



Procedure Title:

## Travel and Business Expenditures Procedures

University Classification & Procedure Number:

A-004-21

Approval Body:

University Administration

Responsible Designate:

The Vice-President, Finance and Administration, is responsible for the development, administration, and review of these Procedures. The Comptroller is responsible for the operational administration of these Procedures.

Established:

11/01/13

Revised:

10/31/17

10/26/21

Editorial Revisions:

Not applicable

Scheduled Review:

2022

### 1. Procedure Purpose

These Procedures function to implement the Travel, Hospitality and Business Expenditures Policy, as it concerns Travel and Business Expenditures. These Procedures set forth the documentation and approval processes for travel expenditures for both external and employee events.

The purpose of these Procedures is to ensure travel and business expenditures incurred on University business by faculty, staff, Board members and other individuals working on behalf of the University are effectively managed, support the University's mission and are controlled in a fair, consistent and convenient way.

### 2.0 Scope

- 2.01** These Procedures apply to all employees of the University and others seeking reimbursement of expenses regardless of the funding source.
- 2.02** The President's Expenditures Policy deals with expenditures incurred by the University President and Vice-Chancellor.

### 3.0 Procedure Elements

#### 3.01 Authorization

- 3.01.01** Travel must be related to University business and in support of the University's mission.
- 3.01.02** All faculty and staff travel and expense claims must be authorized by an appropriate authority in compliance with the 'one-over-one approval' principle.
- 3.01.03** Travel must be authorized in advance of any expenditures being incurred for the travel, regardless of the source of funds. An Application for Faculty/Staff Travel Form should be

used, a copy of which should be attached to the University Travel Expense Claim Form when submitted.

4. All travel claims must be accompanied by the following:
- approved Travel Authorization form;
  - detailed receipts (credit card receipts which do not show purchase details will not be accepted) supporting all expenditures not matter how paid (corporate visa, corporate travel agent or personally);
  - where expenses were paid via the Corporate visa and original receipts were submitted with the visa reconciliation, a copy of the signed visa statement substantiating those receipts;
  - conference or event agendas must be included with all travel claims in order to verify the reason for the travel, travel dates, and support per diems being paid;
  - a record of kilometers traveled, if applicable; and
  - signed by the traveler as well as the appropriate supervisor in compliance with the “one-over-one approval” principle.

#### **4.02 Submission of Travel Expense Claims**

**4.02.01** Travel claims are expected to be submitted to Financial Services in a timely manner, normally within two weeks of the date of return from travel.

**4.02.02** Other payments for reimbursement shall be claimed using the applicable Payment Voucher. Forms can be found at <https://www.uwinnipeg.ca/financial-services/forms.html>

**4.02.03** Expenses being reimbursed from TPDA or CPAA funds shall be claimed using the TPDA or CPAA claim forms found at <https://www.uwinnipeg.ca/financial-services/research-accounting-tpda.html>

#### **4.03 Travel Advances**

**4.03.01** The University may provide a maximum of one (1) travel advance per trip up to 75% of the total cost of the trip, but no less than \$500 and no more than \$2,000 in the following circumstances:

- The travel will be to a remote location where credit cards have limited application;
- Due to the nature of the expenditures listed, they are unlikely to be chargeable to a credit card;
- The lengthy duration of the trip precludes being reimbursed for the requested portion of the advance before credit card charges can be paid; and
- A student or staff member lacks credit card eligibility or the required cash resources.

**4.03.02** Approval of the Director of Purchasing is required for advances in excess of the limit or in other circumstances.

**4.03.03** Advances will not be provided to pay for airfare as it is paid directly by the University.

**4.03.04** All travel advances require an explanation and subsequent submission of the receipts with the travel claim. Failure to provide the appropriate documentation will result in rejection of future advance requests and may result in rejection of future travel claims or other action as deemed necessary.

#### **4.04 Corporate Credit Card**

**4.04.01** Regular and continuing faculty and administrative staff who travel or register for conferences on a regular basis may apply for a corporate RBC Visa credit card through the Accounts Payable Department. They are encouraged to use this card for travel expenditures whenever possible. There are several advantages to using the RBC Visa credit card including:

- Most University travel and other expenses can be charged to the credit card including airfare, hotel, car rental, meals, etc.;
- Limits the need to use personal funds or personal credit cards on University business;
- Reduced security risk since carrying large sums of money is unnecessary;
- Easier to reconcile University expenses at the end of each month;
- Emergency Purchases Insurance;
- Auto rental Collision/Loss Damage Insurance;
- Travel and Insurance Assistance Service;
- Hotel/Motel Burglary Insurance;
- Excellent identification for corporate discount benefits; and
- Assured reservations at participating hotels.

**4.04.02** Employees are not permitted to use the corporate credit cards for any personal items. In the rare event that the employee uses the corporate credit card for personal items in error, a cheque to reimburse the funds must be submitted along with the monthly credit card report and receipts.

**4.04.03** Faculty and staff with a corporate credit card are required to go online on the date specified by the University's Visa Program Coordinator and reconcile their charges for the previous month. Reconciliation includes providing a description of the purpose for the charges and the account number (s) to which they should be charged. Once reconciled and approved by an authorized 'one-over-one' approver, a copy of the online report generated along with original detailed receipts (credit card receipts which do not show purchase details will not be accepted) are to be forwarded to the Accounting Analyst for consolidation.

**4.04.04** Any increases to the corporate visa credit limit must be directed to the Director of Purchasing in writing, outlining the business reason for the limit increase. The increase request and approvals will be filed with the visa application.

**4.04.05** The University retains the right to cancel a Cardholder's privileges at any time. Cards may be suspended temporarily or revoked for misuse or noncompliance with procedures.

**4.04.06** The corporate credit card is no longer valid once you leave the employment of the University. The card must be returned to the Director of Purchasing or confirmed as destroyed in writing.

#### **4.05 Use of Personal Credit Card**

**4.05.01** Any agency administrative fees or other incidental costs incurred as a result of using a non-corporate credit card will NOT be reimbursed by the University.

**4.05.02** Interest for late or less than full payment of personal credit cards is not a reimbursable expense.

#### **4.06 Air Transportation**

**4.06.01** Travel by air shall be done in the most economical way considering the total cost of the trip including paid employee time, overtime, airfare, potential change fees, baggage handling, hotel and other travel expenses. This includes consideration of the type of airfare selection as it may be more economical to purchase a higher class fare that includes baggage fees, excess baggage allowance, and schedule changes. Support must be included in the Travel Expense claim that clearly demonstrates there was no increase in costs to the University.

**4.06.02** Seat selection is permissible for flights over 6 hours or if the arrival time makes it necessary to rush off the plane. Exceptions to this must be pre-approved by the Comptroller and the approval in writing shall be attached to the Travel Expense claim.

**4.06.03** Travel by air at a class higher than economy where it is not more economical, requires pre-approval by the Comptroller and the approval in writing shall be attached to the Travel Expense claim.

**4.06.04** Instances of approval for Business Class, first class or preferred seat travel will be rare and only in such circumstances outlined below or as being explicitly permitted under the grant or contract funding the trip:

- Where it will enable the University traveler to accompany a sponsor, donor or similar senior official on the trip;
- Where a flight is over six hours in length;
- The agenda is so compressed it requires the traveler to lecture or attend meetings within a few hours of arrival on the Business Class leg of the trip;
- Exceptions may be granted for flights within Canada and the continental USA when warranted by special circumstances (e.g. medical certificate).

**4.06.05** Upgrades to business, first class or preferred seating may be done at the expense of the traveler if it is not the most economical option. Evidence of price differential paid by the employee must be provided with the completed University Travel Expense Claim Form. Travel arrangements should, whenever possible, be made sufficiently in advance to take advantage of discount fares.

**4.06.06** Travel should be via the most direct route, but indirect routing can be approved if the cost (including employee time and overtime) does not exceed that for the direct route. The employees requesting indirect routing must be able to provide evidence of the variable cost, prior to confirming travel arrangements. The proof must also be attached to the Travel Expense claim. Whenever possible, employees are asked to combine trips and reduce connections to reduce greenhouse gas emissions.

- 4.06.07** If a traveler wishes to secure a lower airfare by booking an itinerary that includes an overnight stay, the University will reimburse the related additional expenses hotel and per diem costs, provided that the total of such expenses does not exceed the savings attained on airfare. This cost must not generate additional employee costs (i.e. overtime).
- 4.06.08** The University will not reimburse airfare costs for tickets that are not used. It will reimburse flight change costs incurred due to University related causes.
- 4.06.09** Flight cancellation insurance is an allowable expense for reimbursement by the University, but may not be for a specific grant. We recommend travelers check the eligibility of flight cancellation insurance for their grant prior to booking their travel. This insurance is recommended for tickets over \$400 which are non-refundable and being purchased well in advance of departure.
- 4.06.10** Some airline tickets available through consolidators/wholesalers indicate a fare higher than the net cost to the traveler. The University will only reimburse the traveler for the net cost of the fare.
- 4.06.11** A traveler may enroll in a frequent flyer program at their cost. Travelers may not alter travel arrangements to accommodate frequent flyer programs. The choice of carrier must always be based on the most economical fare. When frequent flyer points have been used to book University travel, the traveler will NOT be reimbursed by the University for the equivalent cost of the airline ticket. The University will reimburse the cost of taxes and surcharges actually paid by the traveler.
- 4.06.12** Each faculty/administrative department should limit the number of individuals on the same flight to minimize its exposure to a catastrophic loss.

#### **4.07 Car Rentals**

- 4.07.01** Car rentals should be used only when necessary, and when their use is economical and practical. Canadian Universities have negotiated preferential rates for Canada and the US with various rental agencies. Travelers should contact Purchasing services or the University's authorized Travel Agent to obtain the current discount identification number.
- 4.07.02** All car rentals are to be booked in advance at the lowest available rate. Whenever practical, employees with the same travel plans should share a vehicle.
- 4.07.03** The size of the rental car must be the most economical and practical required for the business task and the number of occupants. Luxury and sports car rentals are prohibited.
- 4.07.04** If it is likely that there may be more than one driver of the rental vehicle, the name of each potential driver should be listed on the rental contract in addition to the name of the employee responsible for the vehicle rental.
- 4.07.05** The condition of the rental car is to be examined, and damaged areas reported to the rental agency and documented prior to driving it from the rental lot.
- 4.07.06** The University has worldwide (with the exception of Puerto Rico) non- owned auto liability insurance coverage (collision, theft, fire, vandalism, and tire/glass damage up to the vehicle's full value) therefore employees should decline additional such coverage at the time of signing a contract for a rental vehicle. To be covered by this policy, employees should rent the vehicle under the "University of Winnipeg" name. Liability coverage for bodily injury or property damage caused to others while using a rental car are generally provided through the car rental agency at no additional charge.

**4.07.07** For further information regarding insurance coverage and claims, contact the University's Insurance and Risk Management Coordinator. In addition, use of the corporate RBC credit card automatically provides collision damage insurance. The University will not normally reimburse the cost of other collision damage insurance.

**4.07.08** Parking or traffic violations incurred by the employee while using a rental car will not be reimbursed.

**4.07.09** Employees are required to refill the gas on all rental vehicles prior to their return to minimize costs assessed rental agencies. So long as it is used for University business, fuel for rental cars is a reimbursable expense, or may be paid with a University corporate RBC credit card.

**4.07.10** In the event of an accident the employee must notify local law enforcement, the car rental company, the University's Insurance and Risk Management Coordinator and the Office of the Vice-President, Finance & Administration.

#### **4.08 Private Vehicle**

**4.08.01** Personal vehicles may be used as long as the personal vehicle is the most economical mode of transportation. The traveler may claim reimbursement for kilometers. Eligible distance is the lesser of:

- The actual distance traveled; or
- The difference between the actual distance traveled and the distance normally traveled to the workplace.

**4.08.02** Ineligible travel includes the distance between the employee's residence and place of employment, or between two places of employment even when employees are hired to work at off-campus locations.

**4.08.03** When it is necessary to travel by personal vehicle, the employee is entitled to kilometeric reimbursement at the University-approved rate published on the University website <http://www.uwinnipeg.ca/index/financial-srvs-faqs>, or as allowed by the research funding agency (whichever is lower). This rate is intended to cover the wear and tear, cost of gasoline, repairs, maintenance and insurance, etc. of the employee's vehicle while on University business. Repayment of direct expenses for use of personal vehicles (e.g. gasoline, insurance, repairs, etc.) is not permitted.

**4.08.04** Cost of parking is eligible for reimbursement in addition to the mileage allowance except where travel arrangements accommodate personal preferences.

**4.08.05** Kilometeric reimbursement is allowed for only one personally owned vehicle where persons traveling together could reasonably be expected to travel in one vehicle. When exceptions arise, approval for kilometeric reimbursement for more than one vehicle must be noted on the University Travel Expense Claim Form. Passengers may not claim mileage or cost of equivalent public transportation.

**4.08.06** Employees using personal vehicles for business purposes should ensure their vehicle has the correct classification for insurance purposes.

**4.08.07** When there is an insurance claim resulting from the use of a vehicle on University business, the University will reimburse the traveler for the deductible amount, up to \$200, if assessed on "comprehensive" type claims (e.g., fire, theft of vehicle, vandalism).

**4.08.08** All costs incurred by a traveler as the result of “collision” (i.e., own damage) type claims are not reimbursable by the University and are the responsibility of the faculty or staff member. Such costs include the policy deductible, costs resulting from the loss of a safe-driver’s discount and of personal property, and loss-of-use costs while the owner’s vehicle is undergoing repairs.

#### **4.09 Ground Transportation**

**4.09.01** The most inexpensive ground transportation shall normally be used, taking into account scheduling and safety concerns (e.g. an airport bus rather than a limousine), unless a group shares the expense which makes the shared use more cost effective. Receipts must be provided indicating the reason for the expense (e.g. travel from airport, travel to meeting, etc.).

#### **4.10 Accommodation**

**4.10.01** Reimbursement of reasonable accommodation expenses is normally limited to a single room rate per traveler. Travelers may stay in the designated hotel when attending a conference. The lowest rate and/or Government/Canadian Association of University Business Officers (CAUBO) rates should be requested. A list of hotels that have arrangements with CAUBO is available on the CAUBO website: <https://www.caubo.ca/discover-caubo/member-discounts/>.

**4.10.02** When accompanied by a spouse or other personal companion(s), the traveler must claim the single room rate.

**4.10.03** If an employee is required to spend more than one continuous week in a single location, appropriate arrangements for accommodations at weekly or monthly rates are to be made prior to or as soon as possible after the start of travel.

**4.10.04** If staying with friends or relatives, a reasonable sum (no more than the cost of a one night stay at a hotel) will be allowed for a token gift/meal. A receipt is required for any such expenditure. The name, location and relationship to the employee of the person supplying accommodation must be provided with the University Travel Expense Claim Form. This may not be a reimbursable expense for certain research grants.

**4.10.05** Original hotel receipts are required for reimbursement as charge card slips do not provide sufficient information.

**4.10.06** Personal incidentals (e.g., movies, minibar, etc.) will not be reimbursed.

**4.10.07** All rooms should be guaranteed for late arrival and cancelled in a timely manner if not required to avoid no-show charges. No-show charges are not reimbursable except in extenuating circumstances as approved by the Director of Purchasing.

#### **4.11 Meals & Per Diems**

**4.11.01** The cost of meals may be claimed by either:

- Submitting detailed receipts (not credit card slips) for the reasonable and appropriate cost of food, beverages (not including alcohol), and gratuities; based on actual out of pocket costs; or
- Requesting the per diem rate (the per diem rate includes gratuities and taxes).
- Gratuities should be limited to 15% unless there is a large group and a pre-determined gratuity has been applied.



- 4.11.02** For a given trip it is requested that travelers choose option 1 or 2 (noted above), not mix and match reimbursement and per-diems. It is recommended that the per diem rate for the appropriate meal be used as a guideline in determining maximum reasonable and appropriate meal charges. Reimbursement should be calculated on a per meal basis. The current per diem rate can be obtained from the University website <http://www.uwinnipeg.ca/index/financial-srvs-faqs>
- 4.11.03** In the absence of actual receipts, the maximum amount reimbursable daily is an amount equal to the per diem rate in effect at the time of travel or expenditure. Per Diems should only be claimed in the event that the traveler paid for a meal (e.g. If a meal is provided by a host or conference, no per diem should be claimed).
- 4.11.04** Meals provided as part of airline tickets or conference registration fees are to be recognized and not claimed in the per diem. Conference or event agendas must be included to support expense claims.
- 4.11.05** Where only employees are in attendance at a meal, the most senior employee must pay for and submit the claim for reimbursement.

#### **4.12 Incidentals**

- 4.12.01** The following principles shall be applied to claims for Incidentals. Also note that if a trip is being paid for with research funds, expenditures should only be incurred if they are eligible under the terms of the grant.
- 4.12.02 Telephone Calls:** Personal telephone charges while travelling away from the University will be reimbursed if necessary and reasonable. Employees are required to use the most cost-effective method for long-distance telephone calls. Travelers with University cell phones or cell enabled mobile devices are expected to advise Technology Solutions Centre (TSC) when they will be leaving the country and arrange to alter their plan to the least expensive alternative.
- 4.12.03 Laundry:** Reasonable laundry/dry cleaning expenses shall be covered for trips which are five (5) days or longer in duration, or in an emergency situation, in which case an explanation is required. Actual receipts must be submitted.
- 4.12.04 Parking:** Fees for parking when on University business shall be reimbursed. Receipts are required for lot parking but not for metered parking. The reason for the parking must be noted (e.g. parking for offsite meeting, conference, etc.).
- 4.12.05 Exchange Rates:** Information regarding foreign exchange rates shall be provided by the traveler to Financial Services for verification.
- 4.12.06 International visa fees/immunizations:** Costs of obtaining foreign visas and immunizations are eligible for reimbursement if incurred for the sole purpose of international travel for University business. Passport and immigration related charges are not eligible for reimbursement.
- 4.12.07 Safety-Related Expenses:** Employees may claim for safety-related expenses incurred during field work, such as protective gear.
- 4.12.08 Insurance Coverage:** The University's extended health care plan is sufficient to cover most out-of-country medical emergencies. Personnel who do not receive any such benefits for the University and/or other sources may claim reasonable reimbursement.



**4.12.09 Dependent Care:** Child care expenses while a nursing mother or single parent is travelling may be reimbursable if unpaid alternatives are not available. The eligible cost for a single parent is limited to overnight child care costs incurred while travelling. Claims requires a supporting receipt, a brief written explanation as to why the claim should be reimbursed and must be authorized by the supervising Vice-President. The amounts must be reasonable given the cost of care. The eligible cost for a nursing mother who is travelling with a caregiver and a child is limited to the customary cost of child care or travel and accommodation costs up to a maximum daily amount of \$40 for the first child and \$20 for each additional child for the traveling caregiver, in lieu of child care expenses

#### **4.13 Student Recruitment Expenses**

**4.13.01** The University recognizes that the process of recruiting new students may benefit significantly, by encouraging potential students, with the potential to be exceptional achievers in academic and/or extracurricular activities, to visit our campus.

**4.13.02** These Procedures apply to all departments of the University, in which employees are involved in the recruitment of students. Any reimbursement of expenses for visits by potential students will be at the discretion of the University, having regard for budgetary considerations. All expenses require the pre-approval, in writing, by the appropriate Dean, Director, Chair, or Administrative Head.

**4.13.03** The following process shall be followed when determining which visits may be financially supported by the University:

- A request, in writing, to reimburse a student, in full or in part, for expenses incurred during a visit to our campus, as part of the student recruitment process, shall be submitted to the appropriate Dean, Director, Chair, or Head of Administrative Unit for approval prior to such a visit occurring. The request shall include a list of the expenses, and the amounts, for which reimbursement is requested.
- The appropriate Dean, Director, Chair, or Administrative Head shall respond, in writing, to such a request, approving or denying the request. If approval is granted, the response shall specify which expenses have been approved, and a maximum amount for which the student will be reimbursed.
- The financial resources for any such reimbursement must be available within the current operating budget of the department from which the request originated, unless alternative arrangements are authorized in advance by the administrator considering the request.
- Expenditures should be kept to a minimum. Reimbursements shall be approved only for expenses that are allowable under the University's expenses guidelines, and any other pertinent standards (i.e. USports). In the case of meal expenses, such will be reimbursed, if approved, in accordance with the University's per diem allowances.

#### **4.14 Spousal Travel**

**4.14.01** Travel expenses for a spouse are not reimbursable unless it can be shown that the spouse's presence was both essential and directly related to the effective

accomplishment of the University mission. In these limited instances, faculty and staff must obtain written approval in advance authorized by the supervising Vice President.

#### **4.15 Research**

**4.15.01** Where policies or guidelines provided by a funding agency or sponsor conflict with these Procedures or the Travel, Hospitality and Business Expenditures Policy, those of the funding agency take precedence, unless the University's Policy or Procedure, or portion thereof, is more rigorous.

**4.15.02** Most granting agencies do not allow hospitality or entertainment expenses or alcoholic beverages as claimable expenses.

#### **4.16 Travel Expenses Paid by Corporate Visa**

**4.16.01** Where the Corporate Visa card is used, the expenses should be included in the Travel Claim, supported by copies of the receipts or Visa reconciliation statement. The amounts paid by Visa should be identified in the claim, and deducted from the amount payable, similar to advances. Original detailed receipts should be submitted with the Visa reconciliation.

**4.16.02** Claimed expenses shall be supported by original receipts providing detail of expenditures (credit card slips which do not show the details of what was purchased are not adequate). In the rare circumstance that a receipt is not available, or is lost, a note of explanation should be attached to the claim and initialed by the appropriate administrator.

**4.16.03** Instructions for completion of the University Travel Expense Claim Form can be found on page 2 of the Form.

#### **4.17 Authorized Travel Agency**

**4.17.01** The University of Winnipeg has entered into an agreement with Out'n About Travel Inc. (Out'n About) for the arranging of all travel services paid from University operating accounts. We also encourage those paying with designated or research funds to use Out'n About, however it is not mandatory.

**4.17.02** Signed Travel Approval forms shall be submitted to Out'n About Travel as authorization to book the travel requested. Bookings are made directly by Out'n About for the University personnel (client) and a confirmation is sent directly to the client. Billings from Out'n About are forwarded to Accounts Payable for reconciliation and payment, on a monthly basis.

**4.17.02** Out'n About can be reached at (204) 985-9200 or 1-800-254-5552. If you encounter any problems with Out'n About, please contact the Director of Purchasing.

### **5.0 Relevant Legislation**

- Not applicable

### **6.0 Related Policies, Procedures and Institutional Documents**

- Conflict of Interest Policy
- Hospitality Expenditure Procedures
- Institutes and Centres Policy

- President Expenditures Policy
- Sustainability Policy
- Travel and Business Expenditures Policy