

AllerGen NCE Inc. Policies & Procedures	FIN-03 - Travel Policy
<p><b>Effective April 1, 2005</b></p>	<p><b>Review – Annually</b>  <b>Revised and Approved: 19 June 2008</b>  <b>Revised and Approved: 17 June 2010</b>  <b>Revised and Approved: 5 February 2011</b>  <b>Annual Review: 16 June 2011</b>  <b>Annual Review: 19 November 2012</b>  <b>Revision reviewed by Board: 20 June 2013</b>  <b>Annual Review: 18 November 2014</b>  <b>Annual Review: 23 November 2015</b>  <b>Annual Review: 29 May 2016</b>  <b>Revision reviewed by Board: 05 December 2016</b></p>

The purpose of this policy is to assist AllerGen NCE Inc. (AllerGen) employees, administrators and other Network members (hereafter referred to as “Business Travellers”) in their interpretation of the acceptable use of AllerGen funds for travel related to the conduct of AllerGen business. Expenses eligible for reimbursement must be directly related to the conduct of AllerGen-specific business in relation to the realization of specific AllerGen research program/project goals, or business objectives and activities. **AllerGen funds must be used as effectively and economically as possible.**

It is the policy of AllerGen NCE Inc. to reimburse its Business Travellers for reasonable and necessary expenses incurred by them in the course of carrying out their AllerGen-related responsibilities. Business Travellers are responsible for ensuring that claims for reimbursement are accurate, and that they conform to AllerGen’s Travel Policy and Procedures and, where applicable, federal funding agency rules (*i.e.*, CIHR, Tri-Council Agency rules).

Business Travellers will be reimbursed for allowable expenses as outlined in this policy. **In some instances, a customized travel policy may be designed for specific events**, such as AllerGen’s Annual Research Conference and trainee workshops. In such cases, the terms of the separate policy will prevail.

Reimbursement requests submitted for approval will be reviewed against this policy by the financial officer of AllerGen and approved in writing by the Managing Director of AllerGen or **rejected** if the expenses are not eligible or exceed eligible limits for reimbursement.

**SUBMISSION OF EXPENSES**

- Boarding passes for all air, bus and train travel, including e-boarding passes, are required and must be attached to all expense claims.
- Detailed receipts are required. If submitting a hotel statement or credit/debit card receipt, itemized receipts are required.
- Ineligible travel expenses itemized in this policy (pg. 4) will not be reimbursed.
- Proof of exchange rates in the form of credit card statements or foreign currency purchase are required.
- Mileage claims must be validated with appropriate documentation; *e.g.*, Google Map.

- Allergen expense claims must be received at the Administrative Centre no later than 45 days following the event or other activity for which the expenses were incurred. If expense claims are received after this period of time has passed, the Business Traveller will be eligible for a maximum of 50% of the eligible expenses claimed.
- Signed expense reports may be **mailed** in hard copy, **or scanned and emailed**, to the Allergen Administrative Centre. Allergen reserves the right to request original copies of receipts prior to provision of reimbursement.

## **TRANSPORTATION EXPENSES**

### **Airfare:**

- Only point-to-point travel or the equivalent will be reimbursed. Allergen will not reimburse for portions of a trip not directly associated with Allergen business.
- Airfare and all public travel including rail and bus transportation must be claimed at the lowest available fare paid (e.g. Tango or Flex category on Air Canada, economy on similar airlines, including special discount fares).
- Allergen will not reimburse the imputed cash value of any reward program or credits used to book Allergen business travel, (e.g., Air Miles, Aeroplan or other carrier points, point-of-sale, discounts, etc.). Allergen only reimburses the exact cash value paid out-of-pocket by the traveller and documented on an official vendor receipt.
- Claims for full flexible fares (e.g. Air Canada Latitude), first class and business class travel will be reimbursed at the lowest economy rate unless special circumstances warrant and the expenditure has been pre-approved in writing by the Managing Director.
- Flights must be booked at least 14 days in advance of travel, unless sufficient prior notice was not provided by Allergen to the traveller.
- Except where pre-approved in writing by the Managing Director, Allergen does not cover airfare change and cancellation fees, or any other additional travel or accommodation costs over and above the original ticketing, booking or travel arrangement costs, unless the change is made for Allergen business reasons. Otherwise, the traveler is liable for these amounts. Allergen does not cover airline seat selection fees.
- Allergen will only cover the cost of baggage fees for one bag in situations where the first bag is not free; otherwise, baggage fees are not covered by Allergen.
- Flight cancellation insurance is an allowable expense.

### **Car Mileage:**

- Mileage when driving one's own vehicle is admissible under 200 km (400 km round trip). If flights or other transportation are not available, mileage claims exceeding 200 km (400 km round trip) may be authorized in writing in advance of travel by the Managing Director.
- Mileage will be reimbursed at \$0.54/km, covering gas and vehicle "wear and tear".
- Mileage claims must be validated with appropriate documentation; e.g., Google Map.
- Passengers may not claim a mileage allowance; the names of all passengers must be shown on the claim.
- Allergen does not assume responsibility for any damage to the traveller's automobile when used for business travel. Business Travellers should establish with their insurance agent whether or not it is advisable to take out supplementary business insurance for such trips.

### **Car Rentals:**

- When pre-approved in writing by the Managing Director, car rentals will be reimbursed when required to attend Allergen events or meetings. Lowest available economy cars should be used.

### **Taxi and Airport Limousines:**

- Taxi and dedicated Airport Limousine fares are allowable expenses. At no time should a taxi or limousine driver be asked to wait on a Business Traveller for the duration of a meeting. Car waiting fees will not be reimbursed.

**Highway Tolls:**

- Highway 407 and similar toll charges are allowable expenses, subject to the provision of related itemized invoices.

**Parking Fees:**

- Parking fees, with receipts, are allowable expenses.

**ACCOMMODATION EXPENSES**

- Accommodation costs will be reimbursed at single occupancy rates (except for HQP and ASNPN members; see below). Such accommodations should be conveniently located in relation to the Allergan business activity. The use of luxury accommodation at Network expense is not permitted. Where luxury accommodation is used, Allergan reserves the right to cover only the amount equivalent to a single room rate at a non-luxury hotel instead of the amount claimed.
- Itemized receipts must accompany any additional charges to the hotel bill; e.g., restaurant charges.
- Charges for movies, laundry, and mini-bar items will not be reimbursed.
- Telephone calls will not be reimbursed, unless for the sole purpose of preauthorized Allergan business.
- Allergan will reimburse costs for accommodation used from no sooner than the night before the Allergan-related business activity, when the activity begins at or before 10:00 am, and for no longer than the night following the Allergan-related business activity, only when the activity ends after 6:00 pm. Exceptions to this require written pre-approval of the Managing Director.
- Private, non-commercial accommodation allowances of up to \$50.00 per day may be claimed where commercial accommodation costs were avoided for pre-approved Allergan business travel.

**MEAL EXPENSES**

- Reimbursement for meals consumed when traveling on Allergan business will be limited to the maximum rates of reimbursement detailed below, when supported by itemized receipts.
- Meals claimed on a receipt basis must **exclude** any charges for alcoholic beverages.
- When meals are provided at the Allergan business activity, no claim for meals may be made.
- For travel status of less than a full day, only meals related to travel time are eligible for reimbursement.

**Meal Reimbursement Rates:**

- The Business Traveler may claim, **with receipts**, up to a maximum of \$80/day to cover meals and gratuities. For each full day of travel status, the Business Traveler may claim:

Breakfast .....	\$15.00
Lunch.....	\$25.00
Dinner.....	\$40.00
Maximum reimbursement full day rate <b>with receipts</b>	\$80.00

- **Without receipts**, Allergan Business Travellers may claim *per diems* in the following amounts per meal:

Breakfast .....	\$10.00
Lunch.....	\$12.00
Dinner.....	\$18.00
Maximum reimbursement full day rate <b><u>without receipts</u></b>	\$40.00

## SUPPORT FOR ALLERGEN HQP/ASNP TRAVEL & EVENTS

- For Allergen trainees, research staff, new professionals and ASNP members, the accommodation reimbursement shall be at one-half the cost of the room (double occupancy), unless otherwise pre-approved by the Managing Director. The HQP & Events Coordinator will assist in coordinating shared accommodation.
- All trainees, research staff, new professionals and ASNP members who attend Allergen-supported events understand and agree that if they should fail to fully participate in the event without prior authorization of the presiding Allergen Administrative Centre officer, the costs of all travel, accommodation and meals associated with the Allergen event will be treated as the personal responsibility of the individual traveller and his/her immediate supervisor.

## INELIGIBLE EXPENSES

**In addition to those noted above, ineligible expenses include but are not restricted to:**

- Abstract fees and research poster preparation, printing and shipping costs
- Alcoholic beverages
- Allergen Conference registration fees
- Extra costs associated with extended stays, pre- and post-event. When stays are extended pre- or post-event, support documentation must be provided as proof that higher transportation costs were not incurred as a result of the extended stay.
- Basic services such as heat, light, water, compressed air, distilled water, vacuums, janitorial services
- Costs of commuting between one's residence and place of employment, or between two places of employment
- Costs related to education, thesis preparation, tuition and course fees
- Damages to uninsured rental cars and privately owned vehicles
- Entertainment, hospitality and gifts (except as noted in *Exceptional Situations*)
- Fees related to changes and/or cancellations of non-refundable tickets, hotel bookings and/or other travel-related costs not pre-approved in writing by the Managing Director
- Insurance coverage for privately owned vehicles
- Insurance for buildings or equipment
- Interest charges levied on overdue invoices or credit card statements
- Lost or stolen items
- Meals included in another reimbursable item, e.g., plane, train, travel, meetings
- Membership in professional associations or societies
- Movies, laundry, and mini-bar charges
- Non-business or personal items, e.g., food, travel, supplies, etc.
- Parking fines and other traffic fines
- Passport and immigration fees
- Personal travel insurance
- Pet care
- Professional training or development
- Repairs of privately owned vehicles
- Telephone calls, unless made for the sole purpose of preauthorized Allergen business
- Unauthorized accommodation charges
- Unnecessary/unauthorized stopovers
- Unauthorized travel charges

## EXCEPTIONAL SITUATIONS

- An expense without an itemized receipt may be reimbursed if every effort has been made to secure a detailed receipt, and a written explanation is provided and approved by an AllerGen signing authority.
- If original receipts for major costs are lost, destroyed, or stolen, a written explanation of the circumstances must be provided by the Business Traveler and approved by the Managing Director before the claim can be processed.
- Where a contract exists and a monthly bill, receipt or invoice is not issued, a credit card or bank statement may be submitted in lieu of a detailed receipt.
- With the prior written approval of the Managing Director, claims may be made for meals, gratuities and incidental expenses exceeding the approved meal reimbursement rates, provided that the claim is supported by a full explanation and a list of guests. Normally, acceptable entertaining expenses involve AllerGen guests, visitors, or business partners. This type of business (entertainment) expense is limited to use by AllerGen executives, and members of the Board and Research Management Committee, strictly for the purpose of conducting AllerGen business. Allowable expenses may include food, beverages, and social or recreational activities.

#### **International Travel:**

These provisions apply when a Business Traveller is required to attend an AllerGen event outside Canada or the continental USA.

- A daily comprehensive allowance may be pre-authorized in circumstances where established allowances are determined to be impractical, unreasonable or inequitable. This must be arranged in advance of travel and approved in writing by the Managing Director.
- The standard for air travel is economy class. The lowest available airfares appropriate to particular itineraries should be sought and bookings should be made as far in advance as possible.
- Where available, business/executive class air travel may be pre-authorized where continuous air travel exceeds nine hours. Continuous air travel starts at the scheduled departure time, and ends with the arrival at destination or with an overnight stop or layover equivalent to an overnight stop. Any exceptions to using economy class where continuous travel is less than or equal to nine hours must be pre-approved by the Managing Director, upon presentation of proper written justification.

#### **APPROVAL SIGNATURES**

All travel expense claims must have the appropriate approval signatures before they are processed. The following signatures are required:

- 1st Signature: Business Traveller making the claim
- 2nd Signature: Network Administrative Centre Approval - Managing Director

**Note:** The Managing Director's expense claims must be approved by the Scientific Director and CEO. The Scientific Director and CEO's expense claims may be approved by either the Chair of the Board, or the Chair of McMaster University Department of Medicine.

If a circumstance arises that is not specifically covered above, the traveller and signing authority must adopt the most conservative course within the "spirit" of this policy or consult the Managing Director.

Please send form to: AllerGen NCE Inc. c/o McMaster University 1280 Main St. W., RM 3120, Hamilton, ON L8S 4K1