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## General

### 1.0 Purpose

- 1.1 This policy governs the reimbursement 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. Reimbursement will be made on the basis of a Personal Reimbursement Claim form prepared in accordance with that policy.

### 2.0 Application

- 2.1 This travel policy applies to all faculty and staff members of the University, interviewees, guests traveling at the request of the University and all other persons whose University related travel expenses are authorized to be reimbursed by the University.
- 2.2 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 17 of this policy.
- 2.3 Travel Status includes:

**Regular travel**, 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.

**Extended travel**, 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 to consider it a new extended travel trip.

**Field travel**, defined as traveling in a remote area for a period of greater than two weeks.

**Local area travel**, defined as the area within 16 kilometres of an employee's place of work.

- 2.4 Exceptions to this policy must have prior approval by the Vice President (Finance & Corporate Services), the AVP (Finance & Corporate Services) & Comptroller or the Director of Financial Services & Assistant Comptroller.

### **3.0 Claimant Responsibilities**

- 3.1 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.
- 3.2 The claimant is responsible for retaining all original receipts and other required documentation while traveling on university business.
- 3.3 The claimant is responsible for ensuring that claimed expenses are in accordance with University policy and that Travel Expense Claim forms are properly prepared and submitted according to University policy.
- 3.4 The claimant must sign the completed Travel Expense Claim form, which signifies that amounts claimed are in accordance with this policy.
- 3.5 Unless prior written approval from the appropriate Vice-President is attached to the Travel Expense Claim form, personal expenses incurred by the claimant on behalf of his or her spouse, partner, dependents, friends, or relatives will not be reimbursed. Whenever possible, such costs should not be included in vouchers supporting University costs. In cases where they are included, they must be clearly shown as reductions on the voucher and the Travel Expense Claim form.
- 3.6 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.
- 3.7 Service charges relating to late payment of credit card charges are the sole responsibility of the employee and are not reimbursable by the University.

#### **4.0 Approval and Signing Authority**

##### **4.1 Operating & Non-Research Restricted Accounts**

- 4.1.1 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 reports.
- 4.1.2 Travel Expense Claim forms of Department Chairs, Deans, Managers, Directors, and Vice Presidents require the approval of the person to whom they report. The President's claims will be approved by the VP (Finance & Corporate Services) or his/her designate.
- 4.1.3 The person who approves the Travel Expense Claim form is responsible for ensuring that the expenses are for approved University purposes, are in accordance with University policy, are charged to the correct general ledger account(s), and that sufficient travel funds are available in the account(s) to cover the claim.
- 4.1.4 Expense reimbursement does not, in itself, constitute final approval. All transactions are subject to subsequent audit adjustment.

##### **4.2 Research Accounts**

- 4.2.1 Please refer to the Authorizations of Travel and Non-Travel Personal Reimbursements from Research Accounts policy on approval and signing authority relating to research accounts that can be obtained from the [Office of Research Services](#).
- 4.2.2 Expense reimbursement does not, in itself, constitute final approval. All transactions are subject to subsequent audit adjustment.

## **Eligible Expenses**

### **5.0 Transportation**

#### **5.1 All Travel**

5.1.1 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.

5.1.2 The Purchase Order system should be used whenever possible, but the Amex Corporate Card or a personal credit card can be used when making purchases through the internet.

#### **5.2 Air Travel**

5.2.1 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.

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.

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.

- 5.2.2 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.
- 5.2.3 Travelers will not be reimbursed for upgrades to business or first class fares unless prior approval has been obtained from the President, or the Provost and VP Research or the VP (Finance & Corporate Services), and attached to the Travel Expense Claim form and the cost is 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.
- 5.2.4 Trip cancellation insurance is an allowable expense when a receipt is provided. No other form of travel insurance will be reimbursed.
- 5.2.5 Purchases using Purchase Order System  
When completing the Travel Expense Claim form, claimants must indicate on it that the transportation was paid for by Purchase Order by indicating the PO number. The original ticket or e-ticket passenger itinerary and boarding passes must be attached to the claim.
- 5.2.6 Purchases using the AMEX Corporate Card or Personal Credit Cards  
When completing the Travel Expense Claim form, claimants must also submit the e-ticket passenger itinerary, boarding passes and proof of payment. Since boarding passes are a requirement, travellers should not accept boarding passes electronically.  
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."

- 5.2.7 The traveler may request an advance to cover airfare only if such expenses must be paid prior to the completion of the trip. To obtain an advance for this purpose, the traveler must submit a Travel Advance Request Form with a copy of the original ticket or e-ticket passenger itinerary with the appropriate proof of payment. Such advances must be reported on the Travel Expense Claim form upon completion of the trip.
- 5.2.8 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.

### **5.3 Rail Travel**

- 5.3.1 Rail travel expenses are not to exceed the cost of economy class airfare.
- 5.3.2 Club car accommodations are to be used when traveling for day trips. When overnight travel is necessary, roomette class accommodations are acceptable.
- 5.3.3 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.
- 5.3.4 The traveler may request an advance prior to the actual travel dates to cover rail fare only if such expenses are due by the traveler prior to the completion of the trip. To obtain an advance for this purpose, the traveler must submit a Travel Advance Request Form with a copy of the original ticket with the appropriate proof of payment. Such advances must be reported on the Travel Expense Claim form upon completion of the trip.
- 5.3.5 Trip cancellation insurance is an allowable expense. A receipt is required. No other form of travel insurance will be reimbursed.

## **5.4 Automobile Rentals**

### **5.4.1 Rentals in Canada and the United States**

For automobile rentals in Canada and the United States, travelers should use the AMEX Corporate Card or a University Purchase Order. In such cases, 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 14.0 Corporate Credit Cards). If another credit card is used for the rental, the CDW coverage should be purchased from the rental agency.

### **5.4.2 International Rentals**

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

AMEX Corporate Cards provide CDW 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.

5.4.3 Coverage under Section 5.4.1 applies to UNB officers, employees, students and post doctoral fellow. Non-UNB students, employees, and volunteers are not covered.

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

5.4.5 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 Services Office (UNBSJ).

5.4.6 Original rental agreements showing proof of payment must be included with the Travel Expense Claim form.



## **5.5 Privately Owned Automobiles**

- 5.5.1 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.
- 5.5.2 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.
- 5.5.3 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.
- 5.5.4 When a privately owned automobile is used strictly for personal convenience, and for travel outside of New Brunswick, or for claimants 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.
- 5.5.5 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.
- 5.5.6 Privately owned automobiles used on approved University business 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.
- 5.5.7 Travelers using privately owned automobiles will be reimbursed at the rate indicated in Appendix A.
- 5.5.8 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.

- 5.5.9 Inter-campus travel between Fredericton and Saint John, using a privately owned automobile will be reimbursed at 230 km per trip, plus a lunch meal allowance, if applicable, at rates in accordance with Appendix A.

## **5.6 Other Related Transportation Expenses**

- 5.6.1 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.
- 5.6.2 Bridge, tunnel, and road tolls are a reimbursable expense. Receipts are required for fees which are equal to or exceed \$5.00.
- 5.6.3 Parking costs related to off-campus University business are a reimbursable expense. Receipts are required for lot parking but not for a parking meter.
- 5.6.4 Fines for parking or speeding violations are not reimbursable and are at the traveler's personal expense.

## **6.0 Local Area Travel**

- 6.1 Employees traveling within their local area for a special business purpose (training, meeting, conference, delivery, etc.) are eligible, to claim travel expenses in accordance with Appendix A.

## **7.0 Accommodations**

### **7.1 Commercial Accommodations**

- 7.1.1 Travelers may wish to arrange for commercial accommodations through the use of the Purchase Order system.
- 7.1.2 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 rate.

- 7.1.3 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 (<http://www.caubo.ca/>) to obtain a list of participating hotel/motel chains.

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.

- 7.1.4 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.

## **7.2 Other Accommodations**

- 7.2.1 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.
- 7.2.2 Camping fees related to University travel are a reimbursable expense when supported by original receipts.

## **8.0 Meals**

- 8.1 Expenses for meals while traveling on University business will be reimbursed by a per-meal allowance maximum as per Appendix A. Higher amounts will not be reimbursed.
- 8.2 No receipts will be required to support the per-meal allowance.
- 8.3 In the event of partial day travel, the per-meal allowance should be applied accordingly.
- 8.4 Where a meal is included in transportation, accommodation or conference registration charges, the traveler may not claim the per-meal allowance.
- 8.5 For travel to the United States, the appropriate allowance as indicated in Appendix A can be claimed in US dollars.

- 8.6 In countries other than Canada and the United States, the Treasury Board of Canada rates (excluding incidentals) shall apply. Please refer to the website at:  
<http://www.tbs-sct.gc.ca>
- 8.7 The per-meal allowance indicated in Appendix A applies unless the travel is funded by an external agency and the external agent has provided the University prior approval to pay different amounts. This approval must be attached to the Travel Expense Claim form.
- 8.8 Reimbursement for meals on Extended Travel status will be at 50% of the per-meal allowance outlined in Appendix A for Regular Travel status.
- 8.9 Reimbursement for meals on Field Travel status will be based on reasonable grocery receipts provided as proof of purchase.
- 9.0 Business Receptions and Meetings (Entertainment/Hosting)**
- 9.1 Reception and entertainment expenses are only reimbursable from a University account when the purpose of the expense is related to the mission of the University.
- 9.2 A detailed statement of charges and an original receipt must support a claim for reimbursement of reception and entertainment expenses.
- 9.3 Reception and entertainment expenses must be charged to an object code that is designated for such expenses. There are two object codes specifically set up for this: Entertainment (61130) is to be used when guests of the University are present. Employee entertainment (61131) is to be used in all other cases.
- 9.4 The Entertainment 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.
- 9.5 Please refer to the Entertainment/Hosting Policy before including an Entertainment Details Form with your Travel Expense Claim form.
- 10.0 Incidentals**
- 10.1 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.

- 10.2 For travel to the United States, the appropriate allowance as indicated in Appendix A can be claimed in US dollars.
- 10.3 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.
- 10.4 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.
- 10.5 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.

#### **11.0 Conference Registration**

- 11.1 Conference registrations can be paid by requisitioning a cheque or by personal credit cards when registering through the internet.
- 11.2 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.”
- 11.3 When a personal cheque or personal credit card is used, the traveler may request an advance to cover conference registration expenses only if such expenses were or must be paid prior to the completion of the travel. To obtain an advance for this purpose, the traveler must submit a Travel Advance Request Form with a 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, as above, will be required. Such advances must be reported on the Travel Expense Claim form upon the completion of the trip.

- 11.4 Subject to Article 3.5 of this travel policy, “partner fees” for attendance by a spouse or other companion will not be reimbursed.
- 11.5 Banquet fees and other “social program” fees are reimbursable if they are an integral part of the conference program. For example, the fee for attendance at a banquet featuring a guest speaker on a topic relevant to the conference program would normally be a reimbursable expense. The fee for a guided tour of the city would not normally be reimbursable
- 11.6 Where the claimant is a guest speaker or panellist at a banquet or other function, he/she may claim both the banquet fee and the corresponding per-meal allowance. Other claimants may claim either the banquet fee or the corresponding per-meal allowance, whichever is higher.
- 12.0 Supplies & Miscellaneous**
- 12.1 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.
- 12.2 If the claimant has not been on regular, extended, or field travel status, please refer to the University’s Procurement Policy, Expenditure Guidelines Policy, Personal Reimbursement Policy, and/or Entertainment/Hosting Policy as applicable.
- 12.3 Purchases made in accordance with Article 12.1 are reimbursable expenses if they are related to purposes permitted by the account to which they are being charged.
- 12.4 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.
- 12.5 Charges for telephone, telegram, internet service, and postage related to University business while on travel status are allowable expenses. Original receipts must support the claim for reimbursement.
- 12.6 The University reserves the right to reject unreasonable expenses or to obtain more detailed accountability for expenses claimed under this section.

### **13.0 Payments Made to Third Party Individuals**

- 13.1 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.
- 13.2 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 conducting UNB business.

## **Funding Guidelines**

### **14.0 Travel Advances**

- 14.1 Travel advances will be issued for airfare and conference registration only if such expenses have been paid for by personal cheque or personal credit card by the claimant and were or must be paid prior to the completion of the travel.
- 14.2 Travel advances for other items will not be issued to AMEX Corporate Card holders or to employees who are frequent travelers who have chosen not to participate in the Corporate Card Program.
- 14.3 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.
- 14.4 An employee travel advance can be obtained prior to travelling by completing a Request for a Personal Accountable Advance form. Financial Services requires a minimum of 10 business days to allow for processing and direct deposit.
- 14.5 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.
- 14.6 Request for a Personal Accountable Advance forms must be approved in the same manner as Travel Expense Claim forms (See Section 4).
- 14.7 Employees will normally receive advances in Canadian dollars only. Where required, foreign drafts can be provided.

- 14.8 All travel advances must be cleared by submitting a Travel Expense Claim form to Financial Services, UNBF or to Financial and Administrative Services UNBSJ, within twenty (20) working days following the completion of a trip. Travel advances must be reported as a deduction on the Travel Expense Claim form. If the amount of the advance exceeds the total expenses for the trip, the difference must be refunded to UNB. A personal cheque for the correct amount, payable to UNB, should be attached to the Travel Expense Form. 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. Cash should not be sent through the mail and the University will accept no responsibility for such.
- 14.9 Travelers who have outstanding travel advances and have not submitted a Travel Expense Claim form within twenty (20) business days of the completion of the trip will incur interest on their outstanding travel advance at a rate indicated in Appendix A.
- 14.10 After a period of thirty (30) business days, the University may recover the travel advance through payroll deduction.
- 14.11 No additional advances or reimbursements of any kind will be made if settlement of a prior advance is overdue.
- 14.12 Students who receive advances are issued those advances at the direction and accountability of their supervisor who has authorized the advance.
- 14.13 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.
- 15.0 Corporate Credit Cards**
- 15.1 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 Policy for all details regarding the AMEX Corporate Card.
- 15.2 Individual cardholders are responsible for the timely payment of the account balance of the AMEX Corporate Card. Late payment charges are not reimbursable.
- 15.3 Charges relating to late/neglected payments or lost/stolen cards are not reimbursable and are at the cardholder's personal expense.



- 15.4 Reimbursement for annual fees relating to other credit cards will be limited and must have written approval from the President each year upon renewal.

#### **16.0 Third Party Reimbursements**

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

#### **17.0 Research Funded Travel**

- 17.1 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.
- 17.2 While rates may differ depending on the terms of the agreement, travel supported by research agreements must comply with University travel policies.
- 17.3 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.
- 17.4 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.
- 17.5 Please refer to the *Authorizations of Travel and Non-Travel Personal Reimbursements from Research Accounts* policy that can be obtained from the [Office of Research Services](#).

**18.0 Foreign Currency Guidelines**

- 18.1 Subject to 18.4, 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.
- 18.2 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.
- 18.3 University employees will be reimbursed by direct deposit in Canadian funds in amounts equivalent to the actual expenses incurred.
- 18.4 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.
- 18.5 In all cases, the University General Ledger expenditure accounts will be charged in equivalent Canadian dollars.

**Expense Claim Procedures****19.0 Receipts & Vouchers**

- 19.1 All claims for reimbursement must be accompanied by original tickets, receipts, and/or invoices which clearly indicate the nature of the expense and method of payment. 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.
- 19.2 Photocopies of receipts are not sufficient supporting documentation. If the claimant is being reimbursed for only a portion of the total cost of a trip and requires the original receipts for some other purpose, Financial Services (UNBF) will record the amount reimbursed by the University on each original receipt and affix a "UNB PAID" stamp.
- 19.3 No payments will be made without the original receipts or vouchers or a complete copy of the submission to another institution.

- 19.4 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.
- 19.5 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.
- 19.6 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.
- 19.7 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.

## **20.0 Submission of Expense Claims**

- 20.1 Travel and other expenses incurred during travel will be reimbursed to the traveler in accordance with this policy.
- 20.2 Travel Expense Claim forms are to be submitted to Financial Services (UNBF) or to Financial & Administrative Services (UNBSJ) within **twenty (20)** business 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.
- 20.3 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.
- 20.4 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.
- 20.5 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.
- 20.6 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.

- 20.7 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 may be completed if the employee wishes to have their payment deposited to a bank account that is different from where payroll is deposited. This form is available on the Financial Services web site at: <http://www.unb.ca/services/financialservices/forms/index.htm>.
- 20.8 Claimants who are not University employees may request payment via 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.
- 20.9 Claimants should normally allow a twenty (20) business 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.
- 20.10 The University reserves the right to reject unreasonable travel expenses, or expenses that are not in accordance with this policy. Please refer to Appendix C for a partial list of ineligible expenses.
- 20.11 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

### **REGULAR TRAVEL**

Daily Per-Meal Allowance	Breakfast	Lunch	Dinner	Total
Canada	\$9.50 CDN	\$11.50 CDN	\$24.00 CDN	\$45.00 CDN
United States	\$9.50 US	\$11.50 US	\$24.00 US	\$45.00 US
Countries other than Canada or US	Approved Treasury Board rates (excluding incidentals) at the following web site: <a href="http://www.tbs-sct.gc.ca/">http://www.tbs-sct.gc.ca/</a>			

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 nights
Incidentals: United States	\$10.00 US per every three nights
Incidentals: International (other than U. S. A.)	\$10.00 per every three nights converted to the same currency rate as paid out on claim
Private Accommodations: Canada	\$25.00 CDN per night
Private Accommodations: United States	\$25.00 US per night
Private Automobile Kilometric Allowance	\$0.37 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 daily allowance of \$3.75 and any parking >\$2.00 (with receipt); or
- 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

Policy Article #	Description	Documentation/ receipts required
5.2.5	Air travel on PO	Original Ticket and Boarding passes and the PO # referenced on the Travel Expense Claim form.
5.2.6	Air Travel on Credit Card	When claiming air travel, claimants must submit with the Travel Expense Claim form, the 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."
5.3.4	Rail Travel	Original Passenger tickets and proof of payment
5.4.5	Automobile Rentals	Original Rental agreement and proof of payment
5.6.1	Public transportation	Original receipts for amounts equal to or greater than \$5.00
5.6.2	Tolls	Original receipts for amounts equal to or greater than \$5.00
5.6.3	Parking	Original receipt required for lot parking, but not required for a parking meter
7.1.3	Accommodations	Original receipts required
7.2.1	Personal Accommodations	No receipts required
7.2.2	Camping Fees	Original receipts required
8.2	Meals	No receipts required and only the daily allowance is allowed to be claimed unless the expense involves approved entertainment
8.9	Field Travel - Meals	Grocery receipts required
9.2	Entertainment	Entertainment Details Form with detailed original receipts of all purchased goods attached. A credit/debit card slip only is not acceptable.
10.1	Incidentals	No receipts required
10.4	Laundry incidentals	Original receipts required
11.1	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."
12.4	Supplies & Miscellaneous	Original detailed receipts required
12.5	Telephone, internet etc.	Original receipts except for pay phones
14.3	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

If the Travel Policy does not say you are allowed to claim an expense, then please do not assume you can.

### Partial list of ineligible expenses

- Interest charges on outstanding credit card balances
- Upgrading to first class, business travel class or luxury accommodations
- Spouse and family expenses
- Additional costs for family members beyond the single room rate
- Alcoholic beverages, except where these form part of a legitimate and documented Entertainment expense
- Personal expenses such as 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
- Third party reimbursements (expenses that will be reimbursed by other agencies)
- Parking Permits, Traffic fines, speeding fines and/or other traffic related penalties
- Kennelling pets (unless specified by the funding agency)
- Babysitting (unless specified by the funding agency). Some exceptions apply. Please consult with Financial Services.
- Expenses deemed ineligible by a research funding agency, such as alcohol
- Passports
- Maple Leaf Lounge Membership
- Maple Leaf Lounge Access Fee (and upgrade to gain access)
- Receipts older than 6 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.
- Vaccinations covered by Blue Cross (the portion not covered can be reimbursed with proof of the already reimbursed amount from Blue Cross.)
- 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.
- Bluetooth Portable Handsfree devices