Procedure for Travel Expense Management

NOT IN EFFECT UNTIL JANUARY 1, 2027



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Responsible Unit: Office of the Associate Vice-President (Finance) and Chief Financial Officer

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This procedure supplements the *Travel Expense Management Policy* and related policies and procedures. It should be read together with those documents. Where a Traveller is subject to a contract or agreement that requires alternative arrangements, those arrangements must be supported during the authorization and claims process.

Travellers should consult their Unit Head, unit financial administrator and / or Financial Services when clarification is required.

Definitions

Extraordinary Circumstances: Unforeseen, non-discretionary, and verifiable emergencies beyond a traveler's control, such as but not limited to illness, death in the family, natural disaster, labour dispute, etc.

Mobility Charges: Long-distance calling or data charges on a mobile device.

Most Economical: Refers to the travel option that provides the best overall value for the University, considering price and efficiency among other factors. While this is often the least expensive option, there are situations where a slightly higher rate or fare may be deemed more economical, such as a hotel that is closer to meeting venues and decreases transportation costs.

Online Booking Tools: Digital platforms such as websites or applications (apps) used to search for and secure bookings for flights, accommodations, rental vehicles, etc. These may include the tools provided by Memorial’s Travel Service provider, company-specific websites like an airline or hotel chain, or general travel booking resources that search and compile results from multiple websites.

Professional Development: An upgrading activity that goes beyond the scope of the employee's job description, although it may indirectly improve job performance.

Receipt: The proof of travel expense payment required to support the amount requested for reimbursement on a travel expense claim.

Traveller: any member of the University Community making a claim under the terms of University travel policy and procedures.

Travel Service: A commercial service that provides travel quotations and bookings and assists with booking management. Information on the University's current contract can be found via Strategic Procurement.

Travel Deviation: A departure from University travel policies or procedures that requires authorization by both the Unit Head and Vice-President (Finance and Administration).

Unit Head: Those holding the responsibility of a unit's budget and activities (or their delegate), with the authority to approve travel and the ability to assess that such travel is necessary, reasonable, legitimate, and appropriate.

University: Memorial University.

University Community: Comprised of all people who teach, conduct research, study, or work at or act under the auspices of the University and includes, without limitation, all employees, students and any other person(s) while they are acting on behalf of, or at the request of, the University.

University Corporate Travel Card: The University credit card approved by Financial Services for use by a Traveller.

Visitor: A person invited by the University to temporarily teach, conduct research, collaborate or consult, or act as a special guest, including but not limited to distinguished professors, visiting researchers, scholars, visiting government officials and other guests of honour.

Procedure

1. **Travel Authorization:** Before committing funds to travel, complete the appropriate authorization form as outlined in the *Procedure for Travel Authorization.*

2. **Travel Status**: Travel expenses will only be reimbursed when travelling a reasonable distance beyond the area where work is ordinarily performed, including the Traveller's primary residence.

3. **Travel Advances:** As per *The Procedure for Travel Authorization.*

4. **Credit Cards:** Use of personal credit cards is permitted. Alternatively, frequent Travellers may be eligible for a University Corporate Travel Card. Cardholders are responsible for understanding their card benefits and obligations such as payment

due dates, remedies for missed connections, delayed flights, denied boarding, etc. Contact Financial Services for more information on eligibility, card benefits and the application process.

5. Use of Travel Service Providers and Special Rates

5.1. In seeking the Most Economical rate, consult with Memorial's contracted Travel Services providers for travel quotations and bookings, and assistance with booking management. Contracts include travel booking and rental car services, and intra-provincial air transportation.

5.2. When contracted Travel Service providers are unable to provide required bookings, other Travel Service suppliers or Online Booking Tools may be consulted. Such occasions must be documented.

5.2.1. In such cases, fees for other Travel Services providers are reimbursable to the maximum of those charged by University's contracted Travel Service provider.

5.3. Requesting CAUBO or other Government rates at the time of booking and purchasing flights during seat sales or regional promotions is recommended.

6. Foreign Exchange

6.1. When quotations or Receipts are not in Canadian Dollars (CAD), convert expenses to CAD using the average Bank of Canada nominal currency exchange rate. In cases where the Bank of Canada does not provide an exchange rate for a country, Oanda rates are accepted. Information on how to claim Receipts requiring a currency conversion can be found in the *Procedure for Travel Claims and Reimbursement*.

6.2. As an alternative to section 5.1 above, exchange rates incurred may be claimed when supported by a credit card statement.

6.3. When possible, set the currency to CAD when using Online Booking Tools to better estimate expenses for the Travel Request or Visitor Approval Form.

6.4. The cost of converting CAD to other currencies and converting other currencies to CAD is claimable with an appropriate Receipt.

7. Receipts

7.1. Original Receipts are required to support all claimed expenses except when rates or allowances are claimed from the *Schedule of Reimbursable Expenses*. Additional information on Receipt requirements can be found in the *Procedure for Travel Claims and Reimbursement.*

7.2. When claims are composed solely of amounts that do not require Receipts, any available documentation that provides proof of travel to the authorized destination(s) can be submitted to support the claim. Where no such proof exists, a signed statement attesting that travel has occurred is required.

8. **Incidentals**: The incidental rate as per the *Schedule of Reimbursable Expenses* may be claimed for every night on Travel Status. The incidental rate offsets costs associated with personal expenses or gratuities (except taxis – see section 13).

9. **Combining Personal Travel with University Travel:** Only expenses relevant to University travel will be reimbursed. If a Traveller interrupts or extends their travel to accommodate personal travel, a quote for the expenses related to the University business portion must be provided.

10. Meals

10.1. Expenses for meals are to be paid by the Traveller when they are incurred and are not to be charged to the University for future payment.

10.2. Meals are reimbursed on a claim at per diem rates (includes tax and gratuity), unless otherwise authorized. No Receipt is required when claiming these amounts.

10.3. Meal rates cannot be claimed when such meals are included in a conference or program registration fee, or when another person has submitted a claim for the same meal. If a Traveller has a dietary restriction that a conference or program is unable to accommodate with advance notice, the Traveller may claim the meal rate for the unaccommodated meal.

10.4. When hosting guests of the University for a meal while travelling, such hosting must comply with the *Hosting Policy*. [1]

[1] Under review this fiscal

10.5. When meal costs are unusually high and /or meal options are scarce within a reasonable distance from a Traveller's accommodations, actual and reasonable expenses of the meal(s) may be approved by the Unit Head with appropriate documentation.

10.5.1. When choosing this option, original itemized Receipts must be submitted for all meals at that location instead of claiming the per diem. Gratuity of up to 15% is permitted. Alcohol on such Receipts will not be reimbursed.

9.6 Fifty percent (50%) of the meal and incidental allowances shall be paid starting on the 31st consecutive calendar day of Travel Status at the same location.

11. Accommodations

11.1. Accommodations expenses will be reimbursed to a maximum period beginning with the night before the approved purpose for University travel begins, up to and including the night of the date when the approved purpose for University travel concludes.

11.2. Commercial Accommodations

11.2.1. The standard for accommodations is the Most Economical single room in accommodations types such as hotels, inns, homestays (e.g. Airbnb), etc.

11.2.2. Accommodation charges related to additional occupancy of a room will not be reimbursed unless otherwise stated in an applicable contract or collective agreement (e.g. eligible relocating appointees).

11.2.3. Weekly or monthly rates should be requested when spending more than one continuous month on Travel Status.

11.3. Private Overnight Accommodations

11.3.1. The use of private, non-commercial accommodations is encouraged and may be claimed at the approved nightly rate *Schedule of Reimbursable Expenses*.

12. Air Transportation

12.1. Except when another mode of travel is practical and more economical, air travel is the accepted normal mode of transportation for University travel.

12.2. To ensure the responsible stewardship of public and research funds, travelers will book the lowest, non-premium economy fare on a route considered to be the most effective use of the Traveller's time.

12.3. When not included in the lowest fare, other allowable expenses include:

- Standard seat selection at the lowest possible rate.
- One (1) carry-on and one (1) piece of checked baggage at the lowest possible rate.
    - Additional or oversized baggage will be reimbursed if deemed by the Unit Head to support the purpose of travel.

12.4. When there is a high likelihood that the purpose for travel might change and a travel credit is unlikely to be used within a year, cancellation insurance that protects the Traveller against the forfeiture of non-refundable transit costs due to unforeseen, non-discretionary, and verifiable emergencies is permitted.

12.4.1. "Cancel For Any Reason" insurance that supports cancellation for personal or discretionary convenience is not an allowable expense.

12.5. Change fees and/or fare differentials may be reimbursed with Unit Head authorization when a flight or flight leg must be changed due to Extraordinary Circumstances. Minor delays are not usually considered Extraordinary.

12.6. Business class or premium, fully flexible economy is not reimbursable unless specified in an applicable contract or agreement, or if pre-authorized as a Travel Deviation during the authorization process by the Vice-President (Finance and Administration) for one for the following reasons:

- Less costly transportation is not immediately available, and delay is not acceptable.
- A higher class is necessary to reasonably accommodate a disability or medical need of a Traveller (supporting documentation is required).
- Extraordinary Circumstances dictate the necessity for departure from this procedure.

12.7. For loss of or damage to equipment and/or baggage, see *Insurance* below.

12.8. If the Traveller expects to engage in frequent travel (6 or more times annually) to a particular area within a fiscal year, the University's Travel Services provider may recommend a flight pass. Seek pre-authorization of the Unit Head or when drafting funding proposals/applications.

12.9. When a Traveller chooses to drive when air transportation is the most economical and practical mode of transportation available, transportation reimbursement will be for the cost of an economy ticket instead of mileage, based a reasonable route to the destination.

13. Taxis and Rideshare

13.1. When required, the least expensive means of ground transportation by the most efficient route will be reimbursed.

13.2. When travelling from the normal place of residence to the airport, or from the airport to the normal place of residence by taxi or rideshare (e.g., Uber), reimbursement shall be the actual taxi or rideshare fare as supported by a Receipt. A maximum gratuity of 15% is permitted.

13.3. Reimbursement for parking fees and private vehicle mileage may be claimed if it is the Most Economical mode of travel to and from the airport. Claimants are required to provide a cost comparison during the authorization process to support this option.

13.4. Airport transfers via public transportation options such as buses, rapid transit (e.g. subways), or light rail (e.g. tram/streetcar) are encouraged when such modes are Most Economical for the Traveller.

13.5. Hiring a taxi or rideshare as a means of travelling in a city/town to carry out the purpose of approved travel may be used when Most Economical. When possible, using public transportation (e.g. subway, trams, buses, etc.) is encouraged.

13.6. When a taxi or rideshare is hired for long distances, care must be exercised to ensure that it is the Most Economical mode of travel available. Modes such as buses or trains may be Most Economical given traffic congestion in some major cities.

14. Rental Cars

14.1. When Most Economical, a rental vehicle can be hired at the most practical size, considering the travel purpose and number of passengers. Rationale

for renting a vehicle must be approved by a Unit Head and rationale must be provided with the travel claim.

14.1.1. Rental car companies may impose age restrictions or charge young renter fees to renters under a particular age, thus impacting your decision to rent.

14.2. Reimbursable expenses (with Receipts) include the rental fee, reasonable per kilometre charges (when applicable), fuel, parking when paid parking lots are the only type of lot available, and additional insurance when not covered under the University's plan or a travel credit card. No other expenses are reimbursable without pre-authorization.

14.2.1. Ineligible expenses include items such as, but not limited to, mileage incurred for personal business, additional insurance when not pre-authorized, traffic violations (tickets), maintenance and repairs, towing, etc.

14.3. The *Insurance* section below provides an overview of coverage under the University plan or University Corporate Travel Card. Note that some rentals types (e.g. large vans) may not be covered by the plan or card.

14.4. Gas tanks must be filled or electric vehicle charged to the required level before return to avoid a costly surcharges. Any charges for refueling or charging after the car is returned will not be reimbursed.

14.5. Visitors are not eligible for rental car reimbursement but may be reimbursed for taxis or public transportation during their visit. See the *Procedure for Visitor Travel* for more information.

14.6. When renting beyond 30 days to carry out an approved purpose for travel within Newfoundland and Labrador, Travellers are subject to the *Fleet Management Policy* and must contact Facilities Management to ensure they meet the requirements to become an Authorized Operator and negotiate a special rate for rental of vehicles.

15. Personal Vehicles

15.1. When required by the University to use a personal automobile for casual University travel the reimbursement rate is listed on Schedule of Reimbursement Expenses as per the Provincial Government's "Kilometer Rate Adjustment Formula", which is updated on a quarterly basis.

15.2. A mileage log that includes the source (e.g. website) of the mileage calculation must accompany any mileage claim. Any ferry portion of the calculated travel distance is not reimbursable.

15.3. Ineligible expenses include, but are not limited to, vehicle storage, gasoline, traffic violations, repairs, expressway tolls, etc.

15.4. Charges for tolls and ferries are permitted when required to access an authorized destination.

15.5. Claims for parking are permitted when paid parking lots are the only type of lot available.

15.6. When a personal vehicle is used but is not the Most Economical choice, reimbursement will be for the cost of Most Economical mode of transportation, based on the most reasonable route to and from the destination instead of mileage.

16. Rail, Bus, Sea and Other Modes of Transportation

16.1. When travel by rail or bus is authorized, the Traveller will be reimbursed for the cost of a first-class ticket, including accommodations at the same class when overnight travel is involved. Travel will not be reimbursed for journeys with premium tourist-style suppliers.

16.2. Because of time and cost, travel by sea is not normally Most Economical. Where this mode of travel is Most Economical, reimbursement will be the cost of a first-class ticket, including accommodations at the same class when overnight travel is involved, and the transportation of a vehicle when necessary to travel by ferry.

16.3. With an authorization from a Unit Head and subsequent authorization via the Vice-President (Finance and Administration), a Traveller may hire a boat. Should boat hire be permitted, Risk Management Services must be consulted in respect of insurance.

16.4. There may be times when other modes of transportation such as ATVs or snowmobiles are Most Economical. Such expenses (e.g., rental, fuel, safety equipment, etc.) should be quoted for Unit Head authorization.

17. **Hosting:** Hosting expenses incurred while on Travel Status are only claimable expenses when permitted under the *Hosting Policy*.

18. Conference Fees:

18.1. Travel expenses incurred for approved Professional Development travel as per the *Employee Training and Development Policy.* Travel will be reimbursed in accordance with the *Travel Expense Management Policy*, this procedure, and any other applicable employment contract or collective agreement.

18.2. Conference registration fees are reimbursable with appropriate Receipts.

18.3. Alternatively, such fees may be paid by University purchasing card (p-card) with appropriate Unit Head authorization, with such payment noted on the Travel Request Form.

18.4. See *Meals* for more information on allowable meal per diems while attending a conference with meals included in the fee.

19. Mobility Charges

19.1. Personal calls are considered part of the *Incidentals* rate and will not be reimbursed.

19.2. Reasonable measures should be taken to reduce or minimize Mobility Charges for University-related purposes when travelling. Every effort should be made to use free wi-fi and communications platforms (i.e. MS Teams) to minimize Mobility Charges, particularly when outside of Canada.

19.3. When using a University-issued device and Mobility Charges are incurred for University-related purposes when outside of Canada, such costs do not need to be claimed; they will automatically appear on the Traveller's monthly mobility bill the first time the device is used outside of Canada.

19.4. When using a personal device and Mobility Charges must be incurred for University-related purposes, the cost of the Most Economical SIM/eSIM package may be claimed at the discretion of the Unit Head.

19.5. Mobility Charges that are considered excessive for the travel period or are used primarily for personal calls will not be reimbursed.

20. Travel documentation:

20.1. Costs of obtaining visas required for University travel outside of Canada are reimbursable at the discretion of the Unit Head.

20.2. Costs for inoculations, vaccinations, x-rays and health clearance certification required for University travel outside of Canada will be reimbursed at the discretion of the Unit Head.

20.3. Passports are considered a personal item and must be obtained at the cost of the individual.

21. Insurance

21.1. Medical Insurance and Emergency Medical Travel: Charges for medical and hospital treatment and emergency medical travel are not reimbursable expenses those covered by the University group benefits plan, which provides worldwide travel health insurance coverage when travelling outside of the Newfoundland and Labrador. For further information concerning travel health coverage contact the Department of Human Resources.

21.1.1. Those travelling outside of Newfoundland and Labrador or Canada and are not covered by the University's medical plan may need to arrange for additional medical insurance through a provider of their choice. Such costs are reimbursable at the discretion of the Unit Head.

21.2. Flight Delay Services: Those covered under the University's group benefits plan may be eligible for flight delay services when a flight is appropriately registered as per the plan's direction.

21.3. Vehicle Insurance

21.3.1. *Car Rental in Canada and the United States:* No additional insurance is required and must be declined. The rental agreement must be written with both the name of the renter and "Memorial University of Newfoundland" somewhere on the agreement. The University's insurance policy provides coverage in the event of physical damage to the rental vehicle and bodily injury to another person.

21.3.2. *All other countries:* Additional insurance may be required. Consult with Risk Management Services to learn if the country you plan to rent in is excluded from the University's non-owned auto policy for rentals outside of Canada and the United States. If such exclusions exist, both Collision Damage Waiver (CDW) and liability insurance should be purchased. All other insurance should be declined.

21.3.3. If involved in an accident in a rental car, follow the procedure outlined by Risk Management Services. Note that units will be responsible for any deductible incurred through an insurance claim on the University's insurance plan.

21.3.4. When using a personal vehicle, the owner's insurance provides insurance coverage. It is strongly recommended by Risk Management Services to obtain $2 million in third party liability coverage.

21.4. Loss of or Damage to Equipment and/or Baggage

21.3.1 Claims for loss of personal effects or damages to personal effects are the responsibility of the Traveller. Claims for such damage or loss during transportation should be made to the carrier. In some cases, credit cards also offer compensation for such loss.

21.3.2 Loss of or damage to University equipment during travel must be reported to the Unit Head. Any insurance claims shall be made by the Traveller in consultation with the Unit Head and Risk Management Services per the *Tangible Asset Administration* and *Insurance Coverage - Property and Liability* policies and related procedures. If the equipment contained University information, follow the *Procedure for Reporting Suspected Security Incidents*.

22. Loyalty Programs

22.1. Redeemed loyalty rewards used for University travel are not reimbursable. To determine whether loyalty rewards received through University travel are considered a taxable benefit, consult with the Canada Revenue Agency.

23. Other Expenses:

23.1. No expenditure on the travel claim designated as "other", "miscellaneous," etc., will be permitted. Descriptions are required for all claimed travel expenses.

Related Documents

Procedure for Insurance Coverage - Property and Liability
Procedure for Reporting Suspected Security Incidents.
Procedure for Tangible Asset Administration
Procedure for Travel Authorization
Procedure for Travel Claims and Reimbursement
Schedule for Reimbursable Expenses
Travel Service contracts (Strategic Procurement)
Travel Claim Form

Policies using this Procedure:
Hosting Policy
Travel Expense Management Policy
Travel Outside of Canada Policy