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Background

Brock University recognizes that employees may be required to travel from time to time on university-related business. Brock shall pay for reasonable business expenses (defined as “fair and moderate”) incurred for authorized travel on university business by employees, subject to the availability of funds.

All employees that will be traveling and/or approving travel and related expenses should be aware of the policies the University has adopted herein prior to initiating any travel or entertainment.

As with all University expenses, travel and related expenses may be the subject of review by a member of the Financial and Administrative Services Department, Internal Audit, External Audit, external funding agency or government auditors.

Purpose

The purpose of this policy is

- To set out the conditions under which expenses incurred for travel and related expenses will be reimbursed.
- To identify expenses that are eligible for reimbursement.
- To outline the criteria under which travel advances will be allowed.
- To ensure sufficient information is available to maximize any HST input tax credits available to the University for expenses incurred.
- To establish a mechanism for the claim and reimbursement of approved travel and related expenses.
- To raise an awareness of health and safety issues that may arise when traveling on university business.

Scope

This policy applies to travel, entertainment, hospitality and related expenses funded from all University administered funds (e.g. operating, ancillary, plant, research, trust, special purpose, restricted and development funds).

The University requires that the employee travel must meet one of the following criteria:

- To make a presentation to a committee or organization on behalf of the University.
- To obtain or maintain the presence of the University in an organization and/or the community at large.
- Necessary for the execution of official University business.
- Necessary in relation to the assigned duties of any employee of the University.

Ineligible expenses include (see [Ineligible Expense List](#)), but are not limited to:

- Any expenditure for personal purposes for self and/or faculty and staff.
- Travel and related expenses for spouses or any individual who are not on University Business and accompanies/meets/joins the University employee.
- All fines, interest, late charges or penalties regardless of the type of expenditure.
- Meals, entertainment activities and recreational expenses for personal, staff and faculty where no University business activity can be demonstrated.
- Social events that do not constitute hospitality on behalf of the University.
- Employee personal celebrations/bereavements other than these handled on behalf of the University by the President or Human Resources.
- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- Seasons tickets to cultural or sporting events.
- Clothing allowances not related to health and safety or special job requirements.
- Access to private health clinics - medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans.
- Professional advisory services for personal matters, such as tax or estate planning.

Research-related travel and other expenses may be subject to additional guidelines established by a Research funding agency. Where agency guidelines differ from the policies set out herein, those of the funding agency take precedence. Where agency guidelines do not exist, the policies set out herein will prevail. If it is unclear which travel policy should be used, contact the Office of Research Services for clarification prior to travel.

Policy

Claims

1. Individuals must obtain the authorization from one level higher than themselves, i.e. their immediate supervisor, director, manager or department chair prior (preferably three weeks prior) for any significant travel and related activity. Non-employee and any elevated risk travel must be approved and sanctioned in advance through the Travel and Field Safety Program's ("TFSP") Risk Assessment Forms. All Travel and Expense Reports must be signed by the traveler (e.g. claimant) and approved (with original signatures) in accordance with the Signing Authority policy and/or one level higher than the employee, their immediate supervisor, department chair, director or manager. The person authorizing cannot be related or personally associated, or be delegated to someone that is subordinate to the employee. In so doing, the claimant certifies that the expenses are for University business purposes and in accordance and compliance with policy and/or external granting agency requirements. The approver's signature confirms the expenses were actually incurred on behalf of University business and are in accordance with policy or where noted, policy exceptions are approved.
2. All travel and expense claims greater than \$5,000 require the approval of Dean or unit head.
3. Exceptions with rationale to the policy should be highlighted and explained on the travel claim and be clearly acknowledged (e.g. Initials) by the traveler and approver. These exceptions will be reviewed by the Financial and Administrative Services Department.
4. The Financial and Administrative Services Department is responsible for conducting detailed financial reviews (expense code, documentation, approvals, documented exceptions to the policy, clerical accuracy) of each Travel and Expense Report. Travel and Expense Reports will be returned to claimants and/or approvers for clarification, completion or approval, where absent.

5. Reimbursement for travel and entertainment expenses will only be allowed where an authorized Travel and Expense Report is submitted to the Financial and Administrative Services Department. All Travel and Expense Reports should be submitted on a timely basis which is considered to be within thirty (30) working days of the traveler's return.
6. To ensure that all expenses are recorded within the correct fiscal year, Travel and Expense Reports should be submitted no later than the cutoff date after April 30th prescribed by the Financial and Administrative Services Department or they will be charged to the next fiscal year.
7. Travel and related expenses submitted to the Financial and Administrative Services Department for reimbursements that are older than nine months will not be reimbursed by the University. Only exceptional circumstances will be considered by and will require Vice-President and/or President approval.
8. Original itemized receipts are required to substantiate expense claims. This includes but is not limited to detailed statements for accommodations, details of all meals (including those appearing on hotel statements), bus/train/plane/ferry tickets, and print screens or printable confirmations of on-line expenditures. Credit card slips and credit card statements alone are not acceptable.
9. Proof of travel must be provided and copies of tickets and boarding passes will be accepted when the original is required for return travel (e.g. guest speaker or potential employee). Travel agency invoices alone are insufficient supporting documentation. Boarding passes or other appropriate documentation that proves travel (e.g. conference itinerary, confirmation of conference registration, meeting/seminar/workshop agenda/attendance) must be attached to substantiate expense claims.
10. There are some exceptional cases where receipts are not easily obtained or normally issued and for which expenses may be claimed without a receipt (e.g. parking meters, public transit tickets/tokens, international food stalls, small gratuities paid in cash, gratuitous accommodation). Full details and explanation of these cash expenses must be provided with the Travel and Expense Report.
11. In cases where the cost of the travel is partially funded by an outside source which requires original receipts, the original receipts must first be submitted to the Financial and Administrative Services Department with the Travel and Expense Report. Accounts Payable will stamp, date, mark the amount covered by the University, photocopy these receipts and return them to the claimant. Any expenses submitted for reimbursement and paid by the University must not be used to support and obtain reimbursement from another organization.
12. All expenses must be listed on the Travel and Expense Report in a single currency. Reimbursement will be provided in Canadian or US dollars only. The exchange rate used for conversion must equal the claimant's actual cost of obtaining the foreign currency. This exchange rate cost must be supported by
 - a) a foreign exchange purchase receipt from an official exchange agent,
 - b) a credit card statement that identifies the rate of exchange, or
 - c) a printout of the exchange rate on the transaction date (e.g. on-line bank currency that was used for the actual expenditure).

13. The purpose of the trip or expense must be stated clearly and in detail indicating conference name, date, collaborator's name and institution. A copy of the completed TFSP Basic Risk Assessment must be attached if applicable. Separate claim forms must be prepared and/or will be requested by the Financial and Administrative Services Department where extensive expenses relate to more than one travelling event.

Prepaid Travel

14. Travelers are encouraged to use Brock's preferred travel agencies which are listed on the Procurement website. These agencies will accept a purchase order and send an invoice to the University. The University will not pay travel agent invoices issued in the name of Brock University without a Purchase Order.
15. Subject to the Purchasing policy, travelers may choose to
- book their travel through these agencies,
 - book their travel through a reputable travel agent,
 - book travel arrangements directly with the service provider, or
 - book tickets/accommodation through the internet.
16. All travelers must make their own arrangements to pay for travel they have booked on their own. They may
- use their own personal credit card,
 - use the Purchasing Card (contact Financial & Administrative Services Card Administration),
 - arrange for a Purchase Order to be sent to the supplier and an invoice directly to the Financial and Administrative Services Department, or
 - ask that the travel agent invoice them directly and submit this invoice with the Travel and Expense Report.
17. Prepaid travel expenses except for research granting agency expenses for future conferences/events (e.g. airline fare, conference fee) can be claimed for reimbursement with appropriate receipts. Reimbursements which will occur within the current fiscal year are immediately expensed. Prepaid travel expenses (non-research granting agency) for future conferences/events which will occur in subsequent fiscal years are coded to the Prepaid Travel receivables account and will be automatically expensed in the next fiscal year by the Financial & Administrative Services Department. In all cases, once the trip or event has occurred, the traveler must submit proof of travel with a Travel and Expense Report. It is the responsibility of the traveler to reimburse the University for any refunds received personally as a result of cancelled travel and/or conferences.
18. Prepaid travel expenses for research granting agency are coded to the Prepaid Travel receivables account. The traveler must submit proof of travel with a Travel and Expense Report to clear this amount outstanding from the employee and prior to any charges being made to a research account.

Travel Advances

19. In order to reduce the need for advances for trips of short duration, travelers are requested to cover travel expenses with the use of University Purchasing Card or personal credit cards, and to submit, on a timely basis, a Travel and Expense Report for reimbursement upon their return. The individual requesting the travel advance must meet all of the following criteria:
- a) The individual requesting the travel advance must be a permanent employee of the University.

- b) Advances for travel expenses will be issued only if the traveler cannot cover the cost of travel ahead of time.
 - c) Advance Requests will not be issued for amounts < \$1,000 and > \$5,000 or for pre-booked travel that relates to future conference/events unless an invoice is not available until the trip is completed.
 - d) Advance Requests requested for amounts <\$1,000 will only be approved by exception by Financial and Administrative Services with documented rationale and explanation.
 - e) Travel advances greater than \$5,000 must have the approval of the appropriate traveler's supervisor or unit head and will be approved by Financial and Administrative Services.
20. Advances will only be provided to travelers where an authorized Travel Advance Request form is submitted to the Financial and Administrative Services Department at least 7 business days before the travel date to ensure sufficient time for payment processing. All available documentation (e.g. itineraries and/or copies of e-tickets, copies of internet booking arrangements, etc.) concerning the prepaid travel must be attached to the Travel Advance Request.
21. All Advance Requests must be signed by the claimant and approved (with original signatures) in accordance with the Signing Authority policy and/or one level higher than the employee, their immediate supervisor, department chair, director or manager. The person authorizing cannot be related or personally associated, or be delegated to someone that is subordinate to the employee.
22. Advance Requests for related expenses while abroad will not normally be issued more than one month prior to the date of departure and multiple advance requests at one time may be denied.
23. Travelers are required to submit a Travel and Expense Report on the use of these advance funds within 30 days of return from travel. (See Claims above.) All outstanding advances are considered the responsibility of the recipient.
24. Overdue travel advances must be settled in full before requesting a new advance.
25. Advances older than 90 days from the date of travel will be deducted from all future reimbursement requests until the advance is cleared.
26. Advances older than 120 days from the date of travel will be payroll deducted from the employee's future payroll payments.
27. Advances will be charged to the Travel Advance account receivable. The Financial & Administrative Services Department will monitor the Travel Advance receivable account for timely collection and return of the advance or Travel and Expense Report submission to clear the advance. Travel expenses will be transferred to the traveler's expense account when a travel claim is submitted along with all required documentation and authorization.
28. If an amount is to be returned to the University, a personal cheque payable to Brock University, for the correct amount, must be attached to the Travel and Expense Report. If cash is being used to repay the amount due, the claimant must obtain a cashier's receipt from Accounts Receivable (Financial and Administrative Services Department), a copy of which is attached to the Travel and Expense Report.

Travel Fares

29. Reimbursement of travel costs will not normally exceed economy air or rail fare. Reimbursement for baggage charges and seat assignments are allowed when the most economical airfare was obtained. Business class seating may be permitted for international flights, but must be approved by the Vice-President/President, as applicable as part of overall approval for the trip. Exceptions may be granted for flights within Canada and the continental USA when warranted by special circumstances (e.g. medical certificate).
30. Upgrades to business, first class or preferred seating may be done at the expense of the employee. Evidence of price differential paid by the employee must be provided with the completed Travel and Expense Report.
31. To be reimbursed for these costs, the traveler must attach the electronic ticket(s), accompanied by proof of completed travel (e.g. boarding pass and conference badges, itinerary and/or registration) to the Travel and Expense Report. The traveler must pursue credit from the travel agent or carrier for any unused tickets or any portion thereof and ensure
 - a) The credit is issued to the University,
 - b) The credit is used for University purposes, or
 - c) The credit is personally refunded to the University if the credit is used for personal purposes.
32. Travel should be via the most direct route, but indirect routing can be approved if the cost does not exceed that for the direct route. The individual requesting indirect routing must be able to provide evidence of the variable cost, if requested, prior to confirming travel arrangements. Where travel accommodates personal convenience (e.g. combining University business with personal vacation) reimbursement will be limited to the direct and most cost effective route. In all cases, only expenses related to the University business portion of the trip will be reimbursed. All evidence and supporting documentation must be attached to the Travel and Expense Report.
33. Employees are encouraged to consider alternatives that may result in substantially lower travel fares by adjusting departure times (e.g. leave on weekend may be less expensive than midweek), advance ticket purchases, or mode of travel (e.g. rail may be less expensive than air fare).
34. Employees are encouraged to consider the mode of travel from a safety perspective, in addition to the economic perspective. Driving, for long distances alone, after late, extended travel, or red-eye flight arrivals may be unsafe. Employees are advised to consider livery services under similar circumstances. Rental vehicles are normally in good working order to maximize customer satisfaction and can easily be replaced, if required. (See Personal Vehicle Usage below.)
35. A traveler may enroll in a frequent flyer program at their cost. Travelers may not alter travel arrangements to accommodate frequent flyer programs. The choice of carrier must always be based on the most economical fare. When frequent flyer points have been used to book university travel, the traveler will not be reimbursed by the University for the equivalent cost of the airline ticket. The university will reimburse the cost of taxes and surcharges actually paid by the traveler.

Vehicle Rentals

36. Rental vehicles must be used when it is more economical than use of a personal vehicle unless documented exceptions are approved by a supervisor or a unit head. When renting vehicles for University business, travelers are encouraged to use preferred vendors as noted on the Procurement website unless other suppliers result in substantially lower rates. These preferred vendors invoice the university directly for all expenses related to the vehicle usage.
37. The size of the rental car must be the most economical and practical required for the business task and the number of occupants. Luxury and sports car rentals are prohibited.
38. Insurance coverage for rental cars is affected by jurisdiction, use and contract language. Prior to renting review the insurance section below and the guidelines (i.e. draft "Policy on Travel & Field Safety" and "Rental Vehicle Insurance") at <http://www.brocku.ca/hr-ehs/environment-health-safety/insurance-risk>. Generally coverage is limited to:
 - Vehicles rented in the name of the University (through a PO or as specified in the contract. If an employee rents a vehicle for University business and pays for it with their personal credit card, the name of the University must appear directly on the rental contract with the driver's name (e.g. John Smith on behalf of Brock University);
 - Drivers who are Brock employees or sanctioned (through the TFSP) students or volunteers while driving on University business;
 - Rentals in North America;

There is a \$500 deductible which is the responsibility of the renting budget; therefore, vendor-supplied damage coverage and liability insurance should be purchased for any rentals that do not fully meet the limits described above, and considered with respect to financial viability (e.g. many research accounts cannot pay such a deductible so the appropriate insurance should be included in the rental).

In order to minimize claims, all rental vehicles should be inspected thoroughly before and after driving (where applicable, take pictures).

39. Employees may also rent a vehicle for university business and pay for it directly using their University Purchasing Card.
40. Employees are required to refill the gas on all rental vehicles prior to their return to minimize costs assessed by rental agencies. Gas receipts must be retained for reimbursement.

Personal Vehicle Usage

41. Personal vehicles may be used within a 500 km radius of the workplace campus (St. Catharines or Hamilton) without documented exceptions approved by a supervisor or unit head as long as the personal vehicle is the most economical mode of transportation. If travel is beyond this distance, public transportation, hired livery services or rental vehicles should be used (rail or bus) as they typically are more economical. (Refer to Vehicle Rentals above).
42. The use of personal vehicles should be limited to those trips where no suitable public transportation is available or where it is more economical and efficient. Where used for personal convenience only (e.g. where combining University business with personal vacation), reimbursement shall be limited to the lesser of mileage claimed or the equivalent 14-day advance purchase economy airfare. Meals, tolls and accommodation during the drive are not reimbursable as it is deemed to be personal travel.

43. Eligible travel distance is the lesser of
 - a) The actual distance traveled, or
 - b) The difference between the actual distance traveled and the distance normally traveled to the workplace.

A standard kilometric list for common travel locations is available on the Financial and Administrative Services website.

44. Ineligible travel includes distance between home and normal work location, even when employees are hired to work at off-campus locations.
45. When it is necessary to travel by personal vehicle, the employee is entitled to kilometric reimbursement at the University-approved rate published on the Financial and Administrative Services website or allowed by the research funding agency. This rate covers the wear and tear, cost of gasoline, repairs, maintenance and insurance, etc. of the employee's vehicle while on University business. Cost of parking and tolls are eligible for reimbursement in addition to the kilometric allowance except where travel arrangements accommodate personal preferences.
46. Kilometric reimbursement is generally allowed for only one personally owned vehicle where persons traveling together could reasonably be expected to travel in one vehicle. When exceptions arise, approval for kilometers reimbursement for more than one vehicle must be noted on the Travel and Expense Report. Passengers may not claim mileage or cost of equivalent public transportation.
47. Employees using personal vehicles for business purposes should ensure their correct classification for insurance purposes.

407 ETR

48. Where an employee is required to drive to a location and the use of the Highway 407 results in the most direct and expeditious route, the costs incurred to travel on this highway are fully reimbursable to the employee.
49. The transponder fee is reimbursable to the employee if business travel via the 407 is routine and expected to be six trips or more during the year as the use of a transponder would result in lower annual cost to the University than without one (i.e. the total of the Video Toll Charges that would be incurred exceed the cost of the annual transponder fee). The employee should discuss this with their supervisor prior to submitting for approval and note on the submission that the claim for the transponder is being made.
50. The individual incurring the 407 ETR charges must pay the invoice personally and submit the cost with a copy of the 407 invoice which includes the date, entry point and exit point of the trip for reimbursement on a Travel and Expense Report.

Insurance

Detailed information can be found at <http://www.brocku.ca/hr-ehs/environment-health-safety/insurance-risk> and is summarized in the draft "Policy on Travel & Field Safety" posted on that website.

51. Rental Vehicles:

- a) When renting in Canada, Damage to Rental Vehicles and Liability Insurance is provided in the University Policy for fully sanctioned drivers while on University business, as long as the rental contract names Brock University.
- b) When renting in the USA the third party liability insurance recommended by the rental company should be purchased.
- c) When renting outside of Canada or the USA or for any rentals that involve non-sanctioned drivers or include personal travel, it is recommended that the maximum collision/damage and third party liability coverage offered by the rental company be purchased.

52. Personal Vehicles:

- a) Personal vehicles must be insured at the vehicles owner's expense for motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the Insurance Act.
- b) The University assumes no financial responsibility for privately owned vehicles other than reimbursing for eligible travel based on the approved kilometric rate.
- c) Those driving a personal vehicle on university business cannot make claims to the University for damages as a result of a collision.

53. Other Insurance:

- a) Liability Insurance is provided by the University against third-party liability claims while the employees and sanctioned students or volunteers are conducting approved University business. This is separate from automobile liability.
- b) Personal periods before, during or after University business are not covered. In addition, family members and traveling companions are not covered under University insurance policies.
- c) University insurance does not cover personal belongings of travelers.
- d) Extra insurance beyond that provided above may be purchased at the traveler's own expense.

Accommodation

54. Reimbursement of reasonable accommodation expenses is normally limited to a single room rate per traveler while on University business. Surcharges for individuals who accompany the employee and who are not on University business will not be reimbursed. The lowest rate and/or Government/CAUBO rates should be requested. The latter can be found on <http://www.caubo.ca/index1.html> under the Procurement Services website.

55. If an employee is required to spend more than one continuous week in a single location, appropriate arrangements for accommodation at weekly or monthly rates are to be made prior to or as soon as possible after the start of travel.

56. When a friend or relative provides gratuitous employee accommodation, a gift of appreciation other than cash to the host may be appropriate. The maximum value of such a gift should be based on \$30.00 per day of accommodation. A receipt of the invoice for the gift must be filed with the Travel and Expense Report. The name, location and relationship to the employee of the person supplying accommodation must be provided with the Travel and Expense Report. No alcohol can be purchased when using research funding agency grants.
57. If accommodation reservations must be cancelled due to a non-business or emergency related reason it is the responsibility of the traveler to ensure that cancellation is made in sufficient time that a financial penalty is avoided.

Meals and Per Diems

58. Employees will be reimbursed for reasonable and appropriate meal charges based on actual out of pocket cost with itemized receipts while on University business. Per diems are no longer permitted as a result of the Ontario Broader Public Sector Expense Directive that came into effect April 1, 2011. Per diems are not allowed, unless specifically permitted by a third party non-provincial funding source. Proof of per diem allowance will be required with each reimbursement request for audit purposes. Per diem rates will be reimbursed based on the Meals Per Diem Rates Procedures and Guidelines. In all cases, it is recommended that the per diem rate in effect from time to time be used as a guideline in determining reasonable and appropriate meal charges.
59. Where appropriate or necessary, reasonable expenses for limited quantities of alcoholic beverages during a meal may be expensed. The costs for alcoholic beverages cannot exceed the cost of food per person. Attempts to increase food costs to cover alcohol are not permitted. As a guideline, reasonable expense for alcoholic beverages is considered one or two alcoholic beverages per person. The consumption of alcohol at lunches or meetings during normal business hours is not encouraged. It is expected that the inclusions of all alcohol purchases are done with reasonableness and complete responsibility. All expenses that appear to be excessive or abusive will not be tolerated. Alcoholic beverages cannot be claimed on any research funding agency grants.
60. Actual itemized receipts for all reasonable meal costs plus gratuities (should be kept at or below 20%) must be submitted with the Travel and Expense Report for reimbursement. Neither credit card slips nor credit card statements are acceptable on their own for proof of payment.
61. It is strongly recommended that meals are not charged to hotel statements. Where necessary, if meals are charged to hotel statements, it will only be reimbursed if the itemized receipt is attached to the statement and submitted with the Travel and Expense Report.
62. Reimbursement for the cost of meals will be approved only when the names of all employees, business purpose of the meal and itemized receipts are provided with the claim.
63. Employees that are required to travel outside of the Niagara Region and must leave home significantly prior to breakfast or return home significantly after dinner as a result of University business travel are eligible to submit claims for these meals unless otherwise provided as part of the conference, meeting or travel arrangements.
64. Where only employees are in attendance at a meal, the most senior employee must pay for and submit the claim for reimbursement.

65. In some cases, meal times (breakfast, lunch, supper) may be the only time people can assemble to conduct University business. Meals when only employees are in attendance will be reimbursed if the meeting is called specifically to conduct University business. The names of the employees and the purpose of the meeting must be documented as rationale for payment of a supplier invoice/internal charge from Hospitality Services.

Hospitality and Entertainment Expenses

66. No reimbursement will be made for meals or ticket costs to social events (seasonal parties, retirement parties, departure parties) involving only University employees and/or their spouses where it cannot be demonstrated that attendance is a requirement of University business. Exceptions for reasonable, fair and moderate expenses will be allowed where prior approval is obtained from the President or Vice-President.

67. Where individuals external to the University are entertained, clear documentation as to the business purpose of the hospitality, noting the names of the individuals attending (where available), titles and organization name, the name of the event must be included with the Travel and Expense Report. Some examples of these circumstances are:

- a) Official University events
- b) Meeting with a potential donor
- c) Special events to recognize significant events in the university (awards, certificates, major project initiation or completion) and other public openings or events to enhance the University's image
- d) Special guest lecturer for a university course or seminars
- e) Potential research collaborator
- f) Potential employee and other recruitment activities
- g) Other distinguished guests visiting the University (children, spouse, parent or relative).

68. Any University employees hosting a business event should limit the employees and other participants attending to only those who can be expected to contribute directly to the accomplishment of the business purpose. Most research funding agencies do not allow hospitality or entertainment expenses.

Cellular Phones and Personal Digital Assistants (e.g. Blackberries and iPhones)

69. University-Owned: University-owned mobile devices are devices where the service plan is in the University's name. These will be fully paid by the department for University business. However, these must be purchased in accordance with guidelines set by Information Technology Services. All employees must have prior approval from the Unit Head or his/her designee.

70. All personal usage of University-owned cellular phones and personal digital assistants must be reimbursed to the University on a timely basis.

71. Employee-Owned: If the service plan is in the employee's name, then a maximum of 50% of the cost of the monthly service charge will be reimbursed. In this case, it is assumed that the device is used at least 50% (on average) for University business. Professional judgment should be used in determining the appropriate percentage used for business and if significantly less than 50% (on average) than this exact rate will be used. The acquisition cost of the hardware for personal mobile devices will not be reimbursed by the University.

72. Charges for calls made from personal mobile devices for University business purposes are reimbursable. In this case, the employee must submit the mobile device statement with the business related calls noted. Personal mobile devices minutes used for business-related calls will be reimbursed as follows:
- a) Billable Minutes - reimbursement based on the amounts charged on the statement.
 - b) Monthly Allowance Minutes - reimbursement is based on the employee's monthly cellular phone plan rate (for example, if the employee pays \$39.99 per month for an allowance of 400 minutes, then the prorated reimbursement will be about \$0.10 per minute). Reimbursements will not be allowed for minutes that are provided at no cost per the employee's cellular phone plan, such as for free, unlimited off-peak, night/weekend and/or network minutes.
 - c) Monthly Surcharges and Taxes - if requested, reimbursement will be provided on prorated rates for applicable taxes as itemized on the mobile device statement. Any flat monthly charges, such as for the subscriber's phone line, will not be reimbursed.

Telephone Long Distance

73. Personal telephone charges while travelling away from the University will be reimbursed if necessary and reasonable. Employees are required to use the most cost-effective method for long-distance telephone calls.
74. Employees possessing a University mobile device should not charge long-distance telephone calls to a hotel bill when travelling within Canada, as these costs are normally higher. When traveling abroad (including the United States), employees should contact Information Technology Services prior to travelling and request an international package to avoid excessive roaming charges. Reasonable phone calls home when an employee is travelling for University business purposes are considered a business expense. It is expected that all personal calls made on a University mobile device will be reimbursed to the University on a timely basis. Contact Financial and Administrative Services for the most effective reimbursement process.

Home Internet Services

75. Normally no reimbursement is allowed for home internet services as it is common for all homes to have this service for personal use. However, when it is necessary for an employee to work extensively from home, the monthly home internet services charges may be eligible for reimbursable by the University when approved by the Vice-President and/or President with documented justification for University business use. Employees must submit invoices and in all cases a maximum of 50% of the cost of the monthly service charge will be reimbursed.
76. Installation and hardware costs associated with home internet services are not eligible for reimbursement by the University.

Incidentals

77. Dependent care costs are eligible for reimbursement while an employee is out-of-town overnight or on weekends on university business. These costs do not include those costs incurred by the employee for the care of children or dependent adults during the normal workday unless it can be demonstrated that such costs would normally not have incurred. Receipts, including the cost, dates of employment, caregiver's name and phone number must be submitted. Amounts paid to immediate family members may not be claimed unless they represent direct costs incurred (e.g. travel costs).
78. Laundry/dry cleaning expenses where the travel period extends beyond 7 consecutive days are reimbursable where actual receipts are filed with the claim.

- 79. Local taxi fares are allowable expenses. Similarly, off-campus (University) parking expenses are allowable expenses where the location is not the employee's normal workplace. A receipt is required for lot parking but not for metered parking.
- 80. Out-of-country medical insurance for University sanctioned travel in a foreign country will be reimbursed for all employees that are not covered by benefits.
- 81. Costs of obtaining foreign visas, immunizations and excess baggage charges are eligible for reimbursement if incurred for the sole purpose of international travel for University business. Passport related charges are not allowed.

Research

- 82. Where policies or guidelines are provided by a funding agency or sponsor differ, those of the funding agencies take precedence.
- 83. Most granting agencies do not allow hospitality or entertainment expenses. Granting agencies do not allow alcoholic beverages.
- 84. Where permitted by a third party non-provincial funding source, per diems for meal reimbursements will be allowed. Proof of per diem allowance will be required with each reimbursement request for audit purposes.

Related Policies and Documents

- Purchasing
- Purchasing Card
- Signing Authority
- Ineligible Expense List
- Standard Kilometric List for Travel Reimbursement
- Petty Cash
- Meal per Diem Rates
- Policy on Travel & Field Safety (draft)

Amendments

Date revised	Responsible
June 2010	Vice-President Finance & Administration
June 2012	Vice-President Finance & Administration

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