

# TRICOUNCIL TRAVEL EXPENSE (AIRFARE) GUIDELINES

## OBJECTIVES

To comply with the TriCouncil Financial Administration Guide related to travel expenses particularly airfare.

The Tri-Agency guideline "states", that travel claim must include the following information:

- purpose of trip;
- dates and destinations (person or location visited);
- official supporting documentation (e.g., prospectus or program, indicating the dates of conferences and workshops);
- details of daily claims for expenditures relating to those visits;
- details of any vehicle used;
- original receipts, such as hotel bills, car rental agreements (credit cards slips are not valid receipts);
- original air travel ticket receipts and boarding passes (airline boarding passes will not be accepted in lieu of ticket receipts except in the case of electronic tickets).

To address the issue of providing the boarding pass for prepaid airfare.

- to encourage savings and being economical, travel is booked and paid in advance but should not be expensed not until the travel has occurred and the boarding pass is available.

## POLICIES

1. TriCouncil funded PGs (NSERC, SSHRC, CIHR & NCE, except CIHR ISG grants) should expense airfare after it occurred when the boarding pass is already available.
2. The travel may be booked and the airfare be paid in advance (prepaid airfare) through personal credit card, individual/department corporate Amex card or by claiming a travel advance to pay for the airfare.
3. The travel requisition form should be used where the box for travel advance is checked for the paper form and travel claim is chosen for smart form to be able to use 161000 when paying third party vendors.
4. The prepaid airfare for UBC employees and students should be charged to account code 139400 AR – Employee travel advances, while prepaid airfare payable to third party vendors should be charged to account code 161000 Prepaid expenses. It is the responsibility of the traveler (UBC employee/student) to clear the travel advance and the Department Finance

Officer/Administrator to clear the prepaid expense within 30 days after the end of the trip. Financial Services – Accounts Payable will expense the travel advance and prepaid expense to the department GPOF which approved them if not cleared within 60 days after the end of the trip.

5. A new travel advance or prepaid expense will not be processed if the traveler has an uncleared prepaid airfare outstanding for more than 30 days after the end of the trip. However, a traveler may have more than one outstanding prepaid airfare which the related trip has not occurred yet.
6. Lost or missing receipt form must be submitted if the boarding pass or receipts are lost.
7. Interest and penalty charges on outstanding balances on personal credit card and individual/department corporate Amex cards are not reimbursable by UBC. Allow ten (10) business days from the date the requisition has been received by Accounts Payable – Financial Services to process payment to settle the credit cards.
8. The policy that a travel advance cannot be made more than ten (10) business days prior to the start of the trip will not be applicable for the purpose of prepaid airfare for TriCouncil PGs for the following reasons:
  - a. to comply with the TriCouncil guideline that airfare should only be expensed to the research account after the trip has occurred with the boarding pass and other receipts as backup
  - b. to comply with the general guideline of both UBC and Tri-Council to use resources as effectively as possible and by making the most economical travel arrangements.
9. There should be nothing in this guideline which is not consistent with Policy #83 Travel and Related Expenses found at the link below.

<http://www.universitycounsel.ubc.ca/policies/policies.html>

10. Refer to the link below for the instructions for travel requisition and the corresponding form.

<http://www.finance.ubc.ca/fmisw.cfm>

## PROCEDURES

### PERSON RESPONSIBLE

Traveler – UBC Employee/Student (airfare is already paid)

Traveler – UBC Employee/Student (airfare is not yet paid)

Finance Officer/Administrator (airfare is booked and payable to third party vendors, like North South Travel & department corporate Amex))

### ACTIVITY

Book and pay for the airfare using personal credit card or individual corporate Amex card.

Fill in the travel requisition form. Put an “X” in the travel advance box and use account code 139400. In the special notes box, indicate that it is a TriCouncil R PG and the due date of the credit card.

Request for travel advance to pay for airfare by filling in the travel requisition form. Put an “X” in the travel advance box and use account 139400. In the special notes box, indicate that it is a TriCouncil R PG.

Two separate travel requisition forms should be prepared which should be submitted simultaneously to Financial Services – Accounts Payable.

*Portion of the statement or invoice for prepaid airfare that needs to be cleared after the travel.*

#### Paper form travel requisition:

Fill in the travel requisition form. Put an “X” in the travel advance box and use account code 161000. In the special notes box, indicate that it is a TriCouncil R PG and the due date of the invoice. If the invoice is for multiple traveler, attach a separate sheet showing the name of the traveler, purpose of the trip, destination, duration of trip and amount.

#### Smart form travel requisition:

Fill in the travel requisition form. In the drop box, choose travel claim to be able to use account code 161000 for the prepaid airfare. In the voucher comments box, indicate that it is a TriCouncil R PG and information regarding purpose, destination and duration of the trip.

If the invoice is for multiple traveler, attach a separate sheet showing the name of the traveler, purpose of the trip, destination, duration of the trip and amount.

*Portion of the statement or invoice for other related travel expenses already incurred.*

A separate travel requisition form should be prepared for other travel related expenses which are already incurred. Put an "X" in the travel claim box.

Submit the travel requisition forms to one administrative level higher for approval.

Approving Officer

Review the travel requisition forms making sure that the transactions are valid and relevant with the purpose of the research project.

Forward to Accounts Payable- Financial Services for processing.

Financial Services – Accounts Payable

Process the payment following the standard procedures in processing requisitions.

Traveler – UBC Employee Student or Finance Officer/Administrator

Clear the travel advance and prepaid expense within 30 days after the end of the trip by filling in the travel requisition form. Put an "X" in the travel advance clearance box and use the appropriate travel expense account code.

Attach the following documents:

- original receipts to support the claimed expenses
- boarding pass
- program or agenda of conference attended

Submit the requisition form to one administrative higher for approval.

Approving Officer

Review the requisition form making sure that the expenses have the proper backups to

comply with the granting agency and UBC policy #83.

Forward to Accounts Payable – Financial Services for processing.

Process the clearance of the travel advance and prepaid expense.

Using the duration of the trip as reference, Accounts Payable – Financial Services will expense the travel advances and prepaid expenses to the department GPOF which approved them if not liquidated within 60 days after the end of the trip.

Financial Services – Accounts Payable

