

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

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**Effective Date:** January 5, 2015

**Originating Office:** Office of the  
Chief Financial Officer

**Supersedes /Amends:** VPF-3/November 26, 2003

**Policy Number:** CFO-3

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### PREAMBLE

This Policy, and its supporting procedures, which can be found in the Travel and Other Allowable Expenses Handbook ("[Handbook](#)"), provide University-wide administrative guidelines for the reporting and approval of travel and allowable expenses incurred on behalf of Concordia University (the "University").

### PURPOSE

The purpose of this Policy is to:

- i. establish processes and controls for those who incur and/or approve travel and other allowable expenses;
- ii. outline guidelines and procedures for the reporting and documenting of travel and other allowable expenses.

### SCOPE

This Policy applies to all University travel and other allowable expenses from all sources of funding administered by the University including operating funds, restricted funds and professional development allowances.

Travel supported by research grants must comply with this Policy unless specifically indicated otherwise by the granting agency, in which case the policies of the granting agency must be followed.

### DEFINITIONS

For the purpose of this Policy:

*"Allowable Expenses"* refers to University-related expenses that have been paid directly by all persons on behalf of the University or in conjunction with funds administered by the University. Such persons include faculty, staff, students and visitors.

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

---

Page 2 of 12

“*Claimant*” refers to the individual who will be reimbursed for the expense(s) being claimed.

### POLICY

As the University is a public institution, everyone must be mindful and responsible when using its resources. It is the responsibility of all to be as economical as possible when incurring travel and other allowable expenses.

#### 1. General

- 1.1. Travel and other Allowable Expenses will only be reimbursed by the University upon the submission of a properly completed and approved expense report (“Expense Report”). The Expense Report must be accompanied by original receipts and invoices and should be submitted to the Accounts Payable Unit of Financial Services (“Accounts Payable”) within a reasonable time frame of incurring the expenses.
- 1.2. Personal expenses incurred by the Claimant, or his/her family, friends, or relatives, will not be reimbursed by the University. Personal expenses include costs which are not a necessary consequence of travel on behalf of the University or expenses unrelated to University business. Expenses which are of a personal nature must be clearly shown as reductions from the total amount payable to the Claimant on the Expense Report.
- 1.3. Expenses that have already been, or will be, reimbursed by another organization or that will be used for personal tax purposes may not be claimed from the University.
- 1.4. The University is not responsible for any interest or financing charges levied upon the Claimant as a result of incomplete and/or inaccurate Expense Reports that were returned.
- 1.5. Approval and reimbursement of expenses claimed on an Expense Report does not constitute final acceptance of the claim by the University. All expense reimbursements are subject to subsequent review and adjustment by Financial Services, Internal Audit, granting agencies, or at the request of the Claimant,

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

---

Page 3 of 12

faculties or departments. The final decision related to any adjustment rests with Financial Services.

- 1.6. Any reimbursement that is not approved/accepted by Financial Services must be personally reimbursed by the Claimant.
  - 1.7. Foreign visitors may claim expenses in currencies other than Canadian dollars for expenses incurred in foreign currencies. Reimbursement in the appropriate currency for the total amount claimed may be requested. In all instances, the source of funding will be charged in the equivalent Canadian dollars. Supporting documentation for conversion rate of foreign currency to Canadian dollars must be provided (e.g. XE.com). Wire transfers may be requested for reimbursements in currencies other than Canadian dollars and US dollars.
  - 1.8. University faculty and staff members are generally reimbursed via direct deposit in the amount equivalent to the approved expenses incurred.
  - 1.9. The University encourages the use of its official travel agencies to book travel. See appendix for the listing of the University's official travel agencies.
2. Expense Report
- 2.1. The Claimant is responsible for ensuring that reported expenses are accurate, legitimate, eligible, appropriate, and reasonable. The Claimant must also ensure that the expenses were incurred for University purposes, in accordance with this Policy and will not be used for reimbursement against any other University funds or for income tax purposes.
  - 2.2. The Claimant is responsible for ensuring that all expenses paid in advance by the University and expenses reimbursable to the Claimant by any other party have been deducted from the Expense Report. In the event that reimbursements for expenses are subsequently received from other organizations when the University has already reimbursed these expenses, a refund must be made to the University by the Claimant.
  - 2.3. If travel and other allowable expenses are charged to a research grant or contract, the grant holder/principal investigator is responsible for ensuring

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

---

Page 4 of 12

that such expenses charged to his/her research account are compliant with the granting agency's or sponsor's regulations, relate to the research for which the grant/contract was awarded, and are charged to the correct funds and accounts.

- 2.4. The Expense Report must be complete. As such:
  - a. The expenses to be reported must include as applicable, transportation costs, detailed hotel bills, detailed meal receipts and other items. Original receipts are required for all expenses being claimed with the exception of mileage and per diem claims (please refer to the [Handbook](#) for mileage and per diem allowances) as well as recurring monthly charges such as internet, telephone, and subscriptions.
  - b. For purchases made online, transaction confirmations vary widely depending upon the vendor. Please refer to the [Handbook](#) for guidelines on what is considered acceptable supporting documentation for online purchases.
  - c. Photocopies of receipts are not acceptable.
  - d. Credit card statements are not acceptable to support an expense claim except for recurring monthly subscriptions (newspaper, magazines and periodicals). If a receipt is missing, please adhere to the procedures outlined in the [Handbook](#).
- 2.5. The Claimant must sign the Expense Report. If the Claimant is not available to sign the Expense Report, a written authorization in the form of an e-mail from the Claimant to Accounts Payable acknowledging responsibility for the expense(s) is (are) acceptable. In rare circumstances where the Claimant cannot be reached, the person submitting the claim must attach justification explaining why the Claimant's has not signed the Expense Report.
- 2.6. Incomplete or inaccurate Expense Reports will be returned to the Claimant or to the approver of the report in the case of a visitor, and may result in reimbursement delays. Expense Reports which are re-submitted to Accounts Payable that still do not comply with this Policy and the [Handbook](#) will be returned to the approver of the Expense Report.

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

---

Page 5 of 12

- 2.7. To ensure compliance with the Canadian Income Tax Act, a Claimant cannot incur and subsequently claim reimbursement for out of pocket expenses for wages, honoraria, or services rendered (i.e. translation, editing, photography, etc.) by an individual and not a registered business. If a third party has incurred an expense on behalf of a University employee, then that organization or individual must submit an invoice (for an organization) or an expense reimbursement form (for an individual) to the University.
3. Approval of Expense Report
    - 3.1. The individual who approves the Expense Report is responsible for ensuring that the expenses are for University purposes only, are in accordance with University policy, and are charged to the correct funds and accounts.
    - 3.2. All Expense Reports must be approved by the individual in direct authority over the Claimant or, in the case of indirect reporting, at a reporting or management level above that of the Claimant who also has signing authority on the fund being charged.
    - 3.3. An individual cannot approve his/her own expenses. Where the Claimant is the person responsible for the account (i.e. the principal investigator of a research grant, or the department/unit head), the approval must come from the next hierarchical level within the University.
    - 3.4. The authority to approve an Expense Report may be delegated during temporary absences of the individual having signing authority. The delegate must be either:
      - The superior of the individual who has signing authority (up at least one hierarchical level); or
      - The person named in an “acting” capacity to replace the position held by the regular signing authority.

The delegate’s name must be provided in writing to Financial Services along with a specimen signature, and the period of time for which the signing authority is valid.

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

---

Page 6 of 12

### 4. Corporate Credit Card

- 4.1. Please refer to the [Handbook](#) for a more detailed overview of the University's Corporate Card program.
- 4.2. The Concordia University corporate card is available to permanent faculty and staff members who are likely to incur travel and other related expenses in the course of carrying out University business. In rare cases, a non-permanent employee may require the use of a corporate card. The request must be approved by the University Controller.
- 4.3. Expenses charged to a corporate credit card must have a clear University business purpose. The corporate credit card is intended solely for the purposes of travel and other allowable expenses.
- 4.4. It is the cardholder's responsibility to ensure that his/her Expense Report is received by Accounts Payable in sufficient time to process the claim by the specified due date, as service charges relating to the late payment of credit card charges are the sole responsibility of the cardholder. Accounts Payable is not responsible for administrative delays within a faculty or department. Non conformity to this Policy, the procedures and guidelines laid out in the [Handbook](#) may also result in payment delays.
- 4.5. All corporate card purchases are subject to subsequent audit by Financial Services.
- 4.6. Failure to use the corporate credit card within the terms and conditions of use will result in the cancellation of the card.

### 5. Transportation Expenses

- 5.1. For guidelines on booking travel, please refer to the [Handbook](#).
- 5.2. Reimbursement of transportation expenses will not exceed economy class airfare and rail fare. However, when rail travel is used, business class is acceptable for day trips.

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

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Page 7 of 12

- 5.3. Claims for air and rail fares must be supported by the passenger's copy of the ticket or copy of e-ticket as well as boarding passes (original or copy of electronic boarding passes).
- 5.4. In cases where the traveler has booked and paid for airfare well in advance of a trip (using a personal credit card), the Claimant will obtain reimbursement only once the trip is completed and upon providing boarding passes with the Expense Report.
- 5.5. To avoid being "out-of-pocket" for the pre-payment of airfare and rail fare, travel may be booked using the University's Corporate Card or through one of the University's travel agencies.
- 5.6. Expenses related to stopovers that are unnecessary for University or research purposes and that are avoidable will not be reimbursed.
- 5.7. Flight cancellation insurance and additional medical coverage is an Allowable Expense. If the source of funding is a research account (grant or contract), prior approval is required. No other form of travel insurance shall be reimbursed.
- 5.8. Use of a private automobile should be limited to trips where no suitable form of transportation is available or where a private automobile is more efficient, considering all costs and time availability.
- 5.9. When a private automobile is used strictly for personal convenience and such expense exceeds the costs of equivalent transportation, only the cost of such equivalent transportation shall be reimbursed. The maximum reimbursement shall be equivalent to the value of a claim for economy airfare.
- 5.10. When a private automobile is used for University business, the owner must ensure that his/her personal automobile insurance is adequate. A minimum of \$1,000,000 third party liability insurance is required.
- 5.11. The mileage reimbursement rates currently in effect are outlined in the [Handbook](#). Such rates shall be reviewed periodically, and are subject to change by Financial Services. When claiming mileage, the destination must be clearly identified on the Expense Report as well as the reason for the trip and

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

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Page 8 of 12

the claim must be supported by a Google maps print out (or equivalent) showing the starting point and destination and the total distance (in kilometers) for the trip.

- 5.12. If renting a car for University purposes, the University's name must appear on the rental contract and insurance should be purchased. The University has an official car rental company which should be used in order to take full advantage of their services and preferred rates (See appendix).
  - 5.13. Taxi fares related to University business are Allowable Expenses. The starting point and destination must be indicated on the Expense Report.
  - 5.14. Parking expenses related to off-campus University business are Allowable Expenses. The purpose of the trip must be indicated on the Expense Report. A receipt shall be required for lot parking and for metered parking (when applicable). On-campus parking by University members shall normally not be considered an Allowable Expense.
  - 5.15. Traffic violations, including parking tickets, are not Allowable Expenses.
6. Accommodation Expenses
    - 6.1. University faculty and staff members should inquire with the University's official travel agencies in order to obtain the most reasonable room rates at major hotels. Reimbursement for lodging shall be limited to reasonable amounts in the particular circumstances. The University also has corporate rates with major hotel chains in Montreal (See appendix).
    - 6.2. If University faculty and staff members do not use lodging accommodation and stay with family or friends, the relevant dates should be indicated on the Expense Report and a per diem may be claimed where applicable (see [Handbook](#)). The per diem accommodation rate will be reimbursed in the currency of the country in which the Claimant is staying.
7. Meal Expenses
    - 7.1. Expenses for meals while travelling on University business will be reimbursed by either of the following methods:



## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

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Page 9 of 12

- i. Claiming a per diem, no receipts required (see [Handbook](#) for per diem rates) or;
- ii. Claiming actual cost of the meal (taxes and gratuities included).

For a given trip, the Claimant cannot combine claims as per diem and meal receipts. Only one of the above described reimbursement methods may be used.

- 7.2. When claiming a per diem while attending a conference, claims for meals that are not provided by the conference must be justified by the conference program. When claiming a meal expense or per diem for a meal that is clearly provided as part of a conference, justification must be provided.
- 7.3. When claiming a meal expense, providing the credit card sales slip with the Expense Report is not sufficient; a detailed receipt including taxes and gratuities must also be attached. If the meal was for more than one person, the nature and purpose of the event, including the names of the individuals present must be listed on the Expense Report or on the detailed receipt.
- 7.4. The most senior faculty or staff member in hierarchy that is present for a meal must be the one to incur the meal expense and submit the expense claim.
- 7.5. In the normal course of business, alcohol is not an acceptable meal expense and should be deducted from the Expense Report.

In certain specific circumstances, including celebrations with individuals or groups of individuals or promoting the University, alcohol may be an Allowable Expenses.

By virtue of the regulations of Federal and Provincial funding agencies, alcohol must not be charged to research grants.

- 7.6. The University does not, as a general rule, reimburse the meals of faculty or staff members during the course of normal business hours when on campus (please refer to section 7.1. for reimbursement of expenses for meals while travelling on University business). Please refer to the Handbook for additional information.

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

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Page 10 of 12

- 7.7. Per diem meal allowances are in line with Provincial Government guidelines.
8. Miscellaneous Expenses
- 8.1. Charges for telephone usage and postage related to University business are Allowable Expenses. Original receipts must be submitted with the relevant Expense Report.
- 8.2. Acceptable proof of payment must be attached to the Expense Report for the purchase of allowable books, magazine subscriptions and renewals related to University business. The title of the publication must be indicated on the Expense Report. Acceptable proof of payment includes a credit card sales slip or a cash register slip. For an online purchase, a copy of the transaction confirmation indicating the sales taxes (when applicable) must be attached.
- 8.3. Membership and seminar fees for approved University business are Allowable Expenses. Membership fees are normally not an allowable expense on research grants unless otherwise stated by the relevant granting agency. The receipt from the organization and/or a copy of the application form together with proof of payment must be attached to the Expense Report.

**POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES**

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Page 11 of 12

APPENDIX

University appointed Travel Agencies

**Norko International Travel**

Contact: Arif A. Khan

Norko International Travel

514 - 871 - 8888

[arif@norkotravel.com](mailto:arif@norkotravel.com)

**Uniglobe Voyages Lexus**

Contact: Ms. Giselda Savella

Corporate Travel Consultant

Uniglobe Voyages Lexus

514 - 397 - 9221 Ext. 236

[giselda@uniglobelexus.com](mailto:giselda@uniglobelexus.com)

**Voyages Groupe Ideal**

Contact: Lee (Lisa) Skanes

Voyages Groupe Ideal

514 - 342 - 9554 Ext. 235

Toll-free Phone: 1 - 800 - 342 - 9554

[leelisa@groupeideal.ca](mailto:leelisa@groupeideal.ca)

## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

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Page 12 of 12

### University Car Rental Company

#### **Discount Car Rental**

<http://www.discountcar.com/Reservation>

### Hotels

#### **Montreal**

- Château Versailles
- Le Nouvel Hotel & Spa
- Le Meridien Versailles
- Marriott Residence Inn Montreal-Westmount
- Loews Hotel Vogue
- The Hotel Novotel
- The Sheraton Hotel
- The Omni Hotel

#### **Laurentians**

- Hotel Mont Gabriel