TRAVEL AND CONFERENCE POLICY

Effective Date: May 18, 2023 **Approval Authority:** Board of Governors

Supersedes /Amends: January 27, 2022 **Policy Number:** CFO-3

PREAMBLE

The present policy (the "Policy"), and its supporting procedures, which can be found in the Travel and Conference Handbook (the "Handbook"), provide university wide administrative guidelines for the approval, reporting and what constitutes Allowable Expenses (as defined below) incurred on behalf of Concordia University (the "University").

Nothing in this Policy shall replace or supersede any other existing University policy. In addition to this Policy, the University community is also guided by other related documents as far as they relate to travel and conferences, including but not limited to: *Procurement Policy* (CFO-20) and its related Handbook and UCard Procurement Guidelines, *Policy on the Sale and Service of Alcohol on University Premises* (VPSS-3), and *Policy on Travel Outside of Quebec* (VPSS-53).

SCOPE

This Policy applies to all Allowable Expenses incurred by a person for the University's operations, paid from any source of funding administered by the University including, but not limited to, operating, research and restricted funds.

For Allowable Expenses incurred to support research activity and paid using research grants or contracts, claims presented for reimbursement must comply with this Policy unless the granting agency or sponsor's reimbursement policy differs, in which case the policy of the granting agency or sponsor will supersede this Policy.

PURPOSE

The purpose of this Policy is to:

- Communicate what expenses constitute Allowable Expenses;

- Communicate that Allowable Expenses are to be incurred to promote the University's activities while ensuring appropriate use of all University funds, including, without limitation, all funds entrusted to the University to administer;

- Set out guidelines and general protocols for claiming and reporting Allowable Expenses;

- Set out the responsibilities for University Card holders ("UCards") with a view to ensure adherence to all credit card regulations stipulated by the University; and

- Ensure accountability and compliance with internal and external reporting regulations.

DEFINITIONS

For the purposes of this Policy, the following definitions shall apply:

"Allowable Expense(s)" means University-related expenses, including travel, Conferences (as defined below) or other expenses, that have been paid directly by an Employee, Student (as such terms are defined below), or visitor, for the University's operations and which will be reimbursed to such Employee, Student, or visitor by the University from a source of funding administered by the University including, but not limited to, operating, research and restricted funds.

"Approver" means an individual who approves an Expense Report of a Claimant (as defined below) and who must be at a hierarchal level higher than the Claimant, and/or who is responsible to approve on the account(s) the Allowable Expense is being charged to.

"Claimant(s)" or "Traveler(s)" means the individual who incurs Allowable Expenses on behalf of the University and that submits an Expense Report to initiate a claim for reimbursement of Allowable Expenses.

"Conference(s)" means symposiums, conferences, and training events taking place either locally or outside of the University's campuses.

"Cost Object Owner" means the owner of the account(s) that the Allowable Expenses are allocated to; the Cost Object Owner is responsible for ensuring that all Allowable Expenses are in a line with the spending strategy of the approved budget.

"Employee(s)" means a full-time, part-time, or temporary employee of the University, including staff, faculty, postdoctoral fellows, researchers, members of the administration, stagiaires and interns, or any individual engaged by the University on a consulting basis or in virtue of any other contractual agreement; and appointees (including volunteers) of the University. For the purposes of this Policy, Employee includes a Principal Investigator (as defined below).

"One-up" means the system-based position identifying the direct manager, who approves an Allowable Expense, is responsible for validating that the expense(s) incurred is aligned with the job functions and nature of the position of the individual incurring the expenses and are incurred for the benefit of the University.

"Personal Expenses" mean expenses and costs that are not Allowable Expenses and include expenses and costs which are personal in nature to the Claimant or their family or are unrelated to the University's operations.

"Principal investigator" means a faculty member of the University who is the responsible individual of one or more research accounts, which represent internal and/or external funding sources.

"Student(s)" means any person registered in a course or program on a full or part-time basis, for credit or not, and includes undergraduate and graduate students, independent students as well as visiting students, exchange students and interns. A Student may be an Employee of the University.

POLICY

1. All Employees and Students of the University must be prudent, mindful, and responsible when using the University's funds, as these funds come from varied private and public sources. It is the responsibility of all faculty, Principal Investigators, Employees, and Students to be as economical as possible when incurring Allowable Expenses.

2. The University strongly encourages all Travelers to make transportation and all other choices with sustainability in mind. To be sustainable in decisions and activities is to take a long-term perspective keeping the environment as a priority without compromising the needs of future generations.

3. The authority to approve an Expense Report may be delegated during temporary absences of the individual having signing approval authority. Approval authority can only be delegated to a faculty or staff member at the same level or higher in the Human Resources hierarchy and provided this delegation is made in writing.

4. Once the event has occurred, Allowable Expenses will be reimbursed by the University upon the submission of a properly completed and approved Expense Report. The Expense Report must be supported by original detailed receipts and other supporting documentation as outlined in the Handbook. For Expense Report submission deadlines, please see the Handbook.

5. Personal Expenses incurred by the Claimant, or the Claimant's family, friends, or relatives will not be reimbursed by the University. Personal Expenses must be clearly identified on the Expense Report.

6. Employees, including Principal Investigators, and Students, are reimbursed via direct deposit in the amount equivalent to the approved Allowable Expenses incurred as per the approved Expense Report plus or minus any compliance related adjustment identified by Financial Services during the final verification process. Financial Services may make necessary adjustments to ensure the amount paid meets all stipulated regulations and guidelines as set out in this Policy and the Handbook.

7. For information on how to avoid out of pocket expenditures, please refer to the Handbook for information on booking airfare, train, hotels, etc. The University strongly encourages all Employees that incur travel, Conference, hospitality related expenses as well as professional memberships to apply for a UCard to avoid being out of pocket for these business expenditures.

8. The Expense Report must be comprehensive and include all Allowable Expenses that were incurred, as well as any Personal Expenses paid for by the University. See Handbook for details.

9. The most senior member who is part of the event triggering Allowable Expenses must be the individual who pays directly for the charges and claims the Allowable Expenses on an Expense Report.

   When circumstances warrant, the immediate subordinate to the senior member present at the event may pay for the charges and, as the Claimant, claim the Allowable Expenses on an Expense Report.

10. There are no exceptions to this Policy unless approved in writing by the Associate Vice-President, Finance and Controller or the Chief Financial Officer of the University.

Foreign Currency and Visitors

11. Out of country Claimants and Travelers may claim Allowable Expenses and be reimbursed in currencies other than the Canadian Dollar (''CAD'') for Allowable Expenses incurred in foreign currencies.

Responsibilities

12. The Claimant is the individual who will be reimbursed for the Allowable Expenses being claimed. The Claimant is responsible for ensuring that the Expense Report is complete, accurate, legitimate, eligible, appropriate, and reasonable as per all applicable University policies. The Claimant must also ensure that the Allowable Expenses were incurred for University purposes, in accordance with this Policy and will not be submitted for reimbursement against any other University funds or to third parties and that the Claimant will not claim any financial benefit for income tax purposes related to such Allowable Expenses.

13. It is the responsibility of the Claimant to ensure that an Expense Report is submitted in accordance with this Policy and the Handbook. Incomplete and / or inaccurate Expense Reports will result in reimbursement delays. The University is not responsible for any interest or financing charges levied upon the personal credit card used for a Claimant's Allowable Expenses as a result of delays associated with incomplete and/or inaccurate Expense Reports.

14. All Allowable Expenses, including without limitation, with regards to any travel or Conference, are the responsibility of the Claimant including the availability of funds budgeted for their purpose.

15. If Allowable Expenses are charged to a research grant or contract or a sponsor contract, the grant holder or Principal Investigator is responsible for ensuring:

- Allowable Expenses charged to the research grant or contract, or sponsor contract comply with such contract and the granting agency or sponsor policies;
- Allowable Expenses relate to the research for which the grant/contract was awarded;
- Allowable Expense claims include sufficient documentation and description of the purpose of these Allowable Expenses;
- Allowable Expenses are charged to the correct grant/contract; and
- Allowable Expenses incurred under a research grant or contract or sponsor contract have sufficient funds to cover these expenses.

16. When Allowable Expenses are charged to a research grant or contract and the Claimant is not the Principal Investigator, the affiliation of the Claimant to the research grant or contract and / or to the Principal Investigator must be stated on the Expense Report (i.e. Student, research assistant, visitor/guest etc.) and be compliant with the related research grant or contract requirements.

17. A clear description of the purpose and link for how these Allowable Expenses claimed relate to the research grant or contract must be provided on the Expense Report. Please see Handbook for research related Allowable Expenses and travel requirements.

18. The Claimant is responsible for ensuring that all Allowable Expenses paid in advance by the University and Allowable Expenses reimbursable to the Claimant by any other party have been noted as such on the Expense Report and reduce the amount reimbursable to the Claimant by said amount. In the event that reimbursements for Allowable Expenses are subsequently received from other organizations and the University has already

reimbursed the Claimant for these expenses, a refund must be made to the University by the Claimant as soon as it is known.

19. It is the Claimant's responsibility to ensure Allowable Expenses that have already been, or will be, reimbursed by the University or another organization comply with all personal income tax laws.
20. The University is responsible for maintaining appropriate records for all Expense Reports as per the University's document retention regulations.

University Card (UCard)

21. The UCard is available to Employees, including Principal Investigators, who are expected to incur Allowable Expenses in the course of discharging the responsibilities of their position.

22. Allowable Expenses charged to the UCard must have a clear University purpose. In the event of a personal item being charged to the UCard in error or due to travelling circumstances, a reimbursement to the University must be made as soon as possible.

23. Any charge on a UCard that is not approved/accepted by Financial Services must be personally reimbursed by the Claimant when such charge or charges do not constitute Allowable Expenses.

24. All UCard expenses must be supported by a complete and accurate Expense Report including detailed receipts, and the monthly UCard statement. All transactions on the UCard statement must be included on the related month's UCard Expense Report.

25. Cardholders are strongly encouraged to complete and submit their monthly UCard Expense Reports as soon as possible after UCard monthly statement becomes available. The monthly UCard Expense Report must be received by Financial Services, no later than the 15th of the month following the purchases. It is the responsibility of the cardholder to ensure this deadline is met.

26. Failure to comply with the deadline above and as defined in the Handbook will result in the suspension of the UCard. Refer to the Handbook for details.

27. If a UCard is lost or stolen, it is the cardholder's responsibility to contact the UCard provider as soon as possible. Contact information for the UCard provider can be found in the Handbook Appendix 1. Failure to report a lost or stolen card could result in fraudulent charges on the UCard account.

28. Failure to use the UCard as prescribed by the terms and conditions of use will result in the suspension or cancellation of the card.

29. All UCard holders must acknowledge the terms and conditions for using the UCard. All cardholders will be required to sign the "Responsibility Form" upon taking possession of their UCard.

Allowable Expenses

30. All travel arrangements should be made using the most economical, responsible, sustainable and efficient route possible without resulting in any personal gain as per this Policy and the Handbook.

31. Refer to the Handbook for details regarding items such as per diem rates, processing controls and procedures related to the application and interpretation of this Policy.

Ineligible Expenses

32. Allowable Expenses exclude any costs or expenses linked to alcohol, including as part of travel or meal expenses, and will not be reimbursed.

33. If alcohol is permitted by a research grant or contract it must be expensed pursuant to the *Policy on Hospitality, Meetings and Events* (CFO-10).

34. For the reimbursement of alcohol as a non-travel related expense, please refer to the *Policy on Hospitality, Meetings and Events* (CFO-10) and its related Handbook.

35. Expenses that are Personal Expenses are not Allowable Expenses. Personal Expenses, such as the ones listed below, will not be reimbursed. Please note that this is not a comprehensive list of all Personal Expenses, and Personal Expenses could encompass expenses not listed below:

- Expenses that are personal in nature;
- Expenses reimbursed by another organization or funding source;
- Expenses of a travelling companion (*), see below for exceptions;
- Fees arising from failure to cancel transportation expenses, Conference/seminar/event registrations or hotel reservations;
- Any computer hardware or software purchases regardless of the dollar amount;
- Any equipment regardless of the dollar amount;
- Traffic violations; and
- Airfare paid for with frequent flyer points.

*Companions may accompany a University member during a University related trip, however all incremental costs constitute Personal Expenses and cannot be claimed as Allowable Expenses. An exception to this will be made in the following circumstances:

  - Childcare expenses for a single parent while travelling during a University related trip
  - Childcare expenses for a nursing mother/caregiver while travelling during a University related trip

Miscellaneous Non-Travel Expenses

36. Some Allowable Expenses may be paid under this Policy. Please refer to the Handbook for details.

37. The authority to approve an Expense Report may be delegated during temporary absences of the individual having approval authority. The delegation of approval

authority must be to an employee at the same level or higher in the HR hierarchy and in writing.

38. Approval and reimbursement of Allowable Expenses claimed on an Expense Report does not constitute final acceptance by the University. All Allowable Expense reimbursements are subject to subsequent review and adjustment by Financial Services, Internal Audit, granting agencies, or at the request of the Claimant, faculties, or departments. The final decision related to any adjustment rests with Financial Services.

Policy Responsibility and Review

39. The overall responsibility for implementing and recommending amendments to this Policy shall rest with the Chief Financial Officer.

Approved by the Board of Governors on May 21, 2014; and amended on April 18, 2018, January 27, 2022, and May 18, 2023.