

**Memorial University of Newfoundland  
Financial and Administrative Services  
Schedule of Reimbursable Expenses**

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## Private Overnight Accommodations

The standard rate for private overnight accommodations is \$25.00 Canadian per night in Canada and \$25 US per night in the United States and other countries.

## Per Diem Allowances

	<b>Canada</b>	<b>U.S. or other Countries</b>
<b>Breakfast</b>	10.00	10.00
<b>Lunch</b>	15.00	15.00
<b>Dinner</b>	<u>25.00</u>	<u>25.00</u>
	<u>50.00</u>	<u>50.00</u>
<b>Currency</b>	<b>Canadian</b>	<b>(US)</b>

Tips or gratuities are included as part of the per diem amount.

Employees are entitled to claim for breakfast when they begin travel status 2 hours or more prior to the beginning of their regularly scheduled work day.

Employees on travel status are entitled to claim for dinner when they are unable to return to headquarters or their place of residence until at least 2 hours after the end of their regularly scheduled work day.

Employees travelling for less than one day which does not involve overnight stay are entitled to claim the applicable meals only. The individual meal rates (including gratuity) are detailed above.

Employees on extended travel in one general location (in excess of 30 days) should obtain alternate accommodations (apartment, boarding house). The per diem rate in this circumstance will be 50 per cent of the above rates for the entire duration of the travel.

## Incidentals

For persons travelling in excess of two consecutive nights, an extra \$5 per day will be added to the meal per diem to cover the costs associated with personal telephone calls, laundry, gratuities, dry cleaning, valet services and other incidentals associated with travel away from home.

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## **Home Hosting**

The maximum to be reimbursed:

Receptions - \$10.00 per person to a maximum of 25 individuals  
Luncheon - \$15.00 per person  
Dinner - \$25.00 per person

## **Restaurant Hosting**

The maximum to be reimbursed:

Breakfast - \$15.00 per person  
Luncheon - \$25.00 per person  
Dinner - \$50.00 per person

## **Vehicle Mileage Allowance**

**The mileage reimbursement rate for the period April 1, 2012 – June 30, 2012 is 37.88 cents/kilometer.**

Historical rates are:

January 1 – March 31, 2012	36.47 cents/kilometer
October 1 – December 31, 2011	36.29 cents/kilometer
July 1 – September 30, 2011	36.16 cents/kilometer
April 1 – June 30, 2011	36.84 cents/kilometer
January 1 – March 31, 2011	35.68 cents/kilometer
October 1 – December 31, 2010	34.29 cents/kilometer
July 1 – September 30, 2010	34.56 cents/kilometer
April 1 – June 30 2010	34.70 cents/kilometer
January 1 – March 31, 2010	34.33 cents/kilometer
October 1 – December 31, 2009	33.63 cents/kilometer
July 1 – September 30, 2009	34.82 cents/kilometer
April 1 – June 30, 2009	33.07 cents/kilometer

# Memorial University of Newfoundland Financial and Administrative Services Schedule of Reimbursable Expenses

The Board of Regents, at its meeting on October 20, 2005, approved the adoption of the Provincial Government's "Kilometer Rate Adjustment Formula" effective October 1, 2005. The kilometer rate adjustment formula includes:

## 1. Base Fuel Rate

The "base fuel rate" for calculating fuel costs is 79.4¢ per liter.

## 2. Fuel Price

"Fuel prices" shall be those set by the Petroleum Pricing Office for the Avalon Region (Zone 1).

## 3. Adjustment Formula

a. The "base kilometer rate(s)" shall be adjusted (up or down) on each of the "adjustment dates" based on the difference in the "fuel price" on the "adjustment date" and the "base fuel rate" multiplied by 1/10.

$$\begin{aligned} & \text{("fuel price" on "adjustment date" - \$0.794) x 0.10} \\ & = \text{km rate adjustment} \\ & \{ \text{km rate adjustment is added to the "base kilometer rate"} \} \end{aligned}$$

b. Kilometer rates shall be rounded to two decimal places after the dollar (\$0.00).

## 4. Adjustment Dates (Quarterly Adjustment)

The first adjustment date was October 1, 2005. The kilometer rate shall be adjusted based on the "Adjustment Formula" and on a quarterly basis as follows:  
January 1<sup>st</sup>, April 1<sup>st</sup>, July 1<sup>st</sup>, and October 1<sup>st</sup>

## 5. Reimbursement Rate

Reimbursement shall be at the rate(s) in effect on the date of travel.

## Taxis

When an employee is travelling between their normal place of residence and the airport (or the normal drop-off point of a commercial carrier), reimbursement shall be actual taxi fare to a maximum of \$40 each way for St. John's and \$60 each way for Corner Brook.