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Parent Policy: Supply of Goods and Services Policy

Expense Reimbursement Procedure

Office of Administrative Responsibility:	Finance, Procurement and Planning (Procurement and Contract Management)
Approving Authority:	Chief Financial Officer and Associate Vice-President (Finance, Procurement and Planning)

Purpose

By way of this procedure, the University of Alberta (the "**University**") has established the requirements and conditions for the reimbursement of out-of-pocket expenses for low-dollar-value goods, services, and incidental non-**Travel** charges incurred by employees in support of University business, teaching, or research. It ensures that all out-of-pocket expense claims are authorized, properly documented, and compliant with University policies, trade agreements, and regulations, while supporting operational efficiency and responsible stewardship of University resources.

Definitions

The attached definitions table outlines the terms used in this procedure that are not otherwise defined herein and any specific rules of interpretation that apply.

Scope

This procedure applies to all members of the **University Community** participating in activities or functions governed by this procedure and its parent policy.

All procurement expenditures charged to sponsored research projects must comply with sponsor requirements, specifically adhering to the *Tri-agency Guide on Financial Administration* (TAGFA) for the Canadian Institutes of Health Research (CIHR), Natural Sciences and Engineering Research Council of Canada (NSERC) and Social Sciences and Humanities Research Council (SSHRC) grants.

Procedure

1. ROLES AND RESPONSIBILITIES

Procurement and Contract Management (PCM)

Provides strategic governance and oversight for the Expense Reimbursement program at the University. PCM is responsible for:

- Establishing institutional reimbursement rules and eligibility criteria.
- Developing and maintaining relevant institutional policies and procedures.
- Managing PeopleSoft Expense module operations, approval routing workflows, system security, reporting.
- Oversees fraud prevention.

Shared Services (Finance)

Manages the day-to-day administration and operational support for the Expense Reimbursement program, including:

- Reviewing and approving expense claims, verifying receipt documentation and eligibility.
- Responsible for procedural compliance monitoring.
- Providing ongoing assistance, guidance, and training to Finance Partners, Faculty General Managers, budget owners, and individual claimants.

Claimant

Accepts responsibility for submitting out-of-pocket expense reimbursement requests and ensuring personal financial resources are used strictly as a last resort in compliance with University procurement guidelines. Claimants are accountable for the accuracy and legitimacy of their claims, including adhering to any additional restrictions imposed by their unit or funding source.

Before making a purchase using personal resources, claimants must ensure the transaction is allowable, authorized by the appropriate financial authority, and permissible under the specific funding source.

Claimants are responsible for ensuring all expense claims are:

- Required for official University business, teaching, or research.
- In accordance with all University policies, procedures, sponsor/donor terms, and statutory requirements (e.g., *Customs Act* for international purchases).

- Assign the correct speedcode, expense type, and applicable GST details in PeopleSoft.
- Accompanied by itemized **Original Receipts** and required supporting documentation (e.g., event details, itineraries, or agendas).
- Processed within the PeopleSoft expense module within the required timelines (generally within 30 days of the expense being incurred or within 90 days / prior to fiscal year-end).

Budget Owner

Accountable for reviewing, verifying, and approving all expense reimbursement claims charged to their accounts. The budget owner must ensure expense reimbursements are:

- Directly required for official University business, teaching, or research, with appropriate justification for using personal financial resources instead of standard University purchasing channels.
- In accordance with all University policies, procedures, and guidelines, including line-item threshold limits and restrictions on controlled goods.
- Compliant with specific sponsor or donor terms and conditions, where applicable.

Delegation of Approval:

- The budget owner may delegate expense claim review and approval authority only where permitted by the *Guide to Financial Management – Expenditure Approvals*.
- In accordance with institutional approval rules, operating dollar expense claims under $2,000 are reviewed and approved centrally by Shared Services. Operating dollar claims equal to or exceeding $2,000, as well as all research dollar claims regardless of amount, require final approval by the budget owner or authorized delegate.
- Where the budget owner is the claimant, approval must follow the one-over-one approval hierarchy.

2. EXPENSE REIMBURSEMENT REQUIREMENTS
   - Personal financial resources (e.g., cash, personal credit card, or debit card) may only be used when standard University procurement methods including SupplyNet Purchase Orders, Corporate Purchasing Cards (PCards), and Petty Cash have been fully exhausted or are impractical under specific conditions (e.g., **Remote Locations, Cash Economy, Emergency Situations**).
   - Personal resources must never be used to circumvent UofA purchasing policies, procedures, dollar limits, or approval thresholds.

- **Restricted or Controlled goods**, regardless of dollar value, cannot be purchased using personal financial resources under any circumstances and must be procured via a purchase requisition within SupplyNet.
- All expense reimbursement requests require a completed PeopleSoft Expense claim with attached itemized receipts. Once uploaded into PeopleSoft, electronic receipt attachments serve as the official record, and physical retention of Original Receipts is no longer required.
- All purchases originating from outside of Canada must comply fully with the *Customs Act of Canada* and related import/export statutory regulations.
- Official reimbursement records are maintained centrally within the PeopleSoft Expense module. Expense claims are subject to review and oversight by Shared Services, PCM, Internal Audit, Granting Agencies, and External Auditors.
- The claimant is responsible for ensuring the accuracy, legitimacy, and appropriateness of all claimed expenses, and must understand the consequences of error outlined in this procedure.
- Expenses are only eligible for reimbursement after goods are delivered, services are rendered, Travel is completed or a course has ended. As a result, if an expense is incurred in one fiscal year for an event occurring in the next, reimbursement will occur in the second fiscal year.

3. PROCESSING AN EXPENSE REIMBURSEMENT

Complete a PeopleSoft Expense Claim

When completing a PeopleSoft Expense claim, claimants must adhere to the following procedural requirements:

- Any receipt greater than $100 CAD should be submitted within 30 days of incurring the expense, and no later than 90 days from the transaction date or fiscal year-end (March 31), whichever comes first.
- Small-dollar receipts and incidental charges should be compiled until a cumulative threshold of $100 CAD is reached, or a time period of 90 days has elapsed, whichever occurs first.
- All expenses must be processed within the fiscal year in which they were incurred. To ensure year-end processing, the $100 CAD threshold and 90-day compilation period are waived for any receipts submitted in March.
- Claimants must provide a clear, thorough description of the business purpose for each expense line item.
- GST applies to Canadian purchases only. HST and provincial sales taxes (PST/QST) are non-rebated. When a purchase invoice includes HST, the non-GST portion must be removed so that only the eligible GST amount is claimed in PeopleSoft.

- For the timely and cost-effective reimbursement of small-dollar local expenses (such as parking, incidental meals, or mileage allowances), business units are encouraged to utilize a unit Petty Cash fund in accordance with the *Petty Cash Procedure*.

4. EXAMPLES OF REIMBURSABLE EXPENSES

- Expenses incurred in Remote Locations, Cash Economies, or Emergency Situations where SupplyNet or PCards cannot be used. *(Line-item value may exceed $1500 CAD with appropriate justification.)*
- Miscellaneous operational goods or services that cannot be purchased through SupplyNet, PCards, or UofA preferred suppliers. *(Line-item value may exceed $1500 CAD with appropriate justification.)*
- Business-related local parking fees and local ground transportation (e.g., taxi fares, rideshare services like Uber or Lyft).
- Parking fees incurred at an employee's primary work location to fulfill routine job duties are non-reimbursable. Reimbursements are granted only under exceptional circumstances with prior supporting documentation (e.g., transporting visiting speakers or retrieving university equipment in a personal vehicle).
- Receipted meals incurred specifically for university hospitality, working sessions and institutional celebrations. *(Must comply with the Hospitality and Event Expense Procedure.)*
- Services valued under $1500 CAD where a formal, executed SupplyNet contract is not required. *(For guidance, contact procure@ualberta.ca.)*

5. EXAMPLES OF NON-REIMBURSABLE EXPENSES

Personal financial resources must never be used for the following categories; claims submitted for these items will be denied:

- Single receipts for goods or services equal to or exceeding $1500 CAD per line item, unless explicitly qualifying under remote, cash-economy, or emergency exceptions noted above.
- Restricted Goods, controlled substances, hazardous materials, or goods requiring specialized import/export permits (must be procured through SupplyNet).
- Service agreements equal to or exceeding $1500 CAD (must be formally contracted and processed via SupplyNet).
- Computer equipment, hardware, software licenses, cellular phone devices, mobile plans, roaming charges (unless claimed on an official Travel Expense report), and home internet service.
- Prepayment of future operational expenses and late payment fees or interest charges incurred on personal credit cards.
- Gift cards and Edmonton public transit ARC card loads (both must be purchased exclusively via PCard).

- Expense reimbursement is not provided for expenses paid using personal reward points, airline credits, gift cards, or promotional vouchers.

6. SUPPORTING DOCUMENTATION AND RECORD RETENTION

To ensure audit readiness and compliance with institutional standards, supporting documentation must satisfy the following criteria:

- Itemized Original Receipts detailing the transaction date, supplier, line-item description of goods or services, unit costs, and tax breakdown must be attached to each line item in PeopleSoft. Note: Standard credit card slips or transaction chits do not qualify as itemized receipts, as they do not list the specific products or services purchased.
- If a receipt is lost or unavailable, the claimant must request a reissued, duplicate receipt directly from the supplier.
- Once successfully attached to a PeopleSoft claim, the electronic image becomes the official record. Physical retention of original paper receipts is no longer required.
- For detailed information on institutional storage schedules and records management, see the *Guide to Financial Management – Retention and Filing of Source Documents*.

7. SHARED SERVICES AND BUDGET OWNER REVIEW AND APPROVAL

Shared Services provides central review and operational support for all operating and research expense reimbursement claims, assisting units and budget owners in maintaining institutional oversight.

Prior to approval, Shared Services and budget owners evaluate expense claims to ensure they are:

- Expenses are incurred exclusively for University of Alberta business, teaching, or research purposes, with appropriate justification for the use of personal financial resources.
- In accordance with all relevant university policies, procedures, dollar thresholds, and spending restrictions.
- Expenses must fully comply with specific granting agency or donor terms and conditions. The claimant is responsible for adhering to funder rules (or university policy where funder terms are silent), and the Budget Owner is responsible for reviewing and approving for compliance prior to submission.
- Coding & Documentation: Expenses must be assigned to the correct speedcode and expense type in PeopleSoft and accompanied by legible, itemized original receipts. The Budget Owner must verify that the correct speedcode is used before granting approval.

Approval Routing & Thresholds

Expense claim approvals are routed through PeopleSoft based on fund type, dollar value, and claimant role:

- Operating claims (Under $2,000): Reviewed and given final approval centrally by Shared Services.
- Operating claims ($2,000 and Over): Reviewed by Shared Services and routed to the budget owner for final approval.
- Research claims (All Amounts): Routed to the budget owner for final approval, regardless of dollar value.
- One-Over-One approval: When the budget owner is the claimant, the claim must route to their direct supervisor for review and approval.
- Return and denial authority: Both Shared Services and the budget owner possess authority to return claims for correction or deny non-compliant, unauthorized, or unsupported requests.
- Payment release: Once all required approvals are completed in PeopleSoft, the claim is released and processed for reimbursement.

8. PURCHASES FROM OUTSIDE OF CANADA

While using personal financial resources to purchase goods from international suppliers is strongly discouraged, there are exceptional circumstances where it may be the only viable option. When making international purchases, the claimant is subject to strict statutory requirements:

- The claimant must ensure that the importation of all goods and commercial services complies fully with the *Customs Act of Canada*, Canada Border Services Agency (CBSA) regulations, and University customs obligations.
- Failure to comply with Canadian customs and import laws may result in administrative monetary penalties ranging from $100 to $25,000 CAD per infraction. Any financial penalties incurred due to non-compliance are the sole personal responsibility of the employee who completed the purchase and will not be reimbursed by the university.
- Detailed requirements regarding import declarations, permits, and customs processes are set out in the *Customs Import, Export and Permit Procedure*.

9. INITIATE, REVIEW, APPROVE AND PROCESS (IRAP)

Initiate Claim (submit) – Claimant. The claimant is responsible for:

Ensuring expenses are:

- In compliance with the *Expense Reimbursement Procedure* and all other University policies, procedures and guidelines, as well as sponsor/donor terms and conditions;
- **Reasonable** and necessary for University business;
- Selecting the appropriate expense type;
- Providing sufficient and appropriate supporting documentation, which includes Original Receipts and other documents (e.g. conference agenda and itineraries);
- In the majority of circumstances, submit the expense report within 30 days of the completion of the expense.
- Specific to Research claims, expenses must:
- Contribute towards the direct costs of the funded research project and the provide benefits that are directly attributable to the funded research project;
- Be required to carry out the research project;
- Be incurred within the research project start and end date;
- Be allowable expenses based on sponsor guidelines / project terms of reference.

Shared Services reviews and approves research and operating expense claims. This unit is responsible for providing central review of all expenses in support of the unit and budget owner to ensure the expenses are:

- Categorized correctly and that the appropriate expense types have been selected in PeopleSoft;
- Supported by sufficient and appropriate supporting documentation, which includes Original Receipts and other documents (e.g. conference agenda and itineraries);
- In compliance with all procedures, processes and guidelines.
- Shared Services is required to send back the expense report if:
- Send back the expense report if the expenses are Ineligible per sponsor/donor terms and conditions;
- The expense did not occur within the research project start and end dates;

10. SUBSEQUENT AUDIT AND ADJUSTMENT

Expense claims are subject to subsequent review and audit procedures. This may result in adjustments, including the possible repayment by the claimant to the UofA.

11. CONSEQUENCE OF ERROR

The claimant is accountable for ensuring all expenses are adequately documented, supported, eligible and submitted in support of UofA business, teaching and research;

Expenses that have been previously reimbursed through a Corporate Purchasing Card, the Professional Expense Reimbursement program, SupplyNet, centrally paid, Petty Cash or any other payment method are non-reimbursable and will be escalated through the university escalation process and treated as a potential fraud against the university;

Employees who commit an act of fraud or irregularity may be subject to disciplinary action pursuant to any applicable collective or other agreements up to and including termination of employment and prosecution if appropriate.

Definitions Table

Any definitions listed here apply to this procedure only with no implied or intended institution-wide use. Capitalized words and phrases used in this procedure that are not otherwise defined herein shall have the same meanings ascribed to them in the Supply of Goods and Services Policy.	
Cash Economy	An economic system, or part of one, in which financial transactions are carried out in cash rather than via direct debit, standing order, purchase order, bank transfer or credit card.
Emergency Situation	A situation where the claimant does not have access to any UofA purchasing methods and the purchase is immediately required.
Original Receipts	The detailed receipt provided by the merchant/supplier. An online receipt or internet invoice is considered an Original Receipt in the case of an online payment. An original credit card chit is not considered the Original Receipt because it does not contain information on the product or service purchased.
Reasonable	Expenses that are moderate, defensible, practical, fair and tolerable.
Remote Locations	A location where access to financial and IT infrastructure is not available. This may include banks, WiFi, cellular and internet access.
Restricted or Controlled Goods	Any substance or equipment which is controlled by an Act of Parliament in Canada or the Province of Alberta through the issuance of permits, licenses or user registrations.
Travel	When in the normal course of business, an individual must leave their work area to fulfill an academic, research or general job duty or to attend a conference, seminar, meeting, workshop or field

	research relating to the individual's employment or to the fulfillment of an academic obligation. Work area is defined as any point within and up to 25 km outside the municipal area in which the claimant's office or primary place of work is located. For any claimant who does not have an office or primary place of work, the geographic area in which the employee is required by the terms of their employment to carry out their assigned duties.
University Community	Academic, excluded and support staff, academic colleagues and postdoctoral scholars as outlined and defined in the *Recruitment Policy Appendix A: Definitions and Categories of Staff*; undergraduate, graduate, continuing education students and post-graduate learners; emeriti; contractors; visitors; volunteers; and members of the Board.

Parent Policy Suite

- Supply of Goods and Services Policy
- Competitive Bid Competitive Bid Exception and Multiple Quote Procedure
- Contracting for Services Procedure
- Corporate Purchasing Card Procedure
- Customs Import, Export and Permit Procedure
- Expense Reimbursement Procedure
- Moving and Warehouse Services Procedure
- Payment Procedure
- Purchase of Restricted Items Procedure
- Purchase Order Procedure
- Shipping (Courier), Receiving and Distribution Procedure
- Travel Card Procedure
- Travel Processes and Expense Procedure
- Travel Processes and Expense Procedure Appendix A: Schedule of Allowable Travel Expenses

Related Policy Documents

- Gift Expenditure Procedure
- Hospitality and Event Expense Procedure

Related Links

- FPP Web Page: Retention & Filing of Source Documents

- FPP Web Page: Purchasing Methods and Dollar Limits
- FPP Web Page: SupplyNet
- Professional Expense Reimbursement

History

January 16, 2009	Approved.
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For questions surrounding policy document interpretation or implementation, please contact the Office of Administrative Responsibility.

Contact for questions about this procedure: procure@ualberta.ca
Finance, Procurement and Planning (FPP), Procurement and Contract Management (PCM)

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