

UNIVERSITY OF ALBERTA
FACULTY OF MEDICINE & DENTISTRY

Clinical Research Seminar Series
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AHS Research Expense Reimbursements

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UNIVERSITY OF ALBERTA FACULTY OF MEDICINE & DENTISTRY | Alberta Health Services | NACTRC
Alberta Network of Academic Translational Research Centres

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Clinical Research Seminar Series
January 26, 2017

AHS Research Expense & Reimbursement

Alberta Health Services Finance, NACTRC and the FoMD are co-hosting a seminar to review and discuss recent changes to the AHS travel and reimbursement of research expenses policies.

Questions?
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Alberta Health Services

Presentation Outline

- AHS Policies and Standard(s) Applicable to Research Expenses
 - Overview
 - Amendments Implemented in 16/17
- Key Finance Requirements / Guidelines Related to Research Expense Reimbursement

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AHS Policies and Standard(s) Applicable to Research Expenses

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Applicable AHS Policies and Standards

- **Travel, Hospitality, and Working Session Expenses – Approval, Reimbursement and Disclosure Policy (# 1122)**
 - Sets out the rules for the approval, reimbursement and disclosure of travel, hospitality, and working session expenses to be paid by AHS
 - Underlying principles:
 - Taxpayer dollars or funds entrusted to AHS are used responsibly
 - Expenses for travel are necessary and cost-effective
 - Only legitimate and approved expenses are reimbursed
 - Prior approval to incur expenses is obtained where appropriate.
 - Last revised on June 1, 2016.

Applicable AHS Policies and Standards (cont'd)

- **Management and Oversight of Research Expenses for Travel, Hospitality and Working Sessions Standard (# RESEARCH-001)**
 - Sets out the requirements and procedures for the approval, submission, and reimbursement of eligible travel, hospitality, and working session expenses incurred through restricted AHS research accounts
 - Requires research accounts to be compliant with the AHS Travel Policy # 1122, Research Terms of Reference, and public disclosure requirements
 - Last revised on August 8, 2016

Applicable AHS Policies and Standards (cont'd)

- **Research Grants and Clinical Trial Funding Policy (# 1150)**
 - Sets out the requirements and responsibilities for the administration of clinical trial funding and research grants
 - Section 3.1 of this policy requires research expenses to be reviewed by AHS Finance to confirm availability of funds, validate expenditure signing authorities, and verify the appropriateness of expenses against the TOR.

Amendments to AHS Travel Policy

- 1) The receipt method for meal reimbursement has been eliminated; all meals will be reimbursed based on the meal allowances (per diems).
- 2) Meal allowances (per diems) have increased for travel within Canada, and there's a new category for meal allowances for travel outside of Canada.

Meal Type	Allowance <u>within</u> Canada	Allowance <u>outside of</u> Canada
Breakfast	\$10.50	\$13.70
Lunch	\$13.00	\$17.00
Dinner	\$24.00	\$31.00

Amendments to AHS Travel Policy (cont'd)

- 3) Documented pre-approval for travel within Canada is no longer required; however, departments may, at their discretion, implement pre-approval processes for travel within Canada
- **Application to Researchers:** Per RESEARCH-001, the PI can travel nationally and internationally without pre-approval when using restricted research funds unless precluded by the terms and conditions of the sponsor. Pre-approval from the Account Holder/PI is required for travel expenses of AHS and non-AHS research personnel.
 - While optional, obtaining pre-approval from AHS Research is recommended to avoid the risk of expense claim being denied should the business purpose or cost effectiveness be deemed insufficient. Please use the [Out-of-Province Approval](#) form regardless of destination and submit to Research.Administration@ahs.ca two weeks or more prior to travel.

Amendments to AHS Travel Policy (cont'd)

- 4) Travel arrangements (airfare, bus, accommodation and care rental) must be made through Marlin Travel.
- **Application to Researchers:** Travel approvals through the AHS Marlin Travel booking platform relies on the Delegation of Authority for Financial Commitments Authorization Matrix which has no designation for PIs. In this regard, researchers can continue to book outside of the AHS Marlin Travel process. PIs may book through Marlin Travel using their own personal credit card for later reimbursement using the payment requisition process.
 - Marlin Travel can be contacted during regular business hours (8 a.m. - 5 p.m., MST, Monday to Friday) via:
 - email: ahstravel@marlintravel.ca
 - phone: toll free at 1-866-425-8611, or 780-425-8611 (Edmonton local calls).

Amendments to AHS Travel Policy (cont'd)

- 5) Business class can only be booked for flights outside of North America that are greater than six (6) hours.
- 6) Travel advances have been eliminated.
- 7) Approval limits for working session expenses have been increased
- **Application to Researchers:** Per RESEARCH-001, the VP, RIA can now approve working session expenses greater than \$7,000. PI's working session and hospitality expenses will continue to be forwarded to AHS Research for approval. Research personnel, whether AHS employees or not, still cannot incur working session and hospitality expenses.

Amendments to AHS Travel Policy (cont'd)

- 8) Pre-approval of working sessions expected to be below \$500 is no longer required; however, working session expenses must be approved, at minimum, by a Director or higher.
- **Application to Researchers:** Per RESEARCH-001, the Account Holder/PI can hold all working sessions without pre-approval unless precluded by the terms and conditions of the sponsor.

While optional, obtaining pre-approval from AHS Research is recommended to avoid the risk of expense claim being denied should the business purpose or cost effectiveness be deemed insufficient. Please use the [Working Session Pre-approval Request](#) form and submit to Research.Administration@ahs.ca two weeks or more prior to the event.

Amendments to AHS Research Expense Standard

- 1) Standard was updated to reflect the relevant changes in the AHS Travel Policy related to approval limits and pre-approval requirements.
- 2) Standard was amended to clarify that travel expense claims of research personnel can be approved by either the PI or the secondary / alternate signing authorities designated in the research account Terms of Reference.

Key Finance Requirements / Guidelines Related to Research Expense Reimbursements

Key Finance Requirements

- Individuals who incur travel, hospitality or working session expenses for AHS business are required to document the business reason for their expenses.
 - The business reason for the expense must have sufficient detail so that an external party, not involved in the transaction, would understand the nature of the expense.
 - Details around the purpose of the expense, destination, and dates for the expense should be included on the expense claim form.
- Expense claim must be supported by an original or scanned original, itemized receipt for reimbursement, except for mileage and claims for meal allowances.

Key Finance Requirements (cont'd)

- Individuals who travel for AHS business are required to document and attest the cost effectiveness of their travel.
 - Cost effectiveness does not necessarily mean the most inexpensive method of travel
 - Consideration of time, impact to service delivery and safety should be considered when assessing cost effectiveness.
- When making travel arrangements, employees are expected to stay within the guideline limits for hotels, airfares, and taxis.
 - Where the guideline limits are exceeded, claimants must include rationale for costs / alternatives considered and support for the reasonableness of the expenses.

Key Finance Requirements (cont'd)

- Overnight Accommodation Guideline Limits
 - **\$200** per night – **Edmonton, Calgary, Central and South Zones**
 - **\$250** per night - **North Zone**



Key Finance Requirements (cont'd)

- Air Fare Guideline Limits (include return air fair, taxes and fees)
 - **\$600** within **Alberta**
 - **\$1,000** within **Canada**
 - **\$2,000** within **United States**
 - **\$3,000** outside **North America**



Key Finance Requirements (cont'd)

- Taxi Fare Guideline Limit (includes fare, tax and 15% gratuity):
 - **\$100** for travel within city limits



Key Finance Requirements (cont'd)

- When a claimant receives a discount or credit, only the net expense may be claimed.
- Expense claim may be prepared by a designate, however the individual incurring the expense must sign and complete all required attestations prior to submitting the claim for approval.
- No individual may approve his/her own expense claim

Key Finance Requirements (cont'd)

- Individual claimants must:
 - Attest that they have read and understand the travel policy and expenses being claimed are in compliance with the principles and mandatory requirements of this policy;
 - Ensure that expenses claimed are for valid business purposes;
 - Ensure that expenses claimed have been incurred using a cost effective method, otherwise must include rationale for costs / alternatives considered and support for the reasonableness of the expenses;
 - Confirm that expenses have not been previously claimed;
 - Forward the expenses claim for approval to a direct supervisor, at least one level of signing authority higher in accordance with the authorization table;

Key Finance Requirements (cont'd)

- Individual claimants must (cont'd):
 - Provide supporting documentation for each expense;
 - Submit the expense claim within 30 calendar days of the end of the fiscal quarter in which expenses were incurred, or within communicated timelines for year-end; and
 - Ensure that original expense claim and receipts are retained as part of his/her department financial records for audit and examination

Key Finance Requirements (cont'd)

- Approvers of expense claims should:
 - Attest that requirements from individual claimants are met
 - Ensure expenses are in accordance with internal budget(s) or budgets approved by external funding sources
 - Ensure expense claims are accurately completed, correctly coded, and adequately supported by required documentation including pre-approvals
 - Approve expenses in accordance with the AHS Financial Authorization Matrix, or the Terms of Reference for research accounts or special purpose funds
 - Submit approved expense claims forms directly to the Finance Accounts Payable Department for processing

Key Finance Requirements (cont'd)

- Expense claims do not pertain to ineligible expenses:
 - Alcohol
 - Interest charges on outstanding personal credit card balances
 - Entertainment videos and movie channels
 - Spa and fitness centre fees and charges
 - Traffic and parking fines
 - Any expenses for non-AHS individuals travelling with or accompanying an AHS representative, except as provided for in this or other applicable AHS policy
 - In-room amenities not included in the cost of the room
 - Loss of money or personal effects
 - Flight cancellation insurance

Key Finance Requirements (cont'd)

- Expense claims do not pertain to ineligible expenses (cont'd):
 - Expenses resulting from failure to cancel transportation or hotel arrangements, except in extenuating circumstances
 - Voluntary additional days beyond the business purpose of the trip
 - Valet parking charges
 - Flowers, prizes, gifts, including gift cards, or expenses for a social gathering, except as part of a protocol or guests honoured at a hospitality event, or as part of an established patient program, employee recognition or retirement event as set out in the relevant AHS policy(ies)

Key Finance Requirements (cont'd)

- Research expense claims must be budgeted for to be reimbursed. If unbudgeted, research expenses should have been approved by the sponsor.
- Any personal information, such as date of birth, health card number and phone number must be excluded from supporting documentation provided for research payment requisitions or expense claims.
- Research payment requisitions involving payroll costs should include supporting documentation which specifies the time period of services rendered and the personnel's position. Employee names do not need to be provided.

Key Finance Requirements (cont'd)

- Adequate controls must be in place around the activities of purchasing, distributing, and securing of gift cards and prepaid parking and bus passes related to a documented patient program.
- Expense claims identified as non-compliant with the policy will not be processed and will be returned to the approver.

Questions

