenses exceed the estimated cost of public or commercial transportation, only the estimated cost of public or commercial transportation is eligible to be reimbursed as determined by Financial Services.
- 9.5.4 When a privately owned automobile is used strictly for personal convenience and for travel outside of New Brunswick, or for employees or students who reside outside of New Brunswick, for travel outside their province of residence, the claimant must complete the [Vehicle Rentals Calculator](#) form and print it for submission with the [Travel Expense Claim](#) form.
- All other individuals whose University related travel expenses are authorized to be reimbursed, are exempted from using the [Vehicle Rentals Calculator](#) form.
- 9.5.5 Financial Services reserves the right to reimburse the lower value of the calculated amount from the [Vehicle Rentals Calculator](#) form or the per km rate claimed.
- 9.5.6 Privately owned automobiles used on approved University travel are to be properly insured, registered, and inspected. The University's insurance policies do not provide coverage for the use of privately owned automobiles. Owners of privately owned automobiles are required to ensure that their insurance coverage includes "business use". For such endorsements, the additional cost for the coverage is at the owner's personal expense. The University is not responsible for reimbursing deductible amounts related to insurance coverage.
- 9.5.7 Travelers using privately owned automobiles will be reimbursed at the rate indicated in Appendix A.
- 9.5.8 The rate per kilometre paid for employee's use of a privately owned automobile is intended to cover all operating and other costs associated with the use of the automobile for University travel. For greater certainty, the cost of emergency or other maintenance and repairs in preparation for or during the travel will not be reimbursed.

- 9.5.9 Inter-campus travel between Fredericton and Saint John, using a privately owned automobile will be reimbursed at 230 km per trip, at rates indicated in Appendix A.

9.6 Other Related Transportation Expenses

- 9.6.1 Reasonable expenses for taxis and other methods of public transportation to and from airports, railways, hotels, and meeting places are a reimbursable expense. Receipts are required for fees which are equal to or exceed \$5.00.
- 9.6.2 Bridge, tunnel, and road tolls are a reimbursable expense. Receipts are required for fees which are equal to or exceed \$5.00.
- 9.6.3 Parking costs related to off-campus University activities are a reimbursable expense. Receipts are required for lot parking but not for a parking meter.
- 9.6.4 Fines for parking or speeding violations are not reimbursable and are at the traveler's personal expense.

10.0 Local Area Travel

- 10.1 Employees traveling within their local area for an approved university purpose (training, meeting, conference, delivery, etc.) are eligible, to claim travel expenses in accordance with Appendix A.

11.0 Accommodations

11.1 Commercial Accommodations

- 11.1.1 Reimbursement for hotel, motel, or other lodging will be limited to reasonable amounts in the particular circumstances, and will normally not exceed the single occupancy standard room rate.
- 11.1.2 Normally accommodation rates provided at a conference hotel are the best available rates. If travellers choose accommodations that are at a higher cost than the conference accommodations, they must provide documentation as to why they did not acquire the lower rate accommodations. The University reserves the right to only reimburse at the conference accommodation rate.

11.1.3 Travelers should inquire at travel agencies and registration desks in order to obtain the most favourable corporate, university or government room rate for commercial lodging. The Canadian Association of University Business Officers (CAUBO) has negotiated special rates for accommodations within Canada. Travelers should consult the [CAUBO website](#) to obtain a list of participating hotel/motel chains.

11.1.4 The original, detailed statement of charges, with proof of payment indicated, is to be attached to a [Travel Expense Claim](#) form when claiming accommodation expenses.

11.1.5 In cases where an employee is on extended travel status at one location, accommodations and/or board should be sought on a weekly or monthly basis. Where possible, this should be arranged prior to the start of the travel and be pre-approved by the supervisor for reasonableness.

11.2 Other Accommodations

11.2.1 When a traveler has made private arrangements for accommodations (i.e. with relatives or friends), a maximum daily allowance indicated in Appendix A may be claimed. No other receipts will be reimbursed.

11.2.2 Camping fees related to University travel are a reimbursable expense when supported by original receipts.

12.0 Meals

12.1 Expenses for meals while traveling on University activities will be reimbursed by a per-meal allowance maximum as per Appendix A. Higher amounts will not be reimbursed.

12.2 No receipts will be required to support the per-meal allowance.

12.3 In the event of partial day travel, the per-meal allowance should be applied accordingly.

12.4 Where a meal is included in transportation, accommodation or conference registration charges, the traveler may not claim the per-meal allowance.

12.5 For travel to the United States, the appropriate allowance as indicated in Appendix A can be claimed in US dollars.

12.6 In countries other than Canada and the United States, the [Treasury Board of Canada](#) rates (excluding incidentals) shall apply.

- 12.7 The maximum per-meal allowance indicated in Appendix A applies unless the travel is funded by an external agency and the external agency has provided the University prior approval to pay different amounts. This approval must be attached to the [Travel Expense Claim](#) form.
- 12.8 Reimbursement for meals on Extended Travel status will be at 50% of the per-meal allowance outlined in Appendix A for Regular Travel status.
- 12.9 Reimbursement for meals on Field Travel status will be based on reasonable grocery receipts provided as proof of purchase.

13.0 Reception and Hospitality Expenses

- 13.1 Reception and hospitality expenses are only reimbursable from a University account when the purpose of the expense is related to the mission of the University.
- 13.2 A detailed statement of charges and an original receipt must support a claim for reimbursement of reception and hospitality expenses.
- 13.3 Reception and hospitality expenses must be charged to an object code that is designated for such expenses. There are object codes specifically set up for this: Hospitality (61130) will be used when guests of the University are present. Employee hospitality (61131) will be used in all other cases. Alcohol (61132) will be used to record all expenses related to alcohol.
- 13.4 The [Hospitality Details Form](#) must be attached to the [Travel Expense Claim](#) form and indicate the dates, purpose of the event, and provide a list of attendees.
- 13.5 Please refer to the Hospitality Policy(pending) before including a [Hospitality Details Form](#) with your [Travel Expense Claim](#) form.

14.0 Incidentals

- 14.1 Travelers on Regular Travel status only may claim for incidentals for the amount indicated in Appendix A for each three days of consecutive overnight travel away from home, without receipts, to help offset the cost of such expenses as personal phone calls, bottled water and other items not normally covered.
- 14.2 For travel to the United States, the appropriate allowance as indicated in Appendix A can be claimed in US dollars.
- 14.3 In countries other than Canada and the United States, the appropriate allowance as indicated in Appendix A can be claimed after being converted to the same foreign currency rate as paid out on the accommodations on the claim.

- 14.4 Employees whose schedules for returning home from a scheduled day trip have been changed for reasons outside their control shall be reimbursed the cost of a three-minute station-to-station call home. A receipt is not required. The change in schedule shall be noted on the [Travel Expense Claim](#) form.
- 14.5 Laundry services, with receipts, will only be reimbursed when the traveler is away for more than one week and the expense is reasonable. Laundry services are not intended to be used on a daily basis. For travel less than one week, if unusual circumstances warrant the need for laundry services an explanation must be provided on the [Travel Expense Claim](#) form.

15.0 Conference Registration

- 15.1 A copy of the registration form and an original receipt clearly indicating method of payment must support claims for reimbursement of conference registration fees. If the method of payment is not clearly indicated by the conference organizers as “personal cheque” or “credit card”, then additional proof of payment will be required. Proof of payment will be the claimant’s signed authorization on the receipt: “I certify that this registration was purchased with my personal credit card/personal cheque.”
- 15.2 Subject to Section 4.4 of this travel policy, “partner fees” for attendance by a spouse or other companion will not be reimbursed.
- 15.3 Banquet fees and other “social program” fees are reimbursable if they are part of the conference program and would normally be included on the conference registration form.
- 15.4 Where the claimant is a guest speaker or panellist at a banquet or other function, he/she may claim both the banquet fee, if applicable, and the corresponding per-meal allowance. Other claimants may claim either the banquet fee or the corresponding per-meal allowance, whichever is higher.

16.0 Supplies & Miscellaneous

- 16.1 Supplies and miscellaneous items are normally to be purchased through the University’s central purchase order system however, exceptions will be permitted for essential purchases made while on regular travel, extended travel or field travel, although it is expected that such occasions will be rare.
- 16.2 Purchases of any IT related expenses should be avoided while on travel status due to the Procurement policies surrounding IT related expenses. Travellers should be making arrangements with ITS before any emergency purchases.

- 16.3 If the claimant has not been on regular, extended, or field travel status, please refer to the University's [Procurement Policy](#), Expenditure Guidelines Policy(pending), [Personal Reimbursement Policy](#), and/or Hospitality Policy(pending) as applicable.
- 16.4 Purchases made in accordance with Section 16.1 are reimbursable expenses if they are related to purposes permitted by the account to which they are being charged.
- 16.5 Original receipts that clearly identify the items purchased must be attached when submitting a [Travel Expense Claim](#) form. Claims designated as “sundry” or “miscellaneous” will not be reimbursed.
- 16.6 Charges for telephone, telegram, internet service, and postage related to University activities while on travel status are allowable expenses. Original receipts must support the claim for reimbursement.
- 16.7 Roaming charges for mobile phone usage, especially if travelling internationally, will only be reimbursed if they are reasonable. Travellers should be making prior arrangements with ITS before travelling internationally if they are going to be incurring roaming charges. Original receipts must support the claim for reimbursement.
- 16.8 The University reserves the right to reject unreasonable expenses or to obtain more detailed accountability for expenses claimed under this section.

17.0 Payments Made to Third Party Individuals

- 17.1 Payments to individuals for services should be made directly to the individual by the University in order to meet Canada Revenue Agency (CRA) reporting regulations.
- 17.2 In very rare circumstances, especially travel in foreign countries, payments made directly by the employee to an individual may be necessary. Supporting documentation for such payments should include a signed original receipt with an adequate description of the service provided from the individual indicating that the individual received payment and that it was in the course of a University activity.

18.0 Third Party Reimbursements

- 18.1 Expenses to be reimbursed by a third party are not to be submitted for reimbursement by the traveller to the University. Such expenses should be submitted directly to the third party making reimbursement.
- 18.2 If a third party later reimburses expenses paid by the University, the claimant must refund the amount of the reimbursement to the University.



- 18.3 If the claimant is being reimbursed for only a portion of the total cost of a trip and requires the original receipts to submit as reimbursement to a third party, Financial Services (UNBF) will record the amount reimbursed by the University on each original receipt and affix a “UNB PAID” stamp.
- 18.4 If the claimant was reimbursed for a portion of the total cost of a trip from a third party and requires reimbursement for the remainder from the University, the original receipts must be acquired from the third party, with the amount reimbursed by the third party clearly indicated on the original receipts by a “*third party PAID*” stamp with an original signature from the third party and any additional documentation indicating what amount has already been reimbursed by the third party.

19.0 Research Funded Travel

- 19.1 Expenses related to travel funded by research accounts will normally be reimbursed at University rates, however in some circumstances expenses will be required to use lower rates or may be eligible to use higher rates, as indicated in the funding agreement. When contemplating such travel, the agreement terms or the funding agency's policy guidelines should be reviewed to determine the rates and other regulations that must be followed. If it is unclear which travel guidelines apply, contact the [Office of Research Services](#), for clarification.
- 19.2 While rates may differ depending on the terms of the agreement, travel supported by research agreements must comply with University travel policies.
- 19.3 If alternate rates are to be used, a copy of the applicable section of the funding agreement must be attached to the [Travel Expense Claim](#) form for verification.
- 19.4 If extensive travel is anticipated (more than three months) the traveler shall contact Financial Services (UNBF) or Financial and Administrative Services (UNBSJ) before departure to avoid delays in obtaining a travel advance and to establish the appropriate method of reporting expenses.

20.0 Foreign Currency Guidelines

- 20.1 Subject to Section 20.4, all expenses must be submitted on the [Travel Expense Claim](#) form in Canadian currency. Receipts that are in any other foreign currency must have a reasonable foreign exchange applied to them to convert them to Canadian dollars. The conversion rate must be clearly documented as part of the submission.
- 20.2 The exchange rate(s) used should equal the claimant's actual cost of obtaining foreign funds. If foreign currency is purchased or sold at a financial institution, a receipt should be obtained and included with the [Travel Expense Claim](#) form. In many cases, the actual exchange rate will be obtained from the submitted credit card statement.

In any other case, Financial Services will assign a foreign exchange rate which is based on the posted rate on the [OANDA web site](#).

- 20.3 University employees will be reimbursed by direct deposit in Canadian funds in amounts equivalent to the actual expenses incurred.
- 20.4 Foreign claimants may claim expenses in currencies other than Canadian on the [Travel Expense Claim](#) form. A cheque, draft, or wire transfer, in the appropriate currency for the total amount claimed, may be requested.
- 20.5 In all cases, the University General Ledger expenditure accounts will be charged in equivalent Canadian dollars.

Ineligible Expenses

21.0 Summary of Ineligible Expenses

Expenditures deemed for personal purposes are not to be funded from University accounts.

Ineligible expense	
Applicable Section of Policy	
9.1.2	Expenses connected with stopovers that are unnecessary for University business or research purposes and that are avoidable, will be at the claimant's personal expense
9.2.1	Upgrading to first class, business travel class or luxury accommodations without a legitimate business reason will be at the claimant's personal expense
9.6.4	Parking Permits, Traffic fines, speeding fines and/or other traffic related penalties
11.1.1	Additional costs for family members beyond the single occupancy standard room rate
13.0	Alcoholic beverages, except where these are allowed for under the Hospitality Policy(pending)
7.2	Interest/service charges relating to late payment of the Coporate AMEX card are the sole responsibility of the employee
7.3	Interest/service charges relating to late payment of a claimant's personal credit card are the sole responsibility of the claimant
18.1	Third party reimbursements (expenses that will be solely reimbursed by other agencies)
19.1	Expenses deemed ineligible by a research funding agency, such as alcohol.
23.9 and 24.3	Receipts older than 2 months or for a fiscal year period that is now closed. The memo indicating when receipts are due is posted on the Financial Services web site and communicated via e-daily.

Additional ineligible personal expenses including (but not limited to):	
	Mini bar charges or in-room movies
	Personal excursions that are not part of a conference
	Additional costs to ship personal items forgotten at travel locations
	Lost or stolen items
	Passports
	Maple Leaf Lounge Membership
	Maple Leaf Lounge Access Fee or travel upgrade to gain access
	Bluetooth Portable Hands free devices

22.0 Summary of ineligible expenses not normally allowed

These expenses may be permitted with proper approval:

- Expenditures deemed for personal purposes (i.e. babysitting or pet kennelling) are not to be funded from University accounts unless specifically allowed under a funding agency or where pre approval for the exception was granted by the appropriate Vice President or the President and is attached to the [Travel Expense Claim](#) form.
- Purchases of any IT related expenses should be avoided while on travel status due to the Procurement policies surrounding IT related expenses. Claimants should be making arrangements with ITS before any emergency purchases.
- When travelling internationally, cell phone roaming charges should be kept to a minimum or be prearranged at a reduced rate by ITS.
- Vaccinations covered by Blue Cross (the portion not covered can be reimbursed with proof of the already reimbursed amount from Blue Cross.)
- Personal expenses incurred by the claimant on behalf of his or her spouse/partner, dependents, friends, or relatives. Please refer to the Hospitality Policy(pending) for the procedures.

Expense Claim Procedures

23.0 Receipts & Vouchers

- 23.1 Supporting documentation consisting of original receipts, tickets and/or invoices clearly identifying the payment method is required for all amounts claimed on a [Travel Expense Claim](#) form except for per diem amounts and other reimbursable amounts less than \$5.00.
- 23.2 All receipts charging HST must have the supplier's HST registration number included to be able to claim the HST rebate portion. Please see Appendix B for a summary of receipt requirements.
- 23.3 The claimant must indicate if any item(s) was paid for directly by purchase order on their [Travel Expense Claim](#) form by writing the PO number on the claim.

- 23.4 Original receipts are required and will be retained by Financial Services unless required under Section 18.0. Copies of receipts can be obtained from vendors for warranty purposes.
- 23.5 No partial payments will be made without the original receipts from the third party. Please refer to Section 18.0 for Third Party Reimbursements.
- 23.6 Travellers are expected to take all necessary steps to ensure that required documentation is placed in secure areas where it will not be damaged or lost.
- 23.7 If an amount is included on a claim without an appropriate receipt or required documentation, the amount will be deducted from the claim. Only under exceptional circumstances, a written justification may be attached and appropriately signed by the claimant and the approver with an explanation as to why the appropriate documentation is not attached.
- 23.8 The University reserves the right to refuse processing of written justifications for amounts where it is reasonable to expect that a receipt could have been obtained or for claimants who are more than occasional users of the written justification.
- 23.9 The University reserves the right to refuse to process receipts that are more than 2 months old due to the fact that a written justification may have been used to claim the amount previously.
- 24.0 Submission of Expense Claims**
- 24.1 Travel and other expenses incurred while on travel status will be reimbursed to the traveler in accordance with this policy as well as the Expenditure Guidelines Policy (pending), Hospitality Policy (pending), and the [Personal Reimbursement Policy](#).
- 24.2 Travellers shall claim their own expenses on a [Travel Expense Claim](#) form and not “pick up the tab” for other employees, students or claimants who should be submitting their own claims.
- 24.3 [Travel Expense Claim](#) forms are to be submitted to Financial Services (UNBF) or to Financial & Administrative Services (UNBSJ) within **twenty (20)** working days following the completion of each trip. The University reserves the right to refuse processing of late claims or payment of claims after the fiscal year end is closed.
- 24.4 The purpose of the travel is to be clearly stated on the [Travel Expense Claim](#) form and all expenses must be detailed on a daily basis, one column per day.
- 24.5 All amounts claimed must be supported by appropriate documentation. The documentation standards for each type of expense are set out in the applicable sections of this policy and summarized in Appendix B.

- 24.6 All expenses claimed for reimbursement must be charged to appropriate accounts. The complete 16-digit general ledger account code must be included. [Travel Expense Claim](#) forms with incomplete coding will be returned to the claimant.
- 24.7 A separate [Travel Expense Claim](#) form must be completed for each trip. One comprehensive travel report must be completed for a single trip inclusive of all expenses relating to that trip. No additional expenses may be claimed at a later date.
- 24.8 University employees will be reimbursed by direct deposit in Canadian funds in the bank account used for the employee's payroll direct deposit. A [Direct Deposit Form](#) (available on the Financial Services web site) may be completed if the employee wishes to have their payment deposited to a bank account that is different from where payroll is deposited.
- 24.9 Claimants who are not University employees will be reimbursed by direct deposit. To facilitate direct deposit, the claimant must provide their SIN number, a void cheque, and an email address to facilitate notification of the deposit and submit a completed [Direct Deposit Form](#) with the [Travel Expense Claim](#).
- 24.10 Claimants should normally allow a twenty (20) working day turn-around time for reimbursement after the [Travel Expense Claim](#) form has been received in Financial Services and audited for adherence to this policy. During extreme peak times, such as year-end, the turn-around time may be longer.
- 24.11 The University reserves the right to reject unreasonable travel expenses, or expenses that are not in accordance with this policy. Please refer to Sections 21.0 and 22.0 for a list of ineligible expenses or expenses that need specific pre approvals.
- 24.12 [Travel Expense Claim](#) forms and [Travel Advance](#) requests which do not conform to these policies and guidelines will be returned to the claimant. [Travel Expense Claim](#) forms and [Travel Advance](#) requests which are resubmitted and still do not meet these policies and guidelines will be returned to the claimant's supervisor for clarification.



Appendix A

Per Diem & Kilometric Reimbursement Rates

REGULAR TRAVEL

Daily Per-Meal Allowance	Breakfast	Lunch	Dinner	Total
Atlantic Canada	\$9.50 CDN	\$11.50 CDN	\$24.00 CDN	\$45.00 CDN
Quebec, Ontario & Western Canada	\$11.00 CDN	\$13.00 CDN	\$26.00 CDN	\$50.00 CDN
Northwest Territories, Yukon and Nunavut	\$13.00 CDN	\$19.00 CDN	\$46.00 CDN	\$78.00 CDN
United States (except for Alaska)	\$11.00 US	\$12.00 US	\$25.00 US	\$48.00 US
Alaska	\$13.00 CDN	\$19.00 CDN	\$46.00 CDN	\$78.00 CDN
Countries other than Canada or US	Approved Treasury Board rates (excluding incidentals) at the following web site: http://www.tbs-sct.gc.ca/			

Guidelines to the Policy:

Breakfast can be claimed if an employee has to depart from home or the office (as per mileage guidelines - whichever is closer) prior to 7:00 a.m., to get to a meeting or other work event that is not part of the employee's regular work routine and/or work area.

Lunch can be claimed if the employee is on regular travel status over the normal noon time period (11:30 - 1:30 p.m.) for a meeting or other work event that is not part of the employee's regular work routine and/or work area.

Dinner can be claimed if the employee is on regular travel status and cannot arrive home by 6:00 p.m., because of a meeting or other work event that is not part of the employee's regular work routine and/or work area.

Incidentals: Canada	\$10.00 CDN per every three overnights
Incidentals: United States	\$10.00 US per every three overnights
Incidentals: International (other than U. S. A.)	\$10.00 per every three overnights converted to the same currency rate as paid out on the claim
Private Accommodations: Canada	\$25.00 CDN per night
Private Accommodations: United States	\$25.00 US per night
Private Automobile Kilometric Allowance	\$0.41 per kilometre

EXTENDED TRAVEL

Reimbursement on extended travel for meals will be at the regular per meal allowance for the first 31 days and at 50% of the regular per meal allowance outlined in Appendix A after 31 days.

FIELD TRAVEL

Reimbursement on field travel for meals will be at reasonable grocery receipts.

LOCAL AREA TRAVEL

Privately Owned Automobile

- a) A daily allowance of \$3.75 and any parking >\$2.00 (with receipt); or
- b) The per km rate for regular travel.

Per-Meal Allowance

At the supervisor's discretion, an amount equivalent to the appropriate per-meal allowance in Appendix A may be claimed.

Interest on Outstanding Advances	1% per month
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These rates are reviewed and adjusted periodically by the University.

Appendix B

Documentation Requirements

Policy Article #	Description	Documentation/ receipts required
6.2 and 9.2.6	Air travel on PO	E-ticket passenger itinerary and boarding passes and the PO # referenced on the Travel Expense Claim form.
6.4 and 9.2.6	Air Travel on Credit Card	E-ticket passenger itinerary, boarding passes and proof of payment. Proof of payment will be the claimant's signed authorization on the e-ticket passenger itinerary next to the credit card number stating: "I certify that this ticket was purchased with my personal credit card."
9.3.3	Rail Travel	Original Passenger tickets and proof of payment
9.4.7	Automobile Rentals	Original Rental agreement and proof of payment
9.6.1	Public transportation	Original receipts for amounts equal to or greater than \$5.00
9.6.2	Tolls	Original receipts for amounts equal to or greater than \$5.00
9.6.3	Parking	Original receipt required for lot parking, but not required for a parking meter
11.1.4	Accommodations	Original receipts required
11.2.1	Personal Accommodations	No receipts required
11.2.2	Camping Fees	Original receipts required
12.1 and 12.2	Meals	No receipts required and only the daily allowance is allowed to be claimed unless the expense involves approved hospitality
12.8	Extended Travel - Meals	No receipts required and only the daily allowance at 50% after day 31 is allowed to be claimed
12.9	Field Travel - Meals	Grocery receipts required
13.2	Hospitality	Hospitality Details Form with detailed original receipts. A credit/debit card slip only is not acceptable.
14.1	Incidentals	No receipts required
14.5	Laundry incidentals	Original receipts required
6.2	Conference Registration on PO	Copy of the registration form and the PO # referenced on the Travel Expense Claim form
15.1	Conference Registration	Copy of the registration form and an original receipt clearly indicating method of payment. If the method of payment is not clearly indicated as "personal cheque" or "credit card", then additional proof of payment will be required. Proof of payment will be the claimant's signed authorization on the receipt stating: "I certify that this registration was purchased with my personal credit card/personal cheque."
16.5	Supplies & Miscellaneous	Original detailed receipts required
16.6 and 16.7	Telephone, internet, mobile roaming charges, etc.	Original receipts except for pay phones
8.8	AMEX Cash Advance fees	Amex Credit Card statement

Note: On-line Credit Card statements are acceptable. It is not necessary to wait for the original statement.



Appendix C

Travel Expense and Personal Reimbursement Claim
Approval Protocols

<u>Name of Person Whose Claim is Being Reviewed</u>		<u>Name of Person who is Reviewing and Approving the Claim</u>
President	→	Chair of Board (approval) VP Finance (reviews)
VP Fredericton	→	VP Research
VP Research	→	VP Saint John
VP Saint John	→	VP Advancement
VP Advancement	→	VP Research
VP Finance	→	VP Fredericton
University Secretary	→	VP Finance
Chair of the Board	→	University Secretary

Note - In order to avoid undue delays, if an individual is anticipating a period of extended absence from the office, that person should make arrangements with an alternate person to perform approvals.