



## POLICY FOR TRAVEL AND OTHER ALLOWABLE EXPENSES

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**Effective Date:** November 26, 2003

**Originating Office:** Office of the Vice-President, Finance

**Supersedes /Amends:** CFO-3/December 17, 2002

**Policy Number:** VPF-3

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### SCOPE

This policy applies to all University travel and other allowable expenses from all sources of funding administered by the University.

### PURPOSE

The purpose of this policy is to:

- a. Establish procedures for those who incur and/or approve travel and other allowable expenses;
- b. Outline procedures for the reporting and documenting of allowable expenses.

### DEFINITIONS

For the purpose of this policy:

*Allowable expenses* mean University-related expenses that have been paid directly by or on behalf of faculty and administrative and support staff ("University members") and visitors.

### POLICY

#### GENERAL

1. Travel and other allowable expenses shall only be reimbursed upon the submission of a properly completed and approved Expense Report. The Expense Report must be accompanied by original vouchers and invoices and should be submitted to the Accounts Payable Unit of Financial Services ("Accounts Payable") within ten working days following the completion of a trip.

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2. Expenses which are of a personal nature should not be included in vouchers supporting University expenses. Where such expenses are included, they must be clearly shown as reductions on the Expense Report. 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.
3. In general, University members shall be reimbursed by direct deposit in the amount equivalent to the actual expenses incurred. All expenses must be listed on the Expense Report in the currency that was used for the actual expenses and in the equivalent Canadian dollars. The exchange rate(s) should equal the claimant's actual cost of obtaining foreign funds.
4. The Expense Report must be a comprehensive report. As such,
  - a. the expenses to be reported include transportation costs, hotel bills, meals and other items that have been paid directly by the University, the claimant or any other party;
  - b. the dates, purpose of the trip and each city visited must be listed separately;
  - c. a copy of the itinerary for attendance at a conference, if applicable, must be included as well as a copy of the registration form;
  - d. if the expenses are charged to a research project, the affiliation of the claimant to the research project should be indicated;
  - e. the persons or organizations visited and the dates of each visit must also be shown, as well as details of all daily claims for expenditures relating to those visits;
  - f. the specific nature of all expenses must be identified. Amounts not clearly identified on an Expense Report shall not be reimbursed.
5. Foreign visitors may claim expenses in currencies other than Canadian dollars for expenses incurred in foreign currencies. A cheque or money draft in the appropriate

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currency for the total amount claimed may be requested. In all instances, the source of funding will be charged in equivalent Canadian dollars.

6. If the University is asked to reimburse the claimant for only a portion of the total cost of a trip and the claimant wishes to use a portion of the original vouchers submitted for some other purpose, Accounts Payable shall enter the amount paid by the University on each original voucher or ticket stub and shall return the annotated original to the claimant.
7. The Expense Report shall not be used to pay for salaries or honoraria.

### TRAVEL EXPENSES

#### General

8. The nature and the reasons, by trip, for the expenses incurred must be clearly indicated on the Expense Report. Credit card sales slips, credit card statements, cancelled cheques and travel agency statements not accompanied by the original vouchers are normally not sufficient for reimbursement, except as specifically provided for below.
9. From time to time, the University appoints one or more Official Travel Agencies (see Appendix A). All travel arrangements must be made with these agencies in order to take full advantage of their services. However, travel arrangements may be purchased through any other travel agency for a lower or equal fare but only after obtaining a written quotation from one of the University's Official Travel Agencies. This quotation must be submitted with the Expense Report at the time of submission for reimbursement. An appropriate source of funding must be assigned on the Expense Report for all approved reimbursable expenses.
10. When making travel arrangements, items such as cost, time spent travelling and convenience should be considered in order to promote the most efficient use of all resources.
11. Where the airline ticket or other costs have been paid directly by the University, such costs must be entered on the Expense Report under the proper category and then deducted as a prepayment by the University.

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### Travel Advance

12. Where necessary, a travel advance will be issued to staff who are not eligible for a corporate credit card. Advances are provided for out-of-province travel only. Advances are provided for requests of \$500.00 or more and the amount of the advance is supported by a detailed breakdown of the intended usage. Advances will be limited to 80% of the amount requested. Advances may be obtained by completing a cheque requisition. Travel advances will not be issued for airfare, hotel, car rental and registration fees. No additional advance or reimbursement of any kind shall be made if settlement of a prior travel advance is outstanding.
13. Requisitions for a travel advance cheque or direct deposit must be sent to Accounts Payable at least two weeks prior to departure. Advances shall be issued in Canadian or U.S. Dollars only.
14. A travel advance shall not be provided to University members having a Corporate Card unless the funds are required for goods or services that cannot be charged to the Corporate Card.
16. All advances must be cleared by submitting an Expense Report to Accounts Payable within 10 working days following the completion of a trip. If an amount is to be returned to the University, a personal cheque in the correct amount, payable to Concordia University, must be attached to the Expense Report.

### Transportation Expenses

17. Reimbursement of transportation expenses shall not exceed rail fare or economy airfare. When rail travel is used, club car accommodation is acceptable for day trips. If overnight travel is necessary, roomette class accommodation may be used.
18. Flight cancellation insurance is an allowable expense. Where additional medical coverage is warranted, such coverage shall be allowed. If the source of funding is a research account (grant or contract), prior approval may be required. No other form of travel insurance shall be reimbursed.
19. Expenses related to stopovers that are unnecessary for University or research purposes and that are avoidable will not be reimbursed.

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20. Claims for air and rail fares must be supported by the passenger's copy of the ticket. Credit card sales slips may be used to support claims for gas for car rentals. Original paid receipts or vouchers are required for all other expenses being claimed except for mileage claims, parking meters and gratuities paid in cash.
21. Use of a private automobile should be limited to those trips where no suitable public transportation is available or where a private automobile is more efficient, considering all costs and time availability.
22. When a private automobile is used strictly for personal convenience and such expense exceeds the costs of equivalent public transportation, only the cost of such equivalent public transportation shall be reimbursed. The maximum reimbursement shall be economy airfare.
23. When a private automobile is used for University business, the owner must ensure that his or her personal automobile insurance is adequate. A minimum of \$1,000,000 third party liability insurance is recommended.
24. The mileage reimbursement rates currently in effect are outlined in Appendix B. These rates shall be reviewed and may be adjusted from time to time.
25. If renting a car for University purposes (see Appendix A), the University's name must appear on the rental contract and insurance should be purchased. For rentals outside of Canada, insurance coverage is mandatory. For further information, the Fixed Assets, Capital Funds and Insurance Claims Coordinator in Financial Services should be consulted.
26. Taxi fares related to University business shall be allowable expenses. A receipt indicating the date, starting point and destination of each trip shall be required.
27. Parking expenses related to off-campus University business shall be allowable expenses. A receipt shall be required for lot parking but not for metered parking. On-campus parking by University members shall normally not be an allowable expense.
28. Traffic violations shall not be allowable expenses.

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### Accommodation Expenses

29. University members should inquire with the Official Travel Agencies in order to obtain the most reasonable room rates at major hotels.
30. From time to time, the University appoints one or more local hotels. Accommodations should be booked with these hotels in order to take full advantage of their services (see Appendix C).
31. Reimbursement for hotels, motels and other lodging shall be limited to reasonable amounts in the particular circumstances and normally shall not exceed the single occupancy rate. When University members stay with relatives or friends, the relevant dates should be indicated on the Expense Report (see Appendix B).

### Meal Expenses

32. Expenses for meals while travelling on University business will be reimbursed by either of the following methods (see Appendix B):
  - a. claiming a per diem allowance - no receipts required; or
  - b. listing actual costs on the Expense Report, including gratuities and taxes. Credit card sales slips or restaurant bill stubs must be used to support all such claims for meals.
33. For a given trip, a University member may opt to claim meal reimbursement either on a per diem basis or on an actual expense basis but no combination of the methods is allowable.

## PROMOTIONAL EXPENSES

### Meals or Receptions

34. The nature and purpose of the event, including the name of the group or the names of the people being entertained, must be listed on the Expense Report. Original vouchers are required. Promotional meals are normally not an allowable expense on research grants.

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### Supplies and Miscellaneous Expenses

35. The purchase of supplies or miscellaneous expenses in excess of \$1000.00 must be done through Purchasing Services. However, in circumstances where a University member has paid for minor supplies in an amount less than \$1000.00, an Expense Report may be used as outlined below.
36. Charges for telephone usage, telegrams and postage related to University business shall be allowable expenses. Original receipts shall be required with the exception of pay telephone claims.
37. 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 for these purposes includes the customer copy of a credit card sales slip, and if available, a cash register slip.
38. Costs for memberships required for approved University purposes and seminar fees are allowable expenses. Membership is normally not an allowable expense on research grants. The receipt from the organization and/or copy of the application form together with proof of payment must be attached to the Expense Report.
39. Expense Reports for supplies and other expenses must be submitted within 60 days of the incurring of the expense.

### CORPORATE CARD

40. Service charges relating to late payment credit card charges are the sole responsibility of the cardholder and will not be reimbursed unless it can be demonstrated that Accounts Payable was responsible for the late payment charges.
41. Requests for Corporate Cards must be made to the Supervisor, Accounts Payable.
42. Cardholders have two options for the payment of their account:
  - a. Upon receipt of the statement, the cardholder may pay the full amount charged directly to U.S. Bank Canada. The cardholder shall then claim a reimbursement

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by submitting an approved Expense Report designating the cardholder as the payee and following the procedure described in this policy; or

- b. Upon receipt of the statement, the cardholder may submit it, along with an Expense Report, following the procedure outlined in this policy with the Corporate Card Company being designated as the payee. The University shall then pay the amount approved directly to the Corporate Card Company; or

In the case of the Faculty of Arts and Science, all Corporate Credit Card accounts for faculty members will be reimbursed using option (a).

43. In those cases where non-allowable expenses have been charged to the Corporate Card, a personal cheque to cover those expenses must be attached to the Expense Report.

### APPROVALS AND RESPONSIBILITIES

#### General

44. The claimant is responsible for ensuring that claims for expenses are accurate, in accordance with University policy, and that they will not be used for income tax purposes.
45. 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 on the Expense Report. In the event that reimbursements for expenditures are subsequently received from other organizations, and the University has already reimbursed these expenses, a refund must be made to the University.
46. The individual who approves the Expense Report or travel advance is responsible for ensuring that the expenses are for University purposes only, are in accordance with University policy, and are charged to the correct accounts.
47. Most granting agencies assume and expect that University policies will prevail. If a research grant or contract is charged, the grant holder/principal investigator is responsible for ensuring that all expenses charged to his or her research account conform to 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 accounts.

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### Approval of Expense Reports and Travel Advances

48. All travel advances and Expense Reports must be signed and dated by the claimant and be approved and dated by the person to whom the claimant reports.
49. During the temporary absence of a person having signing authority to approve claims, the claimant should go up one hierarchical level, except where an acting person has been appointed. In these cases, the person having signing authority must provide written notice to the Director of Accounting Operations indicating the name of the person to whom authority is delegated and the period of time for which the delegation is valid. Approval authority cannot be delegated to the claimant.
50. Reimbursement of expenses does not, in itself, constitute ultimate approval. All transactions are subject to subsequent audit adjustment.
51. Expense Reports and travel advance requests that do not conform to this policy will be returned to the claimant. Expense Reports which are re-submitted to Accounts Payable and which still do not conform to this policy will be returned for clarification to the person to whom the claimant reports.
52. In the rare circumstances where exceptions to the present policy are warranted, they must be approved by the Director of Accounting Operations.

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### APPENDIX A

#### Official Travel and Car Agencies

Voyages Group Ideal  
5415 Paré, #1  
Ville Mont-Royal, Quebec  
H4P 1P7  
Telephone: (514) 342-9554  
Fax: (514) 342-7799  
Web site: <http://www.groupeideal.ca>

Norko International Travel  
1234 Stanley Street  
Montreal, Quebec  
H3B 2S7  
Telephone: (514) 871-8888  
Fax: (514) 871-0148  
Web site: [www.norkotravel.com](http://www.norkotravel.com)

Uniglobe Voyages Lexus  
1253, ave. McGill College, suite 155  
Montreal, Quebec  
H3B 2Y5  
Phone: (514) 397-9221  
Fax: (514) 397-2679  
Web site: [www.uniglobelexus.com](http://www.uniglobelexus.com)

Discount Car Rentals  
Contact any outlet and indicate your affiliation with the University

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**APPENDIX B**

Mileage, Accommodations and Meal Per Diem Rates

Mileage

- The per diem rate is \$0.43 per kilometre

Accommodations

- The rate for accommodations with friends or relatives is \$45.00 per night

Meals

- The per diem meal allowance is \$46.25 per day:
  - Breakfast \$ 9.00
  - Lunch \$13.00
  - Dinner \$24.25

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### APPENDIX C

#### Official Local Hotels

Chateau Versailles  
1808 Sherbrooke St. West  
Montreal, Quebec  
Tel: (514) 933-3611

Website: <http://www.chateauversaillesmontreal.com>

Hotel Maritime Plaza  
1155 Guy Street  
Montreal, Quebec  
Tel: (514) 932-1411

Website: <http://www.hotelmaritime.com>

Clarion Hotel and Suites  
2100 De Maisonneuve Blvd. West  
Montreal, Quebec H3H 1K6  
Tel: 931-8861 or 1-800-361-7191  
Fax: (514) 931-7726

Web site: <http://www.clarionmontreal.com>

Le Nouvel Hotel  
1740 René-Lévesque Blvd. West  
Montreal, Quebec  
Tel: (514) 931-8841

Website: <http://www.lenouvelhotel.com>

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The Hotel Omni Mont-Royal  
1050 Sherbrooke Street West  
Montreal, Quebec  
H3A 2R6  
Tel: (514) 284-1110  
Website: <http://www.omnihotels.com>

Le Meridien Versailles  
1808 Sherbrooke Street West  
Montreal, Quebec  
H3H 1E5  
Tel: (514) 933-8111  
Website: <http://www.lemeridienversailleshotel.com>