

## **1.0 PROCEDURE ELEMENTS**

### **1.1 Submitting Claims and Reimbursement of Claims**

- 1.1.1 All expense claims are to be submitted electronically through PeopleSoft Travel and Expense Center within sixty (60) days from the date the expense was incurred. Refer to the MacEwan University “myPortal” web portal for further instructions on preparing the claim.
- 1.1.2 Each submitted expense must include a detailed description of the business purpose, date, and attendees related to the expense.
- 1.1.3 Each transaction or line within the expense claim is to be coded accurately to reflect the correct category and expense type. Refer to Appendix C for a complete listing of all expense types and categories available.
- 1.1.4 With respect to P-card transactions, these are not reimbursable to the Employee but are paid directly to the P-card provider. Transactions are distributed on a 30 day cycle and are to be reconciled by the Claimant within 10 days from receipt of the notification of the transactions being distributed to the Claimant. Refer to the MacEwan University “myPortal” web portal for further instructions on preparing the claim.
- 1.1.5 Failure to reconcile P-card transactions in a timely manner may result in further action, including escalation to the Authorized Approver and/or the Executive Officer or loss of card privileges.
- 1.1.6 Expense claims are to be electronically submitted in PeopleSoft and must include supporting/backup documentation and/or receipts, electronically scanned and attached, for each expense being claimed.
- 1.1.7 It is the responsibility of the Claimant to retain and, to provide same upon request from EPACS, all original receipts and backup documentation, in accordance with the requirements as outlined within this or other related procedures/guidelines.

### **1.2 Backup Documentation and Receipts**

- 1.2.1 Itemized receipts must be legible, electronically scanned and attached for all claims.
- 1.2.2 The names of all attendees or, the name of the event, providing there is a separate record that can be provided on request that identifies the attendees at the event, are to be recorded in the attendees or description field.
- 1.2.3 Meal receipts must be itemized to be valid. A credit card chit is not considered appropriate backup documentation. The following will apply when itemized receipts are not submitted:
  - 1.2.3.1 For out-of-pocket expenses, the Claimant will only be reimbursed in accordance with the per diem rate identified in Appendix B.
  - 1.2.3.2 For P-card transactions, the Claimant will be required to reimburse the university for the difference between the actual amount and the per diem rate identified in Appendix B.

- 1.2.4 If the expense is related to attendance at a conference or seminar, a copy of the event registration is required as backup documentation.
- 1.2.5 If a receipt was not received or has been lost, and the expense line exceeds \$25.00, a Missing Receipt Declaration Form<sup>1</sup> must be completed and attached for each line of the claim as applicable.
- 1.2.6 If the receipt is for airfare, a copy of the passenger itinerary/receipt is required.
- 1.2.7 Receipts are not required for any expense where the per diem rate is being claimed.
- 1.2.8 Foreign currency claims, where an exchange rate other than the default in PeopleSoft is being used, must be supported by electronically attaching a bank statement, a credit card statement, or exchange rate calculator statement (e.g. Bank of Canada).

### **1.3 Travel Expenses**

#### **1.3.1 General**

- 1.3.1.1 For all employees approved for travel, the P-card is the required payment method to be used for reserving and paying for airfare and hotel expenses. Refer to MacEwan University “myPortal” for application and instruction on use of the P-card.

#### **1.3.2 Cash Advances**

- 1.3.2.1 Requests for cash advances for the purpose of travel must be submitted and approved in advance of the travel and should only be approved in circumstances where the University Representative is travelling to a location where only cash transactions are processed and/or a P-card or other credit card is not an acceptable means of payment.
- 1.3.2.2 All cash advances are to be reconciled with supporting receipts and documentation within two (2) weeks of the expense incurred date.
- 1.3.2.3 If the amount of the cash advance is greater than the total expenses incurred OR if the travel did not occur, the University Representative is accountable to ensure reimbursement to the university for the remaining advance is submitted to EPACS at the time of expense report submission (or immediately in the case of cancelled travel).

#### **1.3.3 Airfare**

- 1.3.3.1 Air travel will generally be reimbursed to an amount not exceeding the most direct route full fare, economy rate. Advanced bookings for reduced fares should be made whenever possible.
- 1.3.3.2 Business or First Class, or other amounts in excess of full fare economy airfare, are not reimbursable unless approved in advance by the Authorized Approver and should only be approved where time in the air exceeds six (6) or more hours.

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<sup>1</sup> Form is available in Forms Cabinet

- 1.3.3.3 If booking non-refundable air tickets, cancellation insurance should be purchased and is an Allowable Expense.
- 1.3.3.4 Employees travelling on MacEwan business may use their P-card to facilitate the purchase of airline tickets for minor dependents or family members travelling with them; costs are considered personal and are not the responsibility of the university.
  - 1.3.3.4.1 Employees and their approver(s) are accountable to ensure reimbursement to the university for these expenses is submitted, with the Expense Repayment Form<sup>1</sup>, to EPACS at the time of expense claim submission.
- 1.3.4 Accommodation
  - 1.3.4.1 Reimbursement is limited to the single occupancy rate for standard room, or whatever class of accommodation is the least cost alternative.
  - 1.3.4.2 If accommodation for a Canadian destination is being booked the University Representatives may consider the CAUBO and AUCC web sites for information on discounted rates available.
  - 1.3.4.3 When accommodation is offered as part of a conference at a conference hotel/rate, this is reimbursable providing the conference rate is less than what could otherwise be obtained at that hotel through any affiliated groups. It is the responsibility of the Claimant to ensure the rate is comparable.
  - 1.3.4.4 Accommodation for one night before and after an event is acceptable if the start and end times warrant such travel logistics. Accommodation dates should coincide with those on the air ticket.
  - 1.3.4.5 Itemized receipts (including for meals charged to a room) and credit card receipts must be electronically submitted for all accommodation expenses.
  - 1.3.4.6 When a University Representative makes private arrangements for accommodation (e.g., staying with friends, relatives, or colleagues) a token of appreciation, in accordance with the per diem rate as identified in Appendix B, may be claimed in lieu of hotel accommodation.
- 1.3.5 Meals
  - 1.3.5.1 Receipts for actual expenses or per diems may be claimed. A combination of receipts and per diems may be claimed during the same trip.
  - 1.3.5.2 Itemized receipts are required for actual meal expenses in accordance with the back-up documentation requirements identified in 1.1. and 1.2.3.
  - 1.3.5.3 In lieu of receipts, per diem allowances are reimbursable in accordance with the rates provided in Appendix B.

1.3.5.4 Reasonable gratuities are reimbursable provided they are identified on the itemized receipt. Industry standard is fifteen (15) percent for small parties and eighteen (18) percent for larger groups (generally eight (8) or more). Gratuities are service dependent, and accountability resides with the University Representative to reasonably adjust accordingly.

1.3.5.5 A per diem incidental expense may be claimed as identified in Appendix B. The purpose of this is to cover small dollar value expenditures such as water, between meal snacks, public transportation (e.g. bus) and non-meal gratuities such as hotel luggage handling. Receipts are not to be submitted for these expenses.

### 1.3.6 Ground Transportation

#### 1.3.6.1 Use of Own Vehicle

1.3.6.1.1 When claiming mileage (i.e., kilometers), the date, to and from location(s) and purpose of the travel is required. This includes travel in and around the City of Edmonton.

1.3.6.1.2 When claiming mileage, fuel or car rental expenses cannot be claimed for the same period.

1.3.6.1.3 Only the driver of the vehicle may claim mileage for the travel (i.e., passengers may not submit a claim).

1.3.6.1.4 Rates mileage reimbursement is in accordance with the rates as identified in Appendix B.

1.3.6.1.5 University Representatives cannot claim mileage for travel to and from home to any of the university campus locations.

1.3.6.1.6 If a University Representative is required to work in multiple university locations on the same day, travel, based on the kilometers traveled from one campus to the other campus location (and back if required to return to campus prior to leaving for home), will be reimbursed.

#### 1.3.6.2 Rental (or Hire) of Vehicle

1.3.6.2.1 Receipts or taxi cab chits are required to support claims for taxi fares.

1.3.6.2.2 For any vehicle rentals, the class of vehicle booked should be of “standard level” or below unless otherwise approved in advance by the Authorized Approver.

1.3.6.2.3 Insurance (liability and collision) should be purchased for all vehicle rentals and is an Allowable Expense.

## **1.4 Other Expenses**

### **1.4.1 Hospitality**

1.4.1.1 When hosting a person/people external to the university, alcohol may be purchased within the limits identified in Appendix B. Receipts are required to be submitted.

1.4.1.2 Pre-approval from the Authorized Approver is required for any Hospitality event that will exceed \$2,000. This approval is to be documented in writing and submitted electronically with the claim and accompanying receipts.

### **1.4.2 Working Sessions**

1.4.2.1 Alcohol is not an Allowable Expense for any Working Session events.

1.4.2.2 Pre-approval from the Authorized Approver is required for any Working Session event that will exceed \$2,000. This approval is to be documented in writing and submitted electronically with the claim and accompanying receipts.

1.4.2.3 In accordance with Policy 5.1.9, an exception made by the Executive Officer must be documented in writing and submitted electronically with the claim and accompanying receipts.

1.4.2.4 For Working Session events held on university properties and catered by the university's contracted catering service in accordance with Policy 5.1.6, see Procedure 1.4.5 for instruction regarding approval requirements for invoices.

### **1.4.3 Employee Acknowledgement**

1.4.3.1 Alcohol is not an Allowable Expense for any Employee Acknowledgement event.

1.4.3.2 Pre-approval from the Authorized Approver is required for any Employee Acknowledgement event that will exceed \$2,000. This approval is to be documented in writing and submitted electronically with the claim and accompanying receipts.

1.4.3.3 Most gifts and all gift cards given to Employees are taxable benefits. Claimants are required to report all gifts, cash, and near as cash gifts (including gift cards) to Payroll Services.

### **1.4.4 Special Events**

1.4.4.1 Alcohol is an Allowable Expense for Special Events only when approved in writing in advance by the Executive Officer. This approval is to be submitted electronically with the claim and accompanying receipts.

1.4.4.2 Where alcohol is approved, the limits identified in Appendix B apply.

1.4.4.3 Pre-approval from the Authorized Approver is required for any Special Events that will exceed \$2,000. This approval is to be documented in writing and submitted electronically with the claim and accompanying receipts.

#### 1.4.5 Catering Expenses for Events Held on University Property

- 1.4.5.1 For all events held on university property where meals and/or beverages are provided by the university's contracted food service supplier, the requirement for the most senior person in attendance to incur the expense, as identified in the Allowable Expenses policy, is waived and replaced by the following:

The request for catering services is submitted by the requester, paid for using a P-card and reconciled in accordance with the Procedure as identified in 1.1.

#### 1.4.6 Sponsorships

- 1.4.6.1 Pre-approval from the Authorized Approver is required for any Sponsorships. This approval is to be documented in writing and submitted electronically with the claim and accompanying receipts.

#### 1.4.7 Donations

- 1.4.7.1 Pre-approval from the Authorized Approver is required for any Donations. This approval is to be documented in writing and submitted electronically with the claim and accompanying receipts.

### 1.5 Expense Disclosure Reporting

- 1.5.1 Categories considered in-scope for disclosure reporting include Travel (including related professional development expenses), Hospitality, and Working Sessions.
- 1.5.2 All Executive Officer roles, all members of the Board of Governors, and the Chancellor are required to disclose and report expenses on an individual basis.
- 1.5.3 All disclosure reports are to be prepared and submitted by each related office on a quarterly basis.
- 1.5.4 Refer to the MacEwan University "myPortal" web portal for further instructions on preparing, submitting, and posting disclosure reports.

## **2.0 RELATED POLICIES, FORMS AND OTHER DOCUMENTS**

- Allowable Expenses Policy
- Appendix A – Listing of Allowable Expenses and Ineligible Expenses
- Appendix B – Quick Reference Guide to Rates and Limits for Allowable Expenses
- Appendix C – Expense Type Guide
- Guidelines for Executive Expense Disclosure and Reporting
- Missing Receipt Declaration Form
- Expense Repayment Form

- P-card Cardholder User Manual

### **3.0 ACCOUNTABILITY**

#### **Office of Administrative Responsibility**

Expense Procurement and Contract Services (EPACS)

### **4.0 HISTORY**

#### **Relevant Dates**

Approved: **2019.06.27**

Effective: **2019.07.01**

Next Review: **2023.07.01**

#### **Modification History**

<b>2014.04.24:</b>	Revision to section 1.4.5 Catering waiving the requirement for the most senior person to incur the expense for on campus catering.
<b>2015. 10. 22:</b>	Updated section 1.3 Travel to reflect elimination of coordinated travel program and changes to require use of P-card for payment of travel expenses.
<b>2019.07.01</b>	Updated to reflect inclusion of Chancellor, change to procedure regarding electronic submission of expense claims, and procedure changes/clarifications to reflect policy revisions as required. Approved by President's Policy Committee on May 7, 2019.
<b>2019.09.17</b>	Minor revisions to update Appendix C – Expense Type Guide. Approved by Policy Sponsor on September 17, 2019.
<b>2023.05.16</b>	Minor revisions to update Appendix C – Expense Type Guide. Approved by Policy Sponsor on May 16, 2023.

This table provides a representative listing of the types of expenses that are Allowable Expenses and ineligible and non-reimbursable expenses within each of the categories within this policy.

Except as may be otherwise noted, the examples provided are representative of the types of events that would typically fall within each of the categories. They are provided for guidance only in order to assist Claimants and Authorized Approvers in determining the most applicable category for the coding and/or reporting of an expense.

<b>A. ALLOWABLE EXPENSES</b>		<b>B. INELIGIBLE AND NON-REIMBURSABLE</b>	
<b>EXPENSE TYPE:</b>	<b>Travel</b> (university representatives)		
<ul style="list-style-type: none"> <li>• airfare (in accordance with parameters as identified within the Procedure)</li> <li>• standard baggage fees</li> <li>• travel booking fees</li> <li>• seat selection fees</li> <li>• accommodation</li> <li>• fitness center expenses</li> <li>• meals</li> <li>• vehicle rental expenses including rental fees, insurance, fuel, and parking</li> <li>• parking fees when personally owned vehicle used for travel and/or vehicle mileage (excluding mileage within the Edmonton area where the Claimant receives a vehicle allowance that includes local mileage)</li> <li>• conference/seminar registration fees, including fees for related conference activities (e.g., pre-conference workshops, or campus tours that may be optional but meet the needs of the University)</li> <li>• excess baggage charges for additional materials and/or equipment directly required for the purpose of the travel</li> <li>• flight cancellation insurance</li> <li>• business related phone calls and/or internet connectivity and electronic (eg. wireless) communication charges</li> <li>• laundry and dry cleaning expenses incurred after seven (7) consecutive nights absence</li> <li>• bus fares, including airport bus</li> <li>• travel medical insurance purchased for travel outside of Canada</li> <li>• travel immunizations</li> </ul>		<ul style="list-style-type: none"> <li>• alcohol and alcoholic beverages</li> <li>• interest charges on outstanding personal credit card balances</li> <li>• traffic and parking fines</li> <li>• in-room amenities not included in the cost of the room (e.g., mini bar, movie channels)</li> <li>• travel expenses for a travel companion accompanying a University Representative unless approved in advance by the Authorized Approver</li> <li>• conference or other extra-curricular activities that are considered optional and do not meet the needs of the University (e.g., golf tournaments, horse-back riding, sight-seeing tours)</li> <li>• child/dependent adult care (unless pre-approved in writing by Authorized Approver to address accommodation for specific circumstance.)</li> <li>• passport fees</li> <li>• loss of money or personal effects</li> <li>• expenses resulting from failure to cancel transportation or hotel arrangements (except for extenuating circumstances and where approved by the Authorized Approver)</li> <li>• voluntary additional days beyond the business purpose of the trip or in circumstances as indicated in the Procedures.</li> <li>• valet parking charges (unless valet is the only option the hotel offers or as approved in writing by the Authorized Approver to address specific accommodation considerations for health and/or safety concerns)</li> <li>• flowers</li> </ul>	

A. ALLOWABLE EXPENSES		B. INELIGIBLE AND NON-REIMBURSABLE	
<ul style="list-style-type: none"><li>travel visas</li><li>incidental expenses on a per diem basis in accordance with limits as identified in Appendix B</li></ul>			
EXPENSE TYPE:	Hospitality (external parties in attendance)		
<ul style="list-style-type: none"><li>meals</li><li>non-alcoholic beverages</li><li>alcoholic beverages in accordance with limits as identified in Appendix B</li><li>gifts, including gift cards, as part of protocol for guest at Hospitality and in accordance with limits as identified in Appendix B</li><li>tickets to professional sporting events – subject to disclosure reporting as identified in the Procedures, when given to external parties for Hospitality purposes and subject to disclosure and taxable benefit when received by an Executive Officer as a gift</li></ul>	<ul style="list-style-type: none"><li>gifts of alcohol</li><li>any Political Event expenses</li></ul>		
Hospitality Examples:			
<ul style="list-style-type: none"><li>Table purchase for any University fund-raising event(s), in accordance with direction from the President and Vice-Presidents’ Group.</li><li>Purchase of table at social or special event of an external non-profit or charitable organization.</li><li>Hosting of lunch/dinner for candidates during an employment recruitment process.</li><li>President receptions, specifically for the purpose of donor development, fundraising or community engagement.</li></ul>			
EXPENSE TYPE:	Working Sessions (internal event, university representatives in attendance)		
*Includes meetings at which only University Representatives will be in attendance but there may be occasions when a visitor(s) participates in these meetings in an advisory, facilitator, or consultative role.			
<ul style="list-style-type: none"><li>Meals –<ul style="list-style-type: none"><li>If in accordance with Policy ref. 5.1.6 and 5.1.8 or approved in accordance with Policy ref. 5.1.9</li></ul></li><li>non-alcoholic beverages</li><li>venue (if not on University property)</li><li>parking fees when personally owned vehicle used for travel and/or vehicle mileage (excluding mileage within the Edmonton area where the Claimant receives a vehicle allowance that includes local mileage)</li></ul>	<ul style="list-style-type: none"><li>alcohol and alcoholic beverages</li><li>gifts of alcohol</li></ul>		

A. ALLOWABLE EXPENSES		B. INELIGIBLE AND NON-REIMBURSABLE	
<b>Working Session Examples:</b> <ul style="list-style-type: none"><li>• Staff Meetings</li><li>• Planning Retreats</li><li>• Board Meetings</li><li>• Hosted student events</li></ul>			
<b>EXPENSE TYPE:</b>		<b>Employee Acknowledgement</b> (business milestone/accomplishment related internal event – majority of attendees are university representatives)	
<ul style="list-style-type: none"><li>• meals</li><li>• non-alcoholic beverages</li><li>• venue (if not on University campus property)</li><li>• parking fees when personally owned vehicle used for travel and/or vehicle mileage (excluding mileage within the Edmonton area where the Claimant receives a vehicle allowance that includes local mileage)</li><li>• gifts in accordance with limits as identified in Appendix B - subject to taxable benefit reporting as identified in the Procedures</li></ul>		<ul style="list-style-type: none"><li>• alcohol and alcoholic beverages</li><li>• gifts of alcohol</li><li>• gifts for personal milestones (e.g. birthday, marriage, baby shower etc.)</li></ul>	
<b>Employee Acknowledgement Examples:</b> <ul style="list-style-type: none"><li>• Recognition breakfast, lunch, or dinner for business related (individual or team) accomplishment or milestone.</li><li>• Team social event for the purpose of team-building in conjunction with a Working Session and approved in advance by Authorized Approver.</li></ul>			
<b>EXPENSE TYPE:</b>		<b>Special Events</b> (internal event, primarily university representatives in attendance)	
*May include invited guests such as spouses/partners or other individuals external to the University.			
<ul style="list-style-type: none"><li>• meals</li><li>• alcoholic beverages as approved in advance in accordance with the requirements provided in the Procedure</li><li>• non-alcoholic beverages</li><li>• venue (if not on University campus property)</li><li>• parking fees when personally owned vehicle used for travel and/or vehicle mileage (excluding mileage within the Edmonton area where the Claimant receives a vehicle allowance that includes local mileage)</li></ul>		<ul style="list-style-type: none"><li>• alcohol and alcoholic beverages <b>not approved</b> in accordance with the requirements provided in the Procedure</li><li>• gifts of alcohol</li></ul>	

A. ALLOWABLE EXPENSES		B. INELIGIBLE AND NON-REIMBURSABLE	
<b>Special Events Examples</b> (this is an inclusive list of all events included in this category):			
<ul style="list-style-type: none"><li>• Welcome event (1 time) for new hires (after commencement of employment)</li><li>• Annual employee long service and retirement recognition (i.e. department/division sponsored and university-wide reception or dinner)</li><li>• Employee retirement events (events for individuals that are hosted by the department or division)</li><li>• Student orientation and/or student recruitment events</li><li>• President’s Holiday events for Board and Deans/Directors/Exec. Officers</li><li>• Alumni Relations and Services Reception for staff who are university alumni</li><li>• Board Retirement Dinner</li><li>• Customer appreciation events (e.g. Hospitality events for internal or external representatives in public-facing areas such as MStore, Sport &amp; Wellness Centre, Residence, etc.)</li></ul>			
Note: Alcohol is not to be approved for these types of events.			
<b>EXPENSE TYPE:</b>		<b>Representing the University</b> (external event: university representative attending)	
<ul style="list-style-type: none"><li>• meals</li><li>• non-alcoholic beverages</li><li>• parking fees when personally owned vehicle used for travel and/or vehicle mileage (excluding mileage within the Edmonton area where the Claimant receives a vehicle allowance that includes local mileage)</li><li>• expenses as identified in Travel section (if applicable)</li></ul>		<ul style="list-style-type: none"><li>• alcohol and alcoholic beverages</li><li>• gifts of alcohol</li></ul>	
<b>Examples:</b>			
<ul style="list-style-type: none"><li>• Presenting at external conferences, seminars, or other related events.</li><li>• Attending external meetings as requested.</li><li>• Attending special or social events of external parties (excluding Political Events).</li></ul>			
<b>EXPENSE TYPE:</b>		<b>Sponsorship</b>	
<ul style="list-style-type: none"><li>• Subject to approval by Authorized Approver</li></ul>		<ul style="list-style-type: none"><li>• Political Events</li></ul>	
<b>Examples :</b>			
<ul style="list-style-type: none"><li>• Sponsorship of a golf hole at a golf tournament of an external non-profit or charitable organization.</li></ul>			
<b>EXPENSE TYPE:</b>		<b>Donations</b>	
<ul style="list-style-type: none"><li>• Subject to approval by Authorized Approver</li></ul>		<ul style="list-style-type: none"><li>• Donations to; individuals, political parties or for-profit organizations</li></ul>	
<b>Examples :</b>			
<ul style="list-style-type: none"><li>• Memorial donation on behalf of University Representative and/or family member.</li></ul>			

Policy/Procedure Reference	Description	Allowable Limit	Receipt Required	Pre-Approval Required
<b>TRAVEL * EXPENSES (1.3)</b>				
Allowable Expenses (1.3.3) Travel Policy	<b>Airfare</b>	Actual amount	Yes	No*
Allowable Expenses (1.3.4)	<b>Accommodation (hotel)</b>	Actual amount	Yes	No*
	<b>Accommodation (per diem) - private</b>	\$35.00 – per Night**	No	No
Allowable Expenses (1.3.5)	<b>Meals (actual)</b>	Actual amount	Yes	No*
	<b>Meals (per diem) - Canada</b>	\$15.00 – Breakfast**	No	No*
		\$15.00 – Lunch**		
		\$30.00 – Dinner**		
	<b>Meals (per diem) – US</b>	\$20.00 – Breakfast**		
		\$25.00 – Lunch**		
		\$35.00 – Dinner**		
	<b>Meals (per diem) - International</b>	\$20.00 – Breakfast**		
		\$25.00 – Lunch **		
		\$40.00 – Dinner**		
	<b>Incidental (per diem)</b>	\$10.00 – per every 24 hours of travel**	No	No
Allowable Expenses (1.3.6)	<b>Ground Transportation</b>			
	➤ Mileage (own vehicle)	\$0.5050/kms or \$0.1650/kms***	No	No
	➤ Parking (own vehicle)	Actual amount	Yes****	No
	➤ Taxi	Actual amount	Yes	No
	➤ Public Transportation	Actual amount	No	No
	<b>Laundry/Dry Cleaning</b>	Actual amount for travel exceeding 7 consecutive nights absence	Yes	No
<p>*Advanced approval for travel is required in accordance with the Travel Policy</p> <p>**All dollar amounts are in Canadian funds unless otherwise indicated</p> <p>***Lower rate applies only when employee elects to drive own vehicle when a more cost/time effective method of travel is available</p> <p>****Excludes metered parking</p> <p>*****Gifts provided to employees subject to Procedure 1.4.3</p>				

Policy/Procedure Reference	Description	Allowable Limit	Receipt Required	Pre-Approval Required
<b>OTHER EXPENSES (1.4)</b>				
Allowable Expenses (1.4.1)	<b>Hospitality*</b>			
Sponsorships, Donations and Gifts Made by MacEwan University Policy	➤ Meals	Actual amount	Yes	No
	➤ Alcohol	\$15.00 – <u>maximum</u> per person in attendance	Yes	No
	➤ Gift (i.e. recipient external to the University)	**\$500.00	Yes	No
*Advanced approval for hosting is required if event exceeds \$2000 ** Refer to Employee Code of Conduct Policy for guidance on gift limits and valuation for MacEwan Employees				
<b>OTHER EXPENSES (1.4)</b>				
Allowable Expenses (1.4.2)	<b>Working Sessions*</b>			
	➤ Meals	Actual amount	Yes	No
*Advanced approval for working session is required if event exceeds \$2000				
Allowable Expenses (1.4.3)	<b>Employee Acknowledgement*</b>			
Employee Recognition Policy	➤ Meals	Actual amount	Yes	No
	➤ Gifts*****	**\$250.00	Yes	No
*Advanced approval for employee acknowledgement is required if event exceeds \$2000 ** Refer to Employee Code of Conduct Policy for guidance on gift limits and valuation for MacEwan Employees				
Allowable Expenses (1.4.4)	<b>Special Events*</b>			
Sponsorships, Donations and Gifts Made by MacEwan University Policy Employee Recognition Policy	➤ Meals	Actual amount	Yes	No
	➤ Alcohol	\$15.00 – <u>maximum</u> per person in attendance	Yes	Yes
	➤ Gifts*****	**\$250.00	Yes	No
*Advanced approval for special events is required if event exceeds \$2000 ** Refer to Employee Code of Conduct Policy for guidance on gift limits and valuation for MacEwan Employees				

Policy/Procedure Reference	Description	Allowable Limit	Receipt Required	Pre-Approval Required
Allowable Expenses (5.9)	<b>Representing the University</b>			
	➤ Any travel – per travel section above	Actual amount	Yes	No
	➤ Event registration fees	Actual amount	Yes	No
Allowable Expenses (5.11)	<b>Sponsorships</b>			
Sponsorships, Donations and Gifts Made by MacEwan University Policy	➤ Events that benefit and enhance the public image of the university	Actual amount	Yes	Yes
*Advanced approval for Sponsorships is required				
Allowable Expenses (5.12)	<b>Donations</b>			
	➤ Memorials on behalf of university representatives	Actual amount	Yes	Yes
	➤ Donations to a Canadian registered charity	Actual amount	Yes	Yes
*Advanced approval for Donations is required				

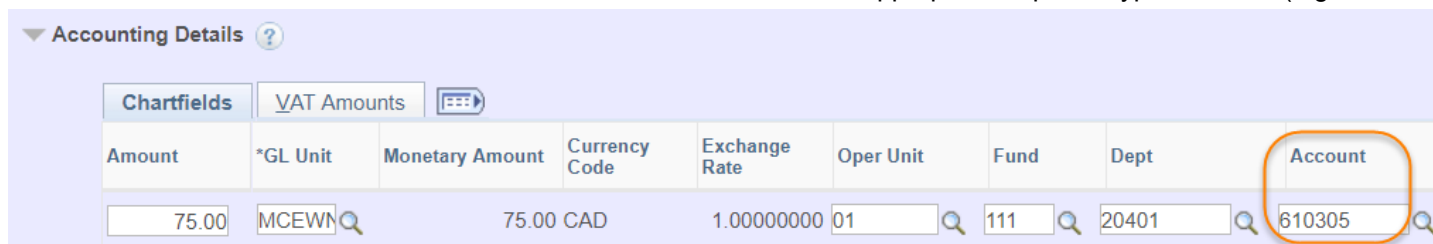
The following chart contains a list of all expense types in the expense module of PeopleSoft as of **April 1, 2023**.

### Expense Types

**The appropriate expense type must be selected for the expense incurred.** Refer to the below chart for a list of available expense types, associated default accounts codes, account information, and description. This chart is to assist employees in selecting an appropriate expense type for the expense and the business purpose for which the expense was incurred.

### Default Account Codes

Each expense type has a default account code attached to it. The default account code can be overridden via the **account** field. This would **only** apply when an account code is active on the chart of accounts, however there is not an appropriate expense type available (e.g., Miscellaneous expense type).



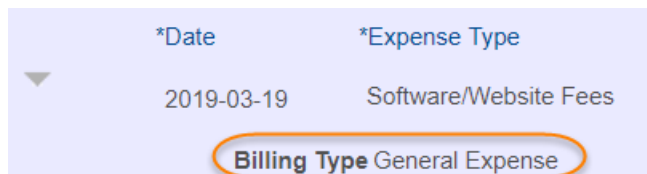
Accounting Details ?

Chartfields VAT Amounts

Amount	*GL Unit	Monetary Amount	Currency Code	Exchange Rate	Oper Unit	Fund	Dept	Account
75.00	MCEWN	75.00 CAD		1.00000000	01	111	20401	610305

### Billing Types

There are two billing types in the expense module. **General Expense** is the default billing type and will be used most often. The **Executive Disclosure** billing type must be selected when identifying expenses incurred by an Executive Member of MacEwan University that are required to be disclosed.



\*Date \*Expense Type

2019-03-19 Software/Website Fees

Billing Type General Expense

<b>Account Code</b>	Account number from the chart of accounts. Refer to B&RP Account Guideline for comprehensive list of accounts.
<b>Account Name</b>	Name (description) of the account number from the chart of accounts.
<b>Account Category</b>	Category in which the account number falls on the chart of accounts. This field is helpful in distinguishing if the category of the account code matches the actual expense incurred (e.g., travel vs. non-travel expenses).
<b>Description</b>	Includes the description associated with the account code and may also reference the Allowable Expenses Policy.
<b>Expense Type PS</b>	This dropdown in PeopleSoft is used to select the appropriate expense type for the expense incurred.

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Advertising – On-line Ads	611035 On-line Ads	N/A	Advertising Placement	Y	Online advertising is a form of promotion that uses the internet to deliver marketing messages to attract customers. (e.g., Leaderboards, big box, skyscrapers, search engine marketing including Google ad words). Also includes social media.
Advertising – Print Ads	611025 Print Ads	N/A	Advertising Placement	Y	If an advertisement is printed on paper, be it newspapers, magazines, newsletters, booklets, flyers, direct mail, or anything else that would be considered a portable printed medium, then it comes under the banner of print advertising.
Advertising – Promotional Item	611160 Promotional Items	N/A	Marketing Prod and Promotion	Y	The cost of producing/purchasing merchandise to give away to key audiences (e.g., pens, t-shirts, water bottles, pins, etc.).
Advertising – Marketing Printing	611155 Printing Marketing	N/A	Marketing Prod and Promotion	Y	The cost for printing various marketing materials used for either recruitment, reference, or reporting. See the OCM guide for more information. See B&RP Account Guideline - Appendix A for info on applying Program 1500 for costs charged by Printing Services.
Advertising – Social Media	611040 Social Media	N/A	Advertising Placement	Y	Cost of advertising campaigns delivered via social media platforms.
Airfare	610305 General Airfare	Y	General Travel	Y	The cost for <a href="#">domestic (within Canada)</a> airfare including all airport fees. For international airfares, please select <b>Airfare Outside CAN – GSTEX</b> expense type.
Airfare Outside CAN – <b>GSTEX</b>	610305 General Airfare	Y	General Travel	Y	The cost for <a href="#">international (outside of Canada)</a> airfare including all airport fees.
Automobile Rentals	610315 General Ground Trans	Y	General Travel	Y	The cost of vehicle rental, including all associated fees (e.g., additional insurance, GPS, special equipment, etc.)

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Breakfast – Per Diem	610320 General Meals	Y	General Travel	N	<b>Breakfast per diem for travel within Canada is \$15.00 CAD, including gratuity and taxes.</b> If the meal cost is covered by the seminar/conference fee then the per diem may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working sessions. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Breakfast – Per Diem OUTCAN – <b>GSTEX</b>	610320 General Meals	Y	General Travel	N	<b>Breakfast per diem for travel outside of Canada (US and International) is \$20.00 CAD, including gratuity and taxes.</b> If the meal cost is covered by the seminar/conference fee then the per diem may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working sessions. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
COGS – Copyright	640615 COGS Course Mat/Software	N/A	COGS – Course Materials	Y	The cost of items sold to students at cost, as part of their material fee for a course. Includes software, copyright fees for printed materials, duplication/ printing costs to produce course packs, or other specific equipment required for a course. Do NOT use this account for supplies consumed in the lab or studio even if a fee is assessed. See 611605-611615.
COGS–Course Mat/Software	640615 COGS Course Mat/Software	N/A	COGS – Course Materials	Y	The cost of items sold to students at cost, as part of their material fee for a course. Includes software, copyright fees for printed materials, duplication/printing costs to produce course packs, or other specific equipment required for a course. Do NOT use this account for supplies consumed in the lab or studio even if a fee is assessed. See 611605-611615.
COGS – Field Study	640805 COGS Off Campus Study	N/A	COGS – Instructional	Y	The costs related to field study, off campus, and international study groups, including student travel, accommodation, meals and other expenses where a fee is assessed to recover the cost.

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Conservatory Fee Waiver	410155 Fee Waivers - Staff Development	N/A	Fees Waiver Staff Development	Y	<b>Conservatory use only.</b> Tuition fee waivers provided specifically for staff and faculty to attend professional development courses within the University i.e. The Access Program. <b>Default Dept ID is 00504.</b>
Copier Maintenance	620510 Equipment Maintenance	N/A	Equipment	Y	Cost of regular maintenance for equipment (Maintenance is routine upkeep while repairs are unexpected.) <a href="#">Do not use for Konica supplies (staples and paper) or quarterly meter read invoices-</a> refer to <b>Office Supplies</b> expense type.
Courier	611710 Courier Fees	N/A	Postage	Y	The cost of courier fees. (Note: for asset purchases the courier costs should be included as part of the cost of the asset.)
Custodial Supplies	620310 Custodial Supplies	N/A	Custodial Services and Supplies	Y	The cost for all cleaning supplies.
Daily Meal Per Diem	610320 General Meals	Y	General Travel	N	<b>Daily Meal Per Diem for travel within Canada is \$60.00 CAD, including gratuity and taxes.</b> If any meal cost is covered by the seminar/conference fee then the Daily Meal Per Diem may not be claimed. Use separate meal per diems to claim meals not covered for the day. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working sessions. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Daily Meal Per Diem – OUTCAN-GSTEX	610320 General Meals	Y	General Travel	N	<b>Daily Meal Per Diem is \$80.00 for travel to US and \$85.00 CAD for international travel, including gratuity and taxes.</b> If any meal cost is covered by the seminar/conference fee then the Daily Meal Per Diem may not be claimed. Use separate meal per diems to claim meals not covered for the day. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working sessions. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.

**REIMBURSEMENT OF ALLOWABLE EXPENSES**

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Dinner – Per Diem	610320 General Meals	Y	General Travel	N	<b>Dinner per diem for travel within Canada is \$30.00 CAD, including gratuity and taxes.</b> If the meal cost is covered by the seminar/conference fee then the per diem may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working sessions. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Dinner – Per Diem – OUTCAN – <b>GSTEX</b>	610320 General Meals	Y	General Travel	N	<b>Dinner per diem is \$35.00 CAD for travel to the US and \$40.00 CAD for international travel, including gratuity and taxes.</b> If the meal cost is covered by the seminar/conference fee then the per diem may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working sessions. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Duplicating – In House Printing	610705 Xerox Impression Fees	N/A	Duplicating	Y	All costs for duplication/printing services paid to the University print service provider ( <b>Xerox</b> ) including per impression fees and other administrative fees. Exceptions: 1) Do not post these expenses to Office and Admin expense accounts. 2) Do not use this account for the cost of publishing marketing materials, such as recruiting brochures or other University publications (see 611155) or 3) Printed course materials sold to students (see 640620). See B&RP Account Guideline - Appendix A for info on applying Program 1500 for Xerox costs.
Employee Acknowledgement Gifts	610130 Staff Acknowledgement Gifts	N/A	Staff Development	Y	The cost of gifts that recognize an <b>employee's contribution to the University</b> . (e.g., retirement, special accreditation, or other similar occasions). Notes: 1. Gifts of alcohol are not an allowable expense. 2. Any gifts or combination of gifts given to an employee are non-taxable, up to \$500. Any money spent over \$500 is a taxable benefit to the employee in accordance with Canada Revenue Agency regulations. <b>It is the claimant's responsibility to report gift value, date of purchase, and receiving employee's name and ID to Payroll Services.</b> Use expense type Employee Acknowledgement Other (610135) for any meal related to employee acknowledgement. See Rewards and Recognition and Employee Recognition Policies. <b>Do Not use for Gift cards</b> – see Gift Card - Employee

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Employee Acknowledgement Other	610135 Special Events	N/A	Staff Development	Y	The cost of expenses for internal events to recognize employees for business related individual or team accomplishments (e.g., meals, non-alcoholic beverages, venue). <b>Do not use for gifts or gift cards</b> – see 610130. See Rewards and Recognition and Employee Recognition Policies.
The following <b>FacPD</b> expense types are for use by <b>FACULTY only</b> , who wish to utilize their Faculty PD Funds for their expenses. The default Fund Code for FacPD expense types is 124 Staff and Sessional Faculty should use the <b>Prof Dev</b> expense types.					
FacPD – Airfare	610305 General Airfare	Y	Faculty Development	Y	The cost for domestic (within Canada) airfare including all airport fees. For international airfares, please select <b>FacPD - Airfare Outside CAN – GSTEX</b> expense type.
FacPD – Airfare outside CAN-GSTEX	610305 General Airfare	Y	Faculty Development	Y	The cost for international (outside of Canada) airfare including all airport fees.
FacPD – Conference Fees	610105 Conf and Seminar Fee	Y	Faculty Development	Y	The cost of conference or seminar fees paid on behalf of faculty (includes all fees that are mandatory). A conference tends to be a larger gathering where participants focus on sharing knowledge and opinions at various sessions. Do NOT use this account for the cost of travel, meals, or hotel accommodations for the conference.
FacPD – Conference Fees – <b>GSTEX</b>	610105 Conf and Seminar Fee	Y	Faculty Development	Y	The cost of conference or seminar fees paid on behalf of faculty (includes all fees that are mandatory). A conference tends to be a larger gathering where participants focus on sharing knowledge and opinions at various sessions. Do NOT use this account for the cost of travel, meals, or hotel accommodation for the conference. <a href="#">Use this expense type if expenses are GST Exempt.</a>

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
FacPD – Course Fees	610110 Course Fee	Y	Faculty Development	Y	The cost of tuition, registration, and related fees for a course/workshop required to develop faculty teaching, research, or other skills in a subject area and or obtain accreditation required for their discipline. A course/workshop tends to be a smaller gathering where specific skills are taught and/or information is shared.
FacPD – Course Fees – <b>GSTEX</b>	610110 Course Fee	Y	Faculty Development	Y	The cost of tuition, registration, and related fees for a course/workshop required to develop faculty teaching, research, or other skills in a subject area and or obtain accreditation required for their discipline. A course/workshop tends to be a smaller gathering where specific skills are taught and/or information is shared. <a href="#">Use this expense type if expenses are GST Exempt.</a>
FacPD-Hotel / Accommodations	610310 General Accommodations	Y	Faculty Development	Y	The cost of hotels/accommodations including hotel taxes.
FacPD – Membership Fees	610115 Prof Association Membership Fees	N/A	Faculty Development	Y	The cost of membership dues in a professional society or association required as part of a faculty member's professional qualification. Also includes the costs for subscription to professional or other academic journals, magazines, or websites.
FacPD – Membership Fees GSTEX	610115 Prof Association Membership Fees	N/A	Faculty Development	Y	The cost of membership dues in a professional society or association required as part of a faculty member's professional qualification. Also includes the costs for subscription to professional or other academic journals, magazines, or websites. <a href="#">Use this expense type if expenses are GST Exempt.</a>

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
FacPD-Nontracked Comp/Equip	611805 Small Assets	N/A	Faculty Development	Y	To be used for all computers, desktop printers, tablets, network equipment, TVs, projectors, telephones, fitness equipment, non-instructional equipment, etc. - valued under \$1000
FacPD-Other Supplies&Services	610325 General Other	N/A	Faculty Development	Y	The cost of other supplies and services not listed under another expense type. A very detailed description is required when using this expense type.
FacPD – Reference/Research Mat'l	610120 Reference Materials	N/A	Faculty Development	Y	The cost of materials (e.g., textbooks, supplies, etc.) that are over and above the cost of tuition for a course the faculty is attending as part of their professional development (including maintenance of a professional designation). This account is for books, journals, and periodicals purchased strictly for faculty use.  <b>Do NOT use this account for materials purchased for students.</b>
FacPD-Software	610605 Software Maint & License Fees	N/A	Faculty Development	Y	Expenses associated with maintaining software including maintenance agreements and subscription fees. Includes website access, subscription, and software license fees. Includes the cost to purchase software or license/subscription fees to use software paid to external vendors or third parties. Excludes Library items - see account 610905.

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
FacPD-Travel Meals and Other	610320 General Meals	Y	Faculty Development	Y	MEALS - For travel use only. The cost of meals (including taxes and gratuities) when travelling on university business. Itemized receipts are required. If the meal cost is covered by the seminar/conference fee, then the meal may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use for meals for staff events/working sessions/hosting.  <b>OTHER Travel related fees</b> or costs that do not fall under the other travel expense types (e.g., booking fees, baggage fees, visa fees, laundry, etc.). - <b>these should have account code adjusted to 610325</b>
Facil – Electrical Repairs	620605 Electrical Repairs	N/A	Electrical	Y	The cost of electrical repairs due to failure, safety concern, potential failure, or other damage.
Facil – Maint Supplies	620305 Maintenance Supplies	N/A	Custodial Services and Supplies	Y	The cost of all supplies related to maintenance (e.g., light bulbs, paper towels, hand cleaner, etc.).
Facil – Mech Repairs	620705 Mechanical Repairs	N/A	Mechanical	Y	The cost of mechanical system repairs (e.g., heating, air conditioning, or air filtration units) due to failure, safety concern, potential failure, or other damage.
Facil – Minor Equip Repair	620505 Equipment Repairs	N/A	Equipment	Y	Cost of equipment repairs due to failure, safety concern, potential failure, or other damage. Includes all types of equipment such as sports, lab, studio, and office equipment.
Fuel – Corporate Vehicle	620415 Vehicle Fuel	Y	Vehicle	Y	Cost of fuel for university owned vehicles. <b>NOT to be used when a vehicle allowance is provided.</b> The other fuel expense type <i>Fuel – Travel</i> to be used where appropriate.
Fuel – Travel	610315 General Ground Trans	Y	General Travel	Y	The cost of fuel <b>for rental vehicles</b> . The other expense type <i>Fuel – Corporate Vehicle</i> to be used where appropriate.
Gratuities	610325 General Other	Y	General Travel	N	The cost of gratuities that are not part of a receipted expense (e.g., luggage assistance, transportation, local guides etc.)

**REIMBURSEMENT OF ALLOWABLE EXPENSES**

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Gift Card – Employee	610130 Staff Acknowledgement Gifts	N/A	Staff Development	Y	The cost of gift cards that recognize an <b>employee’s contribution to the University</b> . (e.g., retirement, special accreditation, or other similar occasions). Notes: Any value of gift card is a taxable benefit to the employee in accordance with Canada Revenue Agency regulations. See Rewards and Recognition and Employee Recognition Policies. <b>It is the claimant’s responsibility to report gift card value, date of purchase, and receiving employee’s name and ID to Payroll Services.</b>
Groceries	610320 General Meals	Y	General Travel	Y	The cost of groceries purchased <b>while travelling</b> on behalf of the university. <b>Do NOT use this account for groceries purchased for working sessions/staff events/hospitality.</b>
Hospitality – Gifts	610810 Hosting Gifts	Y	Hosting	Y	When a university employee, on behalf of MacEwan University, <b>invites an individual(s) external to the university</b> to an event (e.g. fund raising, conference, celebration) and provides a gift as a token of appreciation of appropriate value (e.g. souvenir gift for a guest speaker, guest instructor, donor appreciation, or volunteer).  <b>Do NOT use this account for employee gifts – see expense types Employee Acknowledgement – Gift (610130) or Gift Card – Employee.</b> Do not use for honorariums - those should be processed through Payroll Services or Accounts Payable to comply with CRA regulations.
Hospitality – Meals	610805 Hosting Meals & Refreshments	Y	Hosting	Y	When a university employee, in the performance of their duties/responsibilities, invites/hosts an <b>individual(s) external to the university</b> to a breakfast, lunch, dinner, special event, or celebration whose purpose relates to the business of the university. <b>Do NOT use this account for employee meals (i.e., working sessions/staff events).</b>
Hotel	610310 General Accommodations	Y	General Travel	Y	The cost of hotels/accommodations including hotel taxes.

**REIMBURSEMENT OF ALLOWABLE EXPENSES**

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Hotel Tax	610310 General Accommodations	Y	General Travel	Y	The cost of hotel tax that may be assessed on a hotel stay – refer to hotel invoice. Note: hotel tax is not subject to GST. This expense type can be used to ensure no VAT is calculated on the <b>hotel tax portion</b> ; where the GST amount calculated is significant.
Incidental – Per Diem	610320 General Meals	Y	General Travel	N	<b>Incidental per diem for travel inside Canada is \$10.00 CAD including taxes for each full twenty-four-hour period</b> spent travelling on university business. This is for costs such as bottled water, coffee, between meal snacks, etc. Receipts are not to be submitted for these expenses. <a href="#">Only use this expense type for expenses incurred in Canada.</a> Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Incidental – Per Diem OUTCAN - <b>GSTEX</b>	610320 General Meals	Y	General Travel	N	<b>Incidental per diem for travel outside of Canada is \$10.00 CAD including taxes for each full twenty-four-hour period</b> spent travelling on university business. This is for costs such as bottled water, coffee, between meal snacks, etc. Receipts are not to be submitted for these expenses. <a href="#">Only use this expense type for travel OUTSIDE of Canada.</a> Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Instructional Activities	611610 Instructional Activities	N/A	Instructional	Y	The cost of learning activities that take place in or outside the lab or classroom but are still considered an integral part of instruction – a special instructional fee may or may not be assessed to students. Also appropriate for cost of special classroom events including refreshments where the majority in attendance are students.
Instructional Supplies	611605 Classroom and Lab Supplies	N/A	Instructional	Y	The cost of supplies used in a classroom, studio or lab setting such as printed forms (excluding Xerox fees), studio art supplies, and lab supplies that require replenishment from time to time. This account is not to be used for specific items where the student is assessed a Material Fee. Students, however, could be assessed a special instructional fee (subject to TFP) to help cover the cost of consumables required in the lab or studio.  <b>Note - This account is primarily for cost of supplies used in the classroom primarily to aid instruction.</b> <b>Do not use for</b> Office and Admin supplies (i.e., supplies required primarily for administration purposes).

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Lab Materials	611605 Classroom and Lab Supplies	N/A	Instructional	Y	<p>The cost of supplies used in a classroom, studio or lab setting such as printed forms (excluding Xerox fees), studio art supplies, and lab supplies that require replenishment from time to time. This account is not to be used for specific items where the student is assessed a Material Fee. Students, however, could be assessed a special instructional fee (subject to TFP) to help cover the cost of consumables required in the lab or studio.</p> <p><b>Note - This account is primarily for cost of supplies used in the classroom primarily to aid instruction. Do not use for Office and Admin supplies (i.e., Supplies required primarily for administration purposes.</b></p>
Laundry Services	611910 Laundry Expense	Y	Other Supplies & Services	Y	<p>The cost of laundry services incurred in the university. <b><u>Do NOT use for laundry services while travelling.</u></b> See expense type <i>Travel Other</i> where applicable.</p>
Library Printed Books (Library Use Only)	150168 LRC Materials	N/A	Capital Asset Library	Y	<p>Capital Library collection purchases - Printed Books that receive a GST rebate of 100% of the GST paid. <b>Library Use Only</b></p>
Library Materials (Library Use Only)	150165 LRC Materials – Printed Books	N/A	Capital Asset Library	Y	<p>Capital Library collection purchases that receive a GST rebate of 67% of the GST paid, which would <u>exclude all printed books</u>. <b>Library Use Only</b></p>
Lunch – Per Diem	610320 General Meals	Y	General Travel	N	<p><b>Lunch per diem for travel within Canada is \$15.00 CAD, including gratuity and taxes.</b> If the meal cost is covered by the seminar/conference fee then the per diem may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working session. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.</p>

**REIMBURSEMENT OF ALLOWABLE EXPENSES**

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Lunch – Per Diem – OUTCAN - <b>GSTEX</b>	610320 General Meals	Y	General Travel	N	<b>Lunch per diem for travel outside of Canada (US and International) is \$25.00 CAD, including gratuity and taxes.</b> If the meal cost is covered by the seminar/conference fee then the per diem may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. Do NOT use this account for meals for staff events/working sessions. Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Meal – Actual	610320 General Meals	Y	General Travel	Y	<b>For travel use only.</b> The cost of meals (including taxes and gratuities) when <b>travelling</b> on university business. <b>Itemized receipts are required.</b>  If the meal cost is covered by the seminar/conference fee then the meal may not be claimed. Individuals may elect to submit receipts for meal reimbursement or claim per diem amounts. <b>Do NOT use for meals for staff events/working sessions/hosting.</b>
Membership - Business	611210 Memberships Expense	N/A	Business	Y	Annual membership fees or annual licenses paid on behalf of the institution. (e.g., APASS, AUCC membership fees, etc.).
Membership - Business <b>GSTEX</b>	611210 Memberships Expense	N/A	Business	Y	Annual membership fees or annual licenses paid on behalf of the institution. (e.g., APASS, AUCC membership fees, etc.). <a href="#">Use this expense type if expenses are GST Exempt.</a>
Mileage – Business Travel	610315 General Ground Trans	Y	General Travel	N	Mileage expense type used when employees drive their own vehicle. Mileage rate is \$0.5050 per km (includes the cost of fuel and wear and tear on the vehicle). Use expense type <i>Mileage – Other</i> when appropriate.

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Mileage – Other	610315 General Ground Trans	Y	General Travel	N	Mileage expense type used when an employee <b>elects to drive versus taking a more cost/time effective method of travel</b> . Mileage rate is \$0.1650 per km (includes the cost of fuel and wear and tear on the vehicle). Use expense type <i>Mileage – Business Travel</i> when appropriate.
Miscellaneous	611915 Other Supplies & Services	Y	Other Supplies & Services	Y	The cost of other supplies and services not listed under another expense type. <b>A very detailed description is required when using this expense type.</b>
Non-Tracked Technology & Equip	611805 Small Assets	N/A	Small Assets	Y	To be used for all computers, desktop printers, tablets, network equipment, TVs, projectors, telephones, fitness equipment, non-instructional equipment, etc. - valued under \$1000
Office Refreshments	611510 Office Beverages	N/A	Office & Admin Expenses	Y	The cost of beverage services or beverage supplies (e.g., water jugs, coffee, tea, coffee services, etc.). <b>Do NOT use this account for the costs of meals/refreshments related to staff events/working sessions.</b> See expense type <i>Working Sessions</i> where applicable.
Office Rental	611405 Rental and Lease - Buildings	N/A	Rentals & Leases	Y	The cost of renting building space.
Office Supplies	611505 Office & Admin Supplies	N/A	Office & Admin Expenses	Y	The cost of office supplies including stationery and pre-printed forms. <b>Includes Konica supplies (staples and paper), and Konica quarterly meter read invoices</b> , and other printing costs (non-Xerox) for general office use.  <b>Excludes</b> Xerox impression fees (see Duplicating – In House Printing - 610705), those used in a classroom or lab setting (see Instructional Supplies - 611605), or those sold to students as part of their material fees (see COGS – Printed Course Materials - 640620). See other expense type COGS – <i>Course Mat/Software</i> where applicable.

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Paper	611505 Office & Admin Supplies	N/A	Office & Admin Expenses	Y	The cost of office supplies including stationery and pre-printed forms. <b>Excludes</b> those used in a classroom or lab setting or sold to students as part of their material fee. See other expense type <i>COGS – Course Mat/Software</i> where applicable.
Parking	610315 General Ground Trans	Y	General Travel	Y	The cost of parking expenses. <b>Do NOT use this account for parking vehicles/equipment owned by the university-on-university parking facilities</b> – see account code 620425.
Personal Corporate Card Charge	110320 Personal Cr Card Advance	N/A	Accountable Advances	N	Expense type used when a personal charge is made on a P-card in error (refer to Allowable Expenses Policy – personal charges are typically not allowed). <a href="#">Repayment to the university, accompanied by a completed Expense Repayment Form, must be submitted to EPACS at the time of expense report submission in PeopleSoft.</a>
Petty Cash Establish/Increase	100165 Petty Cash	N/A	Cash & Cash Equivalents	Y	To create or increase a petty cash float.
Petty Cash Deposit Short/Over	611305 Deposits Over & Short	N/A	Bank & Service Fees	Y	Cash deposit overages and shorts.
Postage	611705 Postage Expense	N/A	Postage	Y	The costs of postage for mail outs. See B&RP Account Guideline - Appendix A for further info on postage expenses.
Pre-Printed Stationary	611505 Office & Admin Supplies	N/A	Office & Admin Expenses	Y	The cost of office supplies including stationery and pre-printed forms. <b>Excludes Xerox impression fees, supplies used in a classroom or lab setting, or those</b> sold to students as part of their material fee.

**REIMBURSEMENT OF ALLOWABLE EXPENSES**

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Printed Student Forms	611605 Classroom and Lab Supplies	N/A	Instructional	Y	The cost of supplies used in a classroom, studio, or lab setting to aid instruction. <b>Do NOT use this account for Xerox fees or specific items where the student is assessed a Material Fee.</b> Students, however, may or may not be assessed a special instructional fee (subject to TFP) to help cover the cost of consumables required in the lab, or studio. See other expense type <i>COGS – Course Mat/Software</i> where applicable.
Private Accom – Per Diem	610310 General Accommodations	Y	General Travel	N	<b>Per diem amount for travel within Canada is \$35.00 CAD per night.</b> When employees make private arrangements for accommodations (e.g., staying with friends, family, or colleagues) an allowance, in accordance with Government of Alberta rates, is allowed with no requirement for receipts. <a href="#">Only use this expense type for expenses incurred in Canada.</a> Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Private Accom – Per Diem – OUTCAN - <b>GSTEX</b>	610310 General Accommodations	Y	General Travel	N	<b>Per diem amount for travel outside of Canada is \$35.00 CAD per night.</b> When employees make private arrangements for accommodations (e.g., staying with friends, family, or colleagues) an allowance, in accordance with Government of Alberta rates, is allowed with no requirement for receipts. <a href="#">Only use this expense type for travel OUTSIDE of Canada.</a> Refer to Per Diem help guide for procedure to populate rates in PeopleSoft.
Prof Dev - Conference Fees	610105 Conference and Seminar Fees	Y	Professional Development	Y	The cost of conference or seminar fees paid on behalf of a staff or faculty member (includes all fees that are mandatory). A conference tends to be a larger gathering where participants focus on sharing knowledge and opinions at various sessions. Do NOT use this account for the cost of travel, meals, or hotel accommodations for the conference. <b>Faculty - please ensure you change the Fund code to 124. If you wish to use your personal PD Fund Allotment, use the appropriate FACPD expense type.</b>
Prof Dev - Conference – GSTEX	610105 Conference and Seminar Fees	Y	Professional Development	Y	The cost of conference or seminar fees paid on behalf of a staff or faculty member (includes all fees that are mandatory). A conference tends to be a larger gathering where participants focus on sharing knowledge and opinions at various sessions. Do NOT use this account for the cost of travel, meals, or hotel accommodation for the conference. <a href="#">Use this expense type if expenses are GST Exempt.</a> <b>Faculty - please ensure you change the Fund code to 124. If you wish to use your personal PD Fund Allotment, use the appropriate FACPD expense type.</b>

**REIMBURSEMENT OF ALLOWABLE EXPENSES**

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Prof Dev - Course Fees	610110 Course Fees	Y	Professional Development	Y	The cost of tuition, registration, and related fees for a course/workshop required to develop staff and faculty skills and/or obtain accreditation required for their position/discipline. A course/workshop tends to be a smaller gathering where specific skills are taught and/or information is shared. <b>Faculty - please ensure you change the Fund code to 124. If you wish to use your personal PD Fund Allotment, use the appropriate FACPD expense type.</b>
Prof Dev - Course Fees - GSTEX	610110 Course Fees	Y	Professional Development	Y	The cost of tuition, registration, and related fees for a course/workshop required to develop staff or faculty skills and/or obtain accreditation required for their position/discipline. A course/workshop tends to be a smaller gathering where specific skills are taught and/or information is shared. <b>Use this expense type if expenses are GST Exempt.</b> <b>Faculty - please ensure you change the Fund code to 124. If you wish to use your personal PD Fund Allotment, use the appropriate FACPD expense type.</b>
Prof Dev - Membership – GSTEX	610115 Prof Assoc Membership Fees	N	Professional Development	Y	The cost of membership dues in a professional society or association required as part of a staff or faculty members professional accreditation/qualification (e.g., CA or CMA dues for accounting professionals). Also includes the cost for subscription to professional, academic or trade journals, magazines, or websites. <b>Use this expense type if expenses are GST Exempt.</b> <b>Faculty - please ensure you change the Fund code to 124. If you wish to use your personal PD Fund Allotment, use the appropriate FACPD expense type.</b>
Prof Dev - Membership Indiv	610115 Prof Assoc Membership Fees	N	Professional Development	Y	The cost of membership dues in a professional society or association required as part of a staff or faculty members professional accreditation (e.g., CA or CMA dues for accounting professionals). Also includes the cost for subscription to professional, academic or trade journals, magazines, or websites. <b>Faculty - please ensure you change the Fund code to 124. If you wish to use your personal PD Fund Allotment, use the appropriate FACPD expense type.</b>

**REIMBURSEMENT OF ALLOWABLE EXPENSES**

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Prof Dev - Ref/Research Mat'l	610120 Reference Materials	N	Professional Development	Y	The cost of materials such as textbooks or supplies that are over and above the cost of tuition for a course the staff or faculty member is attending as part of their professional development (including maintenance of a professional designation). This account is strictly for textbooks and other materials purchased for staff or faculty development. <b>Do NOT use this for student materials</b> <b>Faculty - please ensure you change the Fund code to 124. If you wish to use your personal PD Fund Allotment, use the appropriate FACPD expense type.</b>
Public Transportation & Taxi	610315 General Ground Trans	Y	General Travel	Y	The cost of public transportation and taxi expenses (including bus).
Reimbursed Relocation Costs	610210 Recruit – Moving Costs	N/A	Recruitment	Y	This account is to be used for all approved financial support provided to candidates recruited outside the Capital region for relocation. Includes: Temporary accommodation, Meal per Diems, Vehicle rentals, Real Estate Fees, and Legal fees associated with residence change. Transportation, accommodation, mileage and meals for House hunting, and travel from old residence to new residence. Please include the Employee name or ID in the description. <b>Contact HR for process details.</b>
Relocation Costs – Other	610235 Recruit - Other	N/A	Recruitment	Y	Other incidental costs the University agrees to pay a successful candidate to transfer from another city, province, or country. Please ensure there is a detailed description of the expense including the Employee name or ID. Must comply with paragraphs 22 and 23 of Part 7 of the <i>Alberta Government's Provincial Services Relocation and Employee Expenses Regulation</i> . <b>Contact HR for process details.</b>
Representing the University	610815 Representing the University	Y	Hosting	Y	The costs incurred by employees associated with representing the university's interests or conducting business on behalf of MacEwan University through attending an external special event, seminar, or workshop etc. outside the confines of the university.  Extracurricular activities (e.g., golf, horseback riding, tours etc.) while away must be approved by your signing authority prior to departure to the event.

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Research Materials	611615 Research Materials	N/A	Instructional	Y	The cost of materials used <u>specifically for research projects or other instruction such as specialized lab equipment, software manuals, etc.</u> Also used for Research Subject Fees and participant incentives.
Software/Website Fees	610605 Software Maintenance and License Fees	N/A	Software Maintenance and License Fees	Y	Expenses associated with maintaining software including maintenance agreements and subscription fees. Includes website access, subscription, and software license fees. Includes the cost to purchase software or license/subscription fees to use software paid to external vendors or third parties. <b>(Excludes</b> Library items see account 610905).
Special Events	610135 Special Events	N/A	Staff Development	Y	Cost of an event organized by the University for a specific social purpose at which primarily employees and/or students will be in attendance but may include spouses/partners and other individuals external to the University. <b>E.g., long service, retirement events, student orientation/recruitment events.</b>  Please refer to <b>Allowable Expense Policy Appendix A</b> for allowable expense specifics, pre-approval requirements, and an <b>inclusive listing of university special events.</b>
Telecom	650505 Utilities – Telecommunications	N/A	Utilities	Y	Cost of telephones including all cellular long distance and roaming charges, data plans for tablets and cellular phones. <b>Do NOT</b> use this account for charges that are the <b>direct result of travel – see expense type Telephone Charges.</b>
Telephone Charges	610325 General Other	Y	General Travel	Y	The cost of telephone, data, or wireless charges <b>while travelling.</b> See expense type <i>Telecom</i> for non-travel related charges. (e.g., MacEwan Blackberry charges/fees 650505 Utilities – Telecom.)

Expense Type PS	Account Information (Code, Name, Category)				Account/Expense Type Description
	Billing Type		Account Category	Receipt Required	
	General	Executive Disclosure			
Travel Insurance	610325 General Other	Y	General Travel	Y	The cost of insurance purchased for travel on behalf of the university (e.g., travel medical, trip cancellation, emergency dental etc.).
Travel Other	610325 General Other	Y	General Travel	Y	Travel related fees or costs that do not fall under the other travel expense types (e.g., booking fees, baggage fees, visa fees, laundry, etc.).
Wire Fees	610325 General Other	N/A	General Travel	Y	The cost of wire/transfer fees in relation to travel (e.g., Western Union charges to wire funds).
Working Sessions	610125 Working Sessions - Meetings	Y	Staff Development	Y	Generally, these are costs related to meals and refreshments (excludes alcohol) <b>for meetings</b> at which <b>only university employees will be in attendance</b> but there may also be occasions when a visitor(s) participates in these meetings in an advisory, facilitator, or consultative role. Note: <b>See Allowable Expense policy and procedure for criteria on when these expenses are allowed.</b> Such expenses should be restricted to occasions of a formal nature. (e.g., divisional retreat, working sessions, team meetings, etc.)