After careful review by the President’s Executive Team, The University of Manitoba Travel and Business Expense Claims Policy and Procedures have been updated. Changes were made based on input from various sources, including internal and external auditors, granting agency guidelines, the functionality of Concur, experiences of staff/travelers/approvers, the Ontario Broader Public Sector Directive, the Western Canada survey of per diems and mileage rates, and a review of most of the U15 travel policies.

Please take the time to familiarize yourself with the new policy and procedures as there are a number of changes to the procedures and allowable expenses which will affect travelers and approvers. The new travel policy and procedures can be found on the following pages and will be available online once the new policy comes into effect.

The new Travel and Business Expense Claims Policy and Procedures will become effective on December 1st, 2014.

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UNIVERSITY OF MANITOBA
PROCEDURES

(CHANGE HAS BEEN HIGHLIGHTED)

<table>
<thead>
<tr>
<th>No.</th>
<th>Effective Date:</th>
<th>Title: Travel and Business Expense Claims</th>
<th>Review Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**Approving Body:**
- Board of Governors
- Senate
- Administration (specify): President

**Authority:**
- Bylaw [name and section #]
- Regulation [name and section #]
- Policy [name and section #] Travel and Business Expense Claims

**Implementation:**
- President delegated to the Vice-President (Administration)

**Contact:**
- Comptroller

**Applies to:**
- Board of Governors members
- Senate members
- Faculty/School Councils
- Department Councils
- Students
- External Parties [Specify applicable employee organizations]
- Employees All [Specify applicable employee organizations and employment groups]

1. **Reason for Procedures**

1.1 To set out procedures secondary to the Policy entitled “Travel and Business Expense Claims” in connection with:

   a) Identifying procedures for booking air and other public transportation travel;

   b) Identifying business and travel expenses which are eligible for reimbursement;

   c) Identifying appropriate supporting documentation requirements;

   d) Identifying procedures for claiming reimbursement of eligible business and travel expenses;

   e) Identifying responsibilities of the claimant and the approver of a travel and business expense claim; and

   f) Identifying rates of reimbursement for mileage incurred and per diem expenses.

2. **Procedures**

2.1 Introduction/Application

This procedure applies to all University travel and business expenses, regardless of the
ultimate source of funding, unless specifically indicated otherwise by the external sponsor contract or policy guidelines. Where the funding source is externally restricted (e.g. by a donor or a research sponsor), any specific conditions that are more restrictive than those stated in this procedure are applicable.

2.1.1 All employees and students who may incur University business expenses shall be provided with a copy of this procedure, or the address of the governance website at www.umanitoba.ca/governance/.

2.1.2 Any exception to this procedure must be pre-approved by the Vice-President with supervisory authority. In the case of exceptions for the Vice-Presidents, those must be pre-approved by the President. All exceptions must be made in writing and either attached to the claim form or provided to Travel Services in advance.

2.1.3 The relevant Vice-President, Dean, or Administrative Unit Head may apply more restrictive constraints over travel expenditures, but not including per diem or mileage rates for employees.

2.1.4 It is the responsibility of the claimant to obtain pre-approval from their one-over-one approver prior to incurring expenses, except in the case of Principal Investigators incurring expenses against research FOPs under their signing authority.

2.1.5 Additional information on travel and travel-related issues can be obtained at the Financial Services website.

2.2 Concur, preferred airline agreements, and exclusive travel agencies.

2.2.1 Air travel arrangements must be made using one of the following alternatives:

a. Concur is the recommended booking method for domestic, trans-border (Canada-USA), and direct international flights.

b. Carlson Wagonlit Travel (CWT) is the recommended booking method for flights which are complex in nature (e.g. group flights, multi-city destinations, and most international flights). A transaction fee applies, and any University negotiated discounts will automatically be applied by the travel agent.

c. Student air travel may be booked using either Concur, CWT, or through Travel Cuts where special fares related to students are available.

d. Direct airfare bookings can be made when traveling to remote areas within a foreign country not available through Concur or CWT. The U of M issued T & E card or cash may be used in these cases.

2.2.2 Class of airfare

a. Airfare selected must be lowest cost available, not to exceed full economy class.

b. Scheduling and routing preferences can be used to justify airfare up to the greater of $100 or 10% above lowest cost available.

c. Exceptions under 2.1.2 must be made in writing and provided to Travel Services before the airfare is booked.

2.2.3 Frequent Flyer Programs

Enrolment fees, service charges, and related costs of air travel plans and similar affinity programs will not be reimbursed.
2.3 Eligibility of Travel Expenses

2.3.1 Transportation

a) Air Transportation
   • Air transportation must be booked in accordance with Section 2.2.
   • Airfare paid using personal travel Airmiles or any other points program is not reimbursable. Taxes and other out of pocket expenses related to these fares are reimbursable.

b) Rail Transportation
   • Club car accommodations are acceptable for day trips.
   • If overnight travel is necessary, roomette class accommodations may be used.

c) Private Automobile
   The allowance for use of personal automobile while on approved University business is $0.43 per kilometer.

   Use of private automobiles should be limited to those trips where no suitable public transportation is available or where private automobile is more economical considering all costs.

   • Only incremental kilometers driven above the distance from residence to normal work location may be claimed.
   • For long distance trips when a private automobile is used strictly for personal convenience, only actual costs (i.e. kilometers driven, hotels, meals, etc.) for the time spent traveling will be reimbursed up to but not exceeding the costs of equivalent public transportation such as lowest cost airfare. Where relevant, a lowest cost airfare quote must be obtained from Concur prior to departure and be attached to the traveler’s Travel and Business Expense Claim.
   • Transportation to an employee’s normal work location may not be claimed except where the employee has been called back to work outside of their normal work schedule and is required to make an additional trip.
   • Each trip must be reported on a separate line in the expense claim.

d) Staff members are recommended to use Concur to take advantage of special car rental rates.

e) Taxis related to University business are an allowable expense.

2.3.2 Accommodation

a) It is recommended that hotel accommodations be arranged through Concur in order to obtain the most economical rate and take advantage of the University’s preferred suppliers.

b) Reimbursement for accommodation will be limited to reasonable amounts in the particular circumstance and normally will not exceed the single occupancy rate.
For example, the University will not reimburse for any additional cost of accommodations for a spouse, child, etc. traveling as a companion.

c) Private arrangements for overnight accommodation with friends or relatives where not inconvenient to the program are allowable. Reimbursement for a token of appreciation may be claimed based on receipts, not to exceed $50 per night. This would not be allowable if the claimant has any ownership (including rental) interest in the premises.

2.3.3 Meals while traveling and hospitality/staff events

Reasonable expenses for meals while traveling on University business may be reimbursed by claiming actual costs incurred up to the daily maximum limit or by claiming a per diem up to the per diem limits:

a) Actual costs (meals with receipts) – claims for each meal (food and beverages) must be listed separately on the expense claim including taxes and gratuity and supported by detailed receipts. Any reimbursement for alcoholic beverages must be coded separately to account 713314. See chart below for maximum daily limits.

<table>
<thead>
<tr>
<th>Daily limit for actual costs of meals including alcohol</th>
<th>Supervisor may approve up to (+$25)</th>
<th>Dean or Associate Vice-President may approve up to (+$50)</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Canada $50</td>
<td>$75</td>
<td>$100</td>
</tr>
<tr>
<td>Foreign $60</td>
<td>$85</td>
<td>$110</td>
</tr>
</tbody>
</table>

The President and the Vice-Presidents may approve amounts above these limits.

b) Per diem allowance (meals without receipts) – instead of being reimbursed for actual costs, a daily allowance may be claimed. Where this allowance is claimed no additional amount may be claimed for meals. The per diem allowance must be adjusted when meals are included in transportation charges, in conference registration fees, in the event of a partial day’s travel, etc. See chart below for per diem rates.

<table>
<thead>
<tr>
<th>Total Per Diem</th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Supper</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Canada $50</td>
<td>$10</td>
<td>$15</td>
<td>$25</td>
</tr>
<tr>
<td>Foreign $60</td>
<td>$15</td>
<td>$15</td>
<td>$30</td>
</tr>
</tbody>
</table>

Hospitality/staff events (with receipts) - Meals, food and beverages (including alcoholic beverages) other than for an individual travelling on University business may be reimbursed when:

- directly related to a University business purpose;
- approved by the one-over-one approval authority at the level of Dean, Associate Vice-President, Vice-Provost, Vice-President, or President;
- costs are reasonable in the circumstances; and
- only includes those participants directly relevant to the circumstance (list of
Reimbursement must be coded to account 713313, except for alcohol which must be coded separately to account 713314. See chart below for event limits:

<table>
<thead>
<tr>
<th>Per person total cost based on lunch and daily per diem</th>
<th>Dean or Associate Vice-President may approve up to</th>
<th>Vice-President or President may approve up to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meal maximum</td>
<td>$40</td>
<td>$65</td>
</tr>
<tr>
<td>Full day event maximum</td>
<td>$75</td>
<td>$100</td>
</tr>
</tbody>
</table>

2.3.4 Insurance

a) Current information on travel accident insurance is available on the Travel Services website. Supplementary health insurance provided by the University for full time staff is considered to be adequate and as a result, no other form of travel health insurance will be reimbursed for travel, unless due to unusual health conditions.

b) Travel health insurance may be necessary when part-time staff or students are traveling outside Manitoba on University business and in this situation, the expense is allowable. If in doubt about the adequacy of coverage, contact the Staff Benefits Office for further information prior to incurring the expense.

c) Flight cancellation insurance, while optional, is an allowable expense.

d) For rented automobiles:
   - the University travel credit card provides coverage to the cardholder at no charge for losses due to collision, fire, theft, vandalism or tire/glass damage (Collision Damage Waiver (CDW), Loss Damage Waiver (LSW), Personal Accident Insurance (PAI), etc.) for regular passenger cars and vans used on paved roads, provided that:
     - i) the travel card is used to pay for the rental charges in full (i.e. all deposits, taxes, etc),
     - ii) the rental period does not exceed 48 consecutive days; and
     - iii) the cardholder is the listed renter and primary driver.
   - To invoke the coverage on the University travel credit card, the travel card must be presented and the collision damage waiver must be declined at the time of rental. It is recommended that individuals apply for the travel credit card so that it may be used to avoid these additional charges.
   - Coverage is not provided by the travel credit card in circumstances such as rental of cargo vans, 8+ passenger vans, busses, or off-road vehicles. For clarification on the extent of the coverage provided by the travel card, please call Travel Services at 474-7944 or refer to the Travel Services website.
e) Insurance on personally owned vehicles is the responsibility of the owner and is not an allowable expense. If a private automobile or personally owned vehicle other than an automobile (i.e. boat, private plane, snowmobile, etc.) is used for approved University business, the owner must ensure that personal insurance is adequate. A minimum of $1 million third party liability is recommended.

2.3.5 Other Travel Costs

a) Other travel costs, such as laundry, telephone and other incidentals may be claimed within reasonable limitations and must be supported by receipts. The claim must indicate the specific nature of the business expense (for example, with respect to laundry expenses, the reason for claiming expenses since laundry expenses would normally be considered of a personal nature).

b) The University will not reimburse for the costs of obtaining a passport.

c) The University will reimburse for special visas which are required to enter a particular country to enable the traveler to conduct University business. The claim for expenses must be supported by receipts and indicate the specific nature of the business expense.

d) Employment visas or any other documentation for incoming visiting professors or new staff which are required to allow the individual to work in Canada are considered personal expenses and will not be reimbursed by the University except for amounts with prior written approval in accordance with the Recruitment Relocation Allowances Policy.

e) Staff traveling to developing countries on University business may require special vaccinations not covered by Manitoba Health or the University’s supplementary health insurance plans. Expenses of this nature are reimbursable but must be supported by receipts.

f) Movie rentals and mini bar charges will not be reimbursed by the University.

2.3.6 Conference Activities

a) Conferences may have special activities and events for registrants. Conference activities that include all participants and, as such are an integral part of the conference, are normally allowable as a University business expense.

b) Conference activities such as golf or other leisure events connected to the conference are considered to be personal expenses and will not be reimbursed by the University.

c) Expenses relating to special activities and events for guests or partners are not reimbursable expenses.

d) If the University has paid for non-reimbursable activities and events when paying the conference registration fees, which typically occurs when arranged via a purchase requisition or through the University’s purchasing card, the staff member should indicate the non-reimbursable activities on the documentation,
submit a personal cheque to the Cashiers Office for the required amount, and attach a copy of the deposit slip as documentation to the requisition or purchasing card reconciliation form as proof of payment for the non-reimbursable expenses.

e) Any questions as to the appropriateness of conference expenses or questions on how to make arrangements for the repayment of personal expense should be directed to Travel Services.

2.3.7 Gifts

The purchase of gifts for staff or their family is not an allowable expense and will not be reimbursed by the University.

2.3.8 Memberships

Personal memberships in clubs are not allowable expenses and will not be reimbursed.

2.3.9 Special Events, Receptions, Graduations, Etc.

The rental of special clothing (for example, academic gown or tuxedo) required for University business (such as special events, receptions, graduation celebrations, etc.) is an allowable expense.

The purchase of an academic gown by a Faculty member may be reimbursed against the travel funds and expenses provided to the Faculty member in accordance with the collective bargaining agreement.

2.3.10 Parking

Parking expenses related to off-campus University business are allowable expenses and must be supported by receipts.

For airport parking – the lesser cost of taxi or parking will be reimbursed unless the traveler resides in an area that does not have access to taxis.

2.3.11 Traffic Fines

Parking and other traffic fines are not allowable expenses and will not be reimbursed.

2.3.12 Moving Expenses

New University staff members may be eligible for reimbursement of some or all of moving expenses incurred, pursuant to their employment contract. Please refer to the moving allowance policy for further details.

2.3.13 Political Party Donations

Donations to political parties or political candidates and expenses related to the
ticket purchase or attendance at a political fundraising function are not considered allowable business expenses and may not be charged directly against University Funds nor will they be reimbursed to the individual incurring the expense.

2.4 Travel Credit Card

a) Permanent staff are encouraged to apply for a travel credit card that may be used when traveling on University business. The travel credit card has a number of benefits and it is currently provided to permanent University staff at no charge.

b) All transactions on the travel credit card will be loaded into the Concur and must be reconciled as soon as practical by the cardholder.

c) Business related expenses charged to the card will be paid by the University when a claim is processed.

d) The terms of the credit agreement with the travel card agency are binding on the individual cardholder.

e) While it should be avoided, if the card has been used for personal expenses, the cardholder is responsible for making timely payment of the account.

f) The University will not reimburse for interest or service charges relating to late payment of credit card accounts.

g) Credit card accounts that become delinquent may be cancelled by the University.

h) For more information or applications regarding the travel credit card please contact Travel Services, 405 Administration Building (204-474-7944).

i) Accountable advances are only available to staff in exceptional circumstances, for example, for travel to areas where credit cards are not accepted. Information on accountable advances is available on the Financial Services website.

2.5.1 Expense Claims Procedures and Supporting Documentation Requirements – Employees and Students

a) Travel and other business expenses for employees will be reimbursed through Concur.

b) Travel and other business expenses for guests and students will be reimbursed through the guest and student claim form.

c) Documentation of expenses must be comprehensive and the original detailed receipts or other original documents must be scanned or faxed and attached to the electronic claim.

d) In the case of a lost or missing receipt the claimant must complete a missing receipt affidavit in order to claim the expense.

e) All expenses must indicate the business purpose and if applicable, the relationship to the research being conducted.

f) The claimant must print the Receipt Submission report, attach the original receipts, and submit these to Travel Services. Failure or refusal to provide
Receipt Submission reports along with necessary documentation may result in suspension of reimbursement until documentation is brought up to date. The T & E card may also be cancelled or suspended.

**g)** A separate claim must be prepared for each individual and must detail the purpose for the claim. The claim should include all relevant expenses including but not limited to travel, accommodations, meals, and registrations. Where relevant it should also include the travel itinerary and conference agenda.

**h)** Items paid for in advance must be included on the claim as a non-reimbursable item with supporting documentation attached.

**i)** In the case of students traveling on research grants, the relationship of the student to the grant activities must be included.

**j)** If the claim is missing any supporting receipts or documents an affidavit attesting to the validity of the expense must be added to facilitate timely processing of the claim.

**k)** Claims for hospitality or group meals must include a detailed receipt and a list of attendees at the event. Hospitality/staff events must be coded to account 713313, except for alcohol which must be coded separately to account 713314.

**l)** Claims for miscellaneous supplies should include an explanation as to why the goods were not purchased using one of the University’s purchasing methods.

**m)** If the University is reimbursing the claimant for only a portion of the total costs of the trip and the claimant wants to use the original documents submitted for some other purpose they must use the Guest Travel and Business Expense Claim form. Travel Services will enter the amount paid by the University of Manitoba on each original document and return the annotated original to the claimant.

**n)** Where a free or discounted service is provided (i.e. air tickets, car rentals, hotel accommodations, etc.) the University will only reimburse actual out-of-pocket expenses (for example, the University will not reimburse for air fare paid using Airmiles or Aeroplan points which the traveler has accumulated) (see section 2.3.1).

**o)** Expenses to be reimbursed to an individual by an outside organization or agency will not also be reimbursed by the University. In the event that the individual is reimbursed by an outside organization or agency subsequent to being reimbursed by the University, the individual must promptly refund the University.

**p)** All expenses must be listed on the claim in the currency that was used for the actual expenses and in the equivalent Canadian dollars. Where possible, the exchange rate should equal the claimant’s actual cost of obtaining foreign funds. Otherwise, current exchange rates will be applied by Concur.

**q)** In order for the Travel and Business Expense claim to be processed, the following supporting documentation is required:

- Conference agenda.
- Airfare flight itinerary.
- Other travel (trains, car rental, taxi, etc.): original, detailed, dated receipts.
- Accommodations: Detailed hotel folio with payment information indicated.
- Meals: Detailed restaurant receipts.
- Registrations: Original receipt from conference hosts.
- Note: In all cases, original detailed receipts are the only acceptable support for expenses. Credit card, and debit receipts are not considered adequate on their own unless they have a detailed breakdown of all charges being claimed.
2.5.2 Expense Claims Procedures and Supporting Documentation Requirements – Guests

Travel and business expenses for guests can be claimed for reimbursement only by submitting a properly completed and approved Guest Travel and Business Expense Claim form.

a) The claim must be completed and include all supporting documentation as detailed in 2.5 above.

b) Foreign visitors may claim expenses in other currencies. A cheque or draft in the appropriate currency may be requested on the Guest Travel and Business Expense Claim Form or by contacting Travel Services at 204-474-7944.

2.6 Approvals and Responsibilities

a) The claimant is responsible for ensuring that claims for expense are accurate and in accordance with University policy and/or external sponsor guidelines.

b) The claimant is responsible for providing original receipts.

c) The claimant is responsible for timely submission of their expenses. Reports submitted outside the fiscal year in which they occurred may be denied. Expenses submitted more than one year past the receipt date will not be reimbursed.

d) The claimant is responsible for ensuring that all expenses reimbursable to the claimant by any other party have been deducted on the claim and that any accountable advances relating to the claim are deducted. In this regard the claimant is responsible for ensuring that accountable advances received are cleared through the submission of a claim by the agreed upon due date.

e) The individual approving the claim is responsible for ensuring that the expenses were incurred for University business purposes, are in accordance with the procedures outlined in this document, and eligible receipts have been provided to support the claim.

f) The rule for approval is “one-over-one”. All claims must be completed by the claimant and approved by a senior person who is on an organizational level above that of the claimant and will normally be the person to whom the claimant reports. This rule applies as well for grantees where the grantee is also the claimant. If clarification on granting agency guidelines is necessary, please contact Research and Special Fund Accounting. Visiting researchers’ expenses are to be approved by the host’s one-over-one.

g) In the event that neither the traveler nor their one-over-one approver are approved signing authorities, the approval of an approved signing authority for the FOP (Fund/Organization/Program) to which the expenses are being charged would then be required.

h) In the event that the one-over-one approver personally benefited from the
expense (for example, by being at a lunch or reception being claimed for reimbursement), the expense claim must also be approved by the one-over-one’s direct supervisor.

i) Claims that do not conform to these procedures and guidelines will be returned to the claimant for adjustment or completion.

j) All reimbursements of expense are subject to review and adjustment as a result of subsequent audit and may result in disciplinary action or investigation under the Responsible Conduct of Research Policy.

2.7 Expense Claim Payments

a) The University will directly pay all business related expenses charged to the Travel Credit Card once a Travel and Business Expense claim has been correctly processed and approved through Concur.

b) All reimbursements of out of pocket expenditures to University staff will be made by direct deposit to the staff member’s bank account in Canadian funds in amounts equivalent to the actual expenses incurred.

c) Foreign visitors may claim expenses in other currencies. A cheque or draft in the appropriate currency may be requested on the Travel and Business Expense Claim form or by contacting Travel Services.

d) In all cases, the general ledger will be charged in equivalent Canadian dollars as determined by Financial Services.

2.8 Distances for selected destinations:

For convenience, distances for selected destinations are listed below:

<table>
<thead>
<tr>
<th>Winnipeg to:</th>
<th>Round Trip</th>
<th>One Way</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brandon, MB</td>
<td>394 km</td>
<td>197 km</td>
</tr>
<tr>
<td>Carman, MB</td>
<td>124 km</td>
<td>62 km</td>
</tr>
<tr>
<td>Dauphin, MB</td>
<td>608 km</td>
<td>304 km</td>
</tr>
<tr>
<td>Fargo, ND</td>
<td>712 km</td>
<td>356 km</td>
</tr>
<tr>
<td>Gimli, MB</td>
<td>216 km</td>
<td>108 km</td>
</tr>
<tr>
<td>Grand Forks, ND</td>
<td>466 km</td>
<td>233 km</td>
</tr>
<tr>
<td>Kenora, ON</td>
<td>408 km</td>
<td>204 km</td>
</tr>
<tr>
<td>Portage la Prairie, MB</td>
<td>140 km</td>
<td>70 km</td>
</tr>
<tr>
<td>The Pas</td>
<td>1204 km</td>
<td>602 km</td>
</tr>
<tr>
<td>Thompson</td>
<td>1476 km</td>
<td>738 km</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fort Garry Campus to:</th>
<th>Round Trip</th>
<th>One Way</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bannatyne Campus</td>
<td>30 km</td>
<td>15 km</td>
</tr>
<tr>
<td>Glenlea Research Station</td>
<td>44 km</td>
<td>22 km</td>
</tr>
<tr>
<td>St. Boniface Hospital</td>
<td>22 km</td>
<td>11 km</td>
</tr>
<tr>
<td>Winnipeg Education Centre</td>
<td>22 km</td>
<td>11 km</td>
</tr>
<tr>
<td>Winnipeg Airport</td>
<td>36 km</td>
<td>18 km</td>
</tr>
<tr>
<td>Downtown</td>
<td>24 km</td>
<td>12 km</td>
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<table>
<thead>
<tr>
<th>Bannatyne Campus to:</th>
<th>Round Trip</th>
<th>One Way</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expense</td>
<td>Y/N</td>
<td>Limitations</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>-----</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Academic gowns and tuxedo rentals</td>
<td>Yes</td>
<td>Required for University business</td>
</tr>
<tr>
<td>Air Miles</td>
<td>No</td>
<td>Not reimbursable for airfare paid using air miles which the traveler has accumulated</td>
</tr>
<tr>
<td>Alcoholic Beverages</td>
<td>Yes</td>
<td>Allowable as part of meal claim while traveling or as part of hospitality claim. Must be coded separately to account 713314. Only allowable on operating funds.</td>
</tr>
<tr>
<td>Baggage Excess</td>
<td>Yes</td>
<td>Only allowable on University owned equipment</td>
</tr>
<tr>
<td>Conference Activities</td>
<td>No</td>
<td>Extra-curricular and activities for guests or partners are not reimbursable.</td>
</tr>
<tr>
<td>Conference Registration Fees</td>
<td>Yes</td>
<td>Provide proof of payment (deduct personal expenses)</td>
</tr>
<tr>
<td>Donations</td>
<td>No</td>
<td>N/A</td>
</tr>
<tr>
<td>Employment visas for visitors</td>
<td>No</td>
<td>Considered personal expenses</td>
</tr>
<tr>
<td>Gas for commercial rental vehicles</td>
<td>Yes</td>
<td>Provided the vehicle rental is approved.</td>
</tr>
<tr>
<td>Gifts</td>
<td>No</td>
<td>Purchase of gifts for staff or their families will not be reimbursed</td>
</tr>
<tr>
<td>Gifts</td>
<td>Yes</td>
<td>For visitors in lieu of honorarium</td>
</tr>
<tr>
<td>Gratuities</td>
<td>Yes</td>
<td>Included in the meal rate (also within reason)</td>
</tr>
<tr>
<td>Hotel double-occupancy rate</td>
<td>No</td>
<td>Only reimburse at single room rate</td>
</tr>
<tr>
<td>Hotel &quot;No Show&quot; Charges</td>
<td>No</td>
<td>Except in emergency situations as determined by approving authority</td>
</tr>
<tr>
<td>Inoculations/Vaccinations</td>
<td>Yes</td>
<td>If required for international travel only</td>
</tr>
<tr>
<td>Insurance - Flight Cancellation</td>
<td>Yes</td>
<td>Processed on Travel Authorization form</td>
</tr>
<tr>
<td>Insurance - Health</td>
<td>No</td>
<td>For full time staff only. Supplementary health insurance provided by the University</td>
</tr>
<tr>
<td>Insurance - Health</td>
<td>Yes</td>
<td>Part time and non-employees (contact Staff Benefits)</td>
</tr>
<tr>
<td>Insurance - Rental Vehicle*</td>
<td>Yes</td>
<td>Staff are encouraged to use the Travel Card and waive the insurance from the rental company.</td>
</tr>
<tr>
<td>Insurance - Rental Vehicle*</td>
<td>Yes</td>
<td>To students and non-fulltime staff who are not eligible for the Travel Card</td>
</tr>
<tr>
<td>Laundry / Valet</td>
<td>Yes</td>
<td>Within reasonable limitations (provide explanation on Travel Claim)</td>
</tr>
<tr>
<td>Living Expenses during Sabbatical</td>
<td>No</td>
<td>Personal expense</td>
</tr>
<tr>
<td>Memberships Fees</td>
<td>No</td>
<td>Personal memberships in clubs not reimbursable</td>
</tr>
<tr>
<td>Mileage claim</td>
<td>Yes</td>
<td>Will not exceed the equivalent to the lowest cost of airfare (if extenuating circumstances, provide explanation)</td>
</tr>
<tr>
<td>Mini-bar charges</td>
<td>No</td>
<td>N/A</td>
</tr>
<tr>
<td>Movies, in flight/room</td>
<td>No</td>
<td>N/A</td>
</tr>
<tr>
<td>Parking Fees</td>
<td>Yes</td>
<td>Reasonable. Parking fees and mileage reimbursement should not exceed the cost of round trip taxi fare from the traveler's home.</td>
</tr>
<tr>
<td>Parking/Traffic Fines</td>
<td>No</td>
<td>N/A</td>
</tr>
<tr>
<td>Passport</td>
<td>No</td>
<td>Personal expense</td>
</tr>
<tr>
<td>Penalties for airfare change or cancellation</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td>Per Diem Allowance</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Provided no additional meal claims are submitted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service fees</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Reimbursement not provided for failure to cancel lodging or transportation reservation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxi fares</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Reasonable; not to exceed cost of vehicle rental</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Telephone calls</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>For University business. Other calls at department discretion.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VISAs</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>When required to enter a country to enable a staff member to conduct University business.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3.0 **Accountability**

3.1 The University Secretary is responsible for advising the President that a formal review of the Procedure is required.

3.2 The Comptroller is responsible for the communication, administration and interpretation of this Procedure.

4.0 **Review**

4.1 Formal Procedure reviews will be conducted every ten (10) years. The next scheduled review date for these Procedures is _________________.

4.2 In the interim, these Procedures may be revised or rescinded if:
   a) the Approving Body deems necessary; or
   b) the relevant Bylaw, Regulations or Policy is revised or rescinded.

5.0 **Effect on Previous Statements**

5.1 These Procedures supersede the following:
   a) all previous Board/Senate Procedures, and resolutions on the subject matter contained herein; and
   b) all previous Administration Procedures, and resolutions on the subject matter contained herein; and
   c) all previous Faculty/School Council Procedures stemming from the Faculty/School Council Bylaw and academic and admission Regulations and any resolutions on the subject matter contained herein; and
   d) Policy 317 Travel and Business Expenses and Claiming Procedures.

6.0 **Cross References**

Cross referenced to:
1. Travel and Business Expense Claim Policy
2. Petty Cash Policy and Procedure
3. Accountable Advances - University of Manitoba: Administration - Financial Services - Accountable Advances
1.0 **Reason for Policy**

1.1 To set out those business and travel expenses of University employees and students that are eligible for reimbursement by the University.

2.0 **Policy Statement**

2.1 The University of Manitoba has a fiduciary responsibility to the public, external sponsors, the Province of Manitoba, certain tax and regulatory bodies, private donors and its students to ensure that funds entrusted to it are managed responsibly and subject to appropriate control procedures.

2.2 With respect to the reimbursement or payment of travel and business expenses to employees and students, the University of Manitoba will comply with all Federal/Provincial tax regulations and external sponsor expense policies or restrictions.

2.3 The University of Manitoba will reimburse employees and students for reasonable expenses incurred for legitimate University business purposes.
2.4 The rule for approval is “one-over-one.” All Travel and Business Expense Forms must be approved by the claimant and approved by a senior person who is on an organizational level above that of the claimant and will normally be the person to whom the claimant reports. This rule applies as well for grantees where the grantee is also the claimant. If clarification on granting agency guidelines is necessary, please contact Research and Special Fund Accounting Services. Visiting researchers expenses are to be approved by the host’s one-over-one.

3.0 Accountability

3.1 The University Secretary is responsible for advising the President that a formal review of the Policy is required.

3.2 The Comptroller is responsible for the communication, administration and interpretation of this Policy.

4.0 Secondary Documents

4.1 The Vice-President (Administration) may approve Procedures and set the standard claim amounts (e.g. per diems, mileage rates, etc.), which are secondary to and comply with this Policy.

5.0 Review

5.1 Formal Policy reviews will be conducted every ten (10) years. The next scheduled review date for this Policy is December 1, 2020.

5.2 In the interim, this Policy may be revised or rescinded if:
   (a) the Approving Body deems necessary; or
   (b) the relevant Bylaw, Regulations or Policy is revised or rescinded.

5.3 If this Policy is revised or rescinded, all Secondary Documents will be reviewed as soon as reasonably possible in order to ensure that they:
   (a) comply with the revised Policy; or
   (b) are in turn rescinded.

6.0 Effect on Previous Statements

6.1 This Policy supersedes the following:
   (a) all previous Board/Senate Policies, Procedures, and resolutions on the subject matter contained herein; and
   (b) all previous Administration Policies, Procedures, and directives on the subject matter contained herein;
   (c) Policy 317 Travel and Business Expenses and Claiming Procedures.

7.0 Cross References

Cross References
Cross referenced to:  (1) Travel and Business Expense Procedure
                    (2) Petty Cash Policy and Procedure