

CAUBO BUSINESS EXPENSE CLAIM FORM INSTRUCTIONS

1. Select sales tax location from the dropdown menu in the first row of each expense category column to facilitate the calculation of tax rebates on Canadian Expense claims. For expense categories in which expense are incurred with sales tax from multiple jurisdictions, select the location that applied to the largest expense amount.
2. Use at least one row for each day's expenses.
3. Organize receipts by date, staple together and either attach to form or enclose in envelope. If submitting many receipts, cross-referencing receipts to the claim form (by number or letter) would be helpful.
4. Transfer any daily amounts indicated in "Details of Personal Car Use" section to the "Car & Taxi" column in the main body of the form.
5. The CAUBO travel policy provides for:
 - Lowest logical airfare, including seat sales, Saturday night stayover, and "overlapping" tickets. If there is no airport at the point of departure, transportation to the nearest airport can be added;
 - Reasonable taxi, bus and public transportation costs, and first-class train fare;
 - Per diems for meals based on Treasury Board directives, where not provided by hosts, at a conference, or during train or air travel. Rates to be used for travel in Canada and the U.S.A., in both Canadian and American funds, from 1 October 2018 until further notice, are: breakfast \$20.25, lunch \$19.85, supper \$50.00, and incidentals \$17.30.
 - For each 24-hour period of travel away where meals are not otherwise provided, the \$107.40 total per diem may be claimed.
 - The above per diem of \$17.30 for incidental expenses may be claimed for each 24-hour period out of town. This amount is to cover out-of-pocket expenses (e.g. porter, laundry) other than travel, hotel and meals.
 - When claiming per diems, be sure to strike out minibar, meal, movie and related expenses from the hotel invoice.
 - When hosting a meal that other business contacts attend, claim the actual and reasonable cost of the meal, submit the receipt and provide the name(s) of guest(s).

- When claiming for use of personal car, note that claim is limited to the cost that would otherwise be incurred. For example, discounted airfare to Toronto may be \$350, and a one-day car rental for driving to a Montreal meeting may be \$80.
 - From 1 April 2018 until further notice, the kilometre rate is 58.5 cents/km.
 - The costs incurred to convert reasonable sums to foreign currencies and/or reconvert any unused balance to Canadian currency shall be reimbursed, based upon receipts, from all transactions and sources. When these costs are not supported by receipts, the average Bank of Canada currency exchange rate shall apply. The rate shall be the average of the rates applicable on the initial date into the country and the final date out of the country.
 - Expenses associated with the selected mode of transportation shall be reimbursed based on receipts, indicating the expense currency. Where a receipt is not available, a declaration will suffice. Such expenses include: seat selection fees; miscellaneous charge order, for excess baggage/excess weight (written explanation required); Ticket “change fee”(written explanation required); and legitimate, mandatory transportation service charges and fees, incurred while in travel status, not otherwise paid (e.g. docking fees, road/bridge tolls, ferries and other transportation service charges/fees).
6. Members may claim directly to CAUBO. In this case, they must submit ORIGINAL receipts for all expenses over \$5, including the USED AIRFARE FLIGHT COUPON, train ticket stub, car rental or hotel invoice. Credit card slips alone, and travel agency invoices, are not sufficient support for hotels, air or train fare. When claiming an actual meal expense, pay by credit card and submit the credit card slip, not the restaurant’s small tear-off stub. Only hotel room rental charges (including taxes) should be transferred from the hotel invoice to the expense claim form; other hotel charges (meals, incidentals) are normally covered by per diem fixed allowances (see #6). In-room movies are personal expenses.
7. CAUBO will also pay invoices from member institutions to cover expenses of members who chose to claim their reimbursement from their institution. In this case, no receipts are required, but a detailed list of the expenses must be provided with the invoice. Payment can only be made to the institution and will be limited to the amounts otherwise provided for in the present policy.
8. CAUBO policy requires that business expenses normally be paid by the traveler who requests reimbursement using this form.