

**TRAVEL AND BUSINESS
EXPENSES**

University Policy No.: HR6500
Classification: Human Resources
Approving Authority: Vice-President Finance and
Operations
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Mandated Review:

Associated Procedures :

[Guideline for Reimbursement of Home Internet Service Expenses](#)

PURPOSE

- 1.00 This policy establishes the arrangements for the reimbursement of travel and business expenses incurred on University business by Board members, faculty, and staff of the University, and for other individuals working on behalf of the University, while maintaining controls for accountability. The policy applies to all funds administered by the University. Exceptions to the policy may be authorized by the Vice-President Research where specifically permitted under external grants or contracts.

Responsibilities and Enforcement

- 2.00 All individuals who incur travel and business expenses on University business are to comply with the policy. An underlying principle of the Travel Policy is that travellers should not gain financially from University travel. Any rebates or discounts must be used to reduce reimbursement claims. Also, the cost of personal expenses such as from extending trips or excursions for personal benefit are not eligible for reimbursement.
- 3.00 In all cases, claims for the reimbursement of travel and business expenses are to be reviewed and approved by a more senior administrator of the University. While expense claims should normally be approved by the FAST account holder, where the claimant is also the FAST account holder, the review and approval is to be done by the person to whom the claimant reports. Any deviations from the policy are to be explained on the Travel Expense Report and approved. Deviations such as missing receipts may result in delayed, partial, or forfeited reimbursement.
- 4.00 The Accounting Services Department is responsible for ensuring that any expenses reimbursed or paid for by the University are in compliance with this travel policy. Auditors from sponsoring agencies and corporations, Canada Revenue Agency, external auditors, and the University's Internal Auditor routinely review travel and other transactions for adequate documentation, approvals, and compliance with both reasonableness and specific regulations.

5.00 The Vice-President Finance and Operations is responsible for the development of this policy and for ensuring its distribution to travellers, travel arrangers, expense approvers, Accounts Payable staff, and newly hired employees expected to travel.

Travel Advances

6.00 Travel advances will only be issued in the following circumstances:

- When approved by the Vice-President Research for one or more of the following reasons:

6.01 the travel will be to a remote (usually overseas) location where credit cards have limited application;

6.02 due to the nature of the expenditures listed, they are unlikely to be chargeable to a credit card;

6.03 the lengthy duration of the overseas trip precludes being reimbursed for the requested portion of the advance before credit card charges can be paid.

- When approved by the FAST account holder to a maximum of \$500 for a student or staff member lacking credit card eligibility or the required cash resources.
- When approved in other extenuating circumstances to a maximum of \$500 by the Controller or Manager of Treasury Services, or for higher amounts by the President, Vice President, Associate Vice-President or the Executive Director, Financial Services.

7.00 Reimbursement for air travel and conference fees may be claimed in advance by submitting a Travel Claim before the trip. The prepaid receipt with a charge to the appropriate FAST account using subcode 7009 must be attached to the requisition. The airline ticket must be included with receipts and the Travel Expense Report after the trip and charged to 7000 with an offsetting credit to clear the 7009 charge from the account. Care is required to ensure the cost of any earlier reimbursements is not claimed again when the remainder of the trip is submitted on a Travel Expense Report.

American Express Corporate Card

8.00 Regular and continuing faculty and administrative staff may apply for a corporate American Express card through the Office of the Executive Director, Financial Services (7029). The individual holder is responsible for paying all charges made to the card, with reimbursement through submission of an approved Travel Expense Report. It is recommended that reimbursement claims be submitted upon completion of a trip or on a regular basis rather than waiting for the statement. The \$5 annual membership fee is an allowable expense. There will not be a reimbursement of membership fees of other credit cards nor of interest charges on overdue credit card payments.

There are several advantages to using the American Express Corporate Card:

- most UVic travel and other expenses can be charged to the American Express card including air fare, hotel, car rental, meals, etc.;
- limits the need to use personal funds or personal credit cards on University business;
- unlimited credit if your card is in good standing;
- reduced security risk since carrying large sums of money is unnecessary;
- expense accounts become easier to prepare since you have quite a complete business trip record;
- no charge, automatic insurance benefits, including rental car insurance (see #25 Car Rentals), delayed flight and baggage insurance, and hotel burglary insurance;
- automatic travel accident insurance of \$300,000 when tickets are purchased using your card;
- excellent identification for corporate discount benefits;
- assured reservations at participating hotels.

9.00 If you leave the employ of the University, your card is no longer valid and must be returned to the Office of the Executive Director, Financial Services.

Travel Expense Reports

10.00 In order to be reimbursed for expenses, a Travel Expense Report must be completed. This report requires a clear statement of the purpose of the travel, with expenses relating to the trip clearly detailed and each expense supported by an original, dated receipt. If original receipts are not available, a signed declaration initialed by the Expense Report approver must be attached certifying the date the expenses were incurred, that the original bill has been lost or misplaced and that reimbursement for these expenses will not be claimed from any other source.

10.01 Staple receipts and vouchers to the back of the expense claim form in order of appearance on the claim.

10.02 The claimant's original signature is required, certifying that the information contained on the form is accurate to the best of his/her knowledge.

10.03 Travel Expense Reports and payments to third parties require approval from a more senior administrative level (usually the FAST account holder).

11.00 Where travel expenses are to be partially covered by another organization and the traveller requires the original receipt for submission to that organization, the receipt, upon request, will be "site-stamped" by Accounting Services indicating the amount reimbursed by UVic. A photocopy of the site-stamped receipt is substituted in the Travel Expense Report package to support reimbursement. The receipt will then be returned to the traveller so a claim for the balance may be made from the other organization. Photocopies will not otherwise be accepted as substitutes for original receipts.

- 12.00 Accounting Services will only process claims that are completed and properly approved. Incomplete forms will be returned to the claimant.
- 13.00 Normally, travellers should submit expense reports within five working days of their return. In-town and short-trip expenses should be accumulated to approximately \$50 and submitted within a reasonable timeframe.

TRANSPORTATION

Air Travel

- 14.00 Air travel will be reimbursed at actual cost for an amount not exceeding the full fare economy rate travelling by the most direct routes. Whenever possible, travellers should take advantage of discounts by booking in advance and staying over Saturday night (provided the extra costs do not exceed the savings).
- 15.00 Travel by air at a class higher than economy requires approval by the President, a Vice President or Associate Vice President. Instances of approval for Business Class travel will be rare and only in such circumstances as being explicitly permitted under the grant or contract funding the trip; where it will enable a University officer to accompany a sponsor, donor or similar senior official on the trip or where the trip is over six hours and the agenda is so compressed it requires the traveller to lecture or attend meetings within a few hours of arrival on the Business Class leg of the trip.
- 16.00 Some airline tickets available through consolidators/wholesalers indicate a fare higher than the net cost to the traveller. The traveller is sent a cheque or receives a refund on their credit card for the amount of the discount or rebate. Expense Reports require any such rebates to be declared and the amount claimed from the University to be the net cost of the flight. To obtain reimbursement, all international flights, including those to the U.S., require an Expense Attestation form signed by the travel agency stating the net airline ticket cost. These forms are available from Accounts Payable, Purchasing Services or on the WEB at web.uvic.ca/purchasing/.
- 17.00 Flight cancellation insurance is an allowable expense. It is recommended for tickets over \$400 which are non-refundable and being purchased well in advance of departure.
- 18.00 Each faculty/administrative department should limit its exposure to a catastrophic loss by having a maximum of three individuals on the same flight.

Private Automobile

- 19.00 Where faculty or staff members use their private automobile for University business, the current reimbursement rate to the driver is 48 cents per kilometre (except on relocations when the rate is that in the Relocation Grant Policy #HR6405). These rates are revised biannually by the Vice President Finance and Operations using comparisons to other universities. The costs incurred should not exceed full economy air fare.

- 20.00 The cost of insurance coverage is considered a part of "operating costs," which is covered by the 48-cents-per-kilometre reimbursement. When an automobile is to be used on University business more than six days in any calendar month, the owner must hold business insurance coverage. Failure to have appropriate business insurance could invalidate the member's coverage for certain claims. Departments are permitted to authorize reimbursement to faculty and staff making such extensive use of their vehicles on University business for the difference between the rate for driving on business and the rate for driving to and from work, net of the available ICBC discount.
- 21.00 When there is an insurance claim resulting from the use of a vehicle on University business, the University will reimburse the member of faculty or staff for the deductible amount, up to \$200, if assessed on "comprehensive" type claims (e.g., fire, theft of vehicle, vandalism).
- 22.00 All costs incurred by a faculty or staff member as the result of "collision" (i.e., own damage) type claims are not reimbursable by the University and are the responsibility of the faculty or staff member. Such costs include the policy deductible, costs resulting from the loss of a safe-driver's discount and of personal property, and loss-of-use costs while the owner's vehicle is undergoing repairs.

Car Rentals

- 23.00 Car rentals will be allowed where it is necessary to save time or reduce costs if justified as a business need and not as a matter of personal convenience. All rentals should be for non-luxury, intermediate-size or smaller cars, unless four or more people are travelling together. Reimbursable expenses include the rental fee, the km/mileage charge by the car rental agency, and gasoline charges. Faculty and staff are encouraged to refuel rental cars before returning them to the rental company as this practice can save as much as 50% of the gasoline cost.
- 24.00 Canadian universities have negotiated preferential rates for Canada and the U.S. with various rental companies. Travellers should contact Purchasing Services (8326) to obtain the current discount identification number.
- 25.00 It is recommended that University faculty and staff use their corporate American Express card (see section above for how to apply) for car rentals and decline the Collision Damage Waiver offered. The American Express coverage, with no deductible, includes collision, theft, fire, vandalism, and tire/glass damage up to the vehicle's full value. Liability coverage for bodily injury or property damage caused to others while using a rental car are generally provided through the car rental agency at no additional charge. For further information regarding insurance coverage and claims, contact the Insurance Officer (853-3759).

Miscellaneous Transportation Expenses

- 26.00 Miscellaneous expenses such as parking, road tolls, ferries, taxis, and airport buses are also reimbursable subject to the presentation of original receipts.

ACCOMMODATION AND MEALS

- 27.00 Travellers are expected to use standard accommodation whenever possible and dine in restaurants of equivalent quality. Substantial discounts are available for faculty and staff requesting B.C. government rates or in some cases university rates when booking hotel rooms. Contact Purchasing Services (721-8326) for participating hotels, and book directly rather than through a travel agency.
- 28.00 All rooms should be guaranteed for late arrival. Room reservations must be cancelled by 6:00 p.m. on the day of arrival to avoid a no-show charge. No-show charges are not reimbursable.
- 29.00 Original hotel and motel receipts are required for reimbursement as charge card slips do not provide sufficient information.
- 30.00 Where an employee is required to travel on University business per diem meal allowances may be claimed without submitting receipts. Alternatively, reasonable claims greater than the per diem will be reimbursed if supported by receipts. Per diems meal allowances may only be claimed by individual employees for themselves. Reimbursement of meals for other than an employee must be approved in accordance with the Hospitality Expenditures Policy and must be supported by receipts.
- 31.00 Per diems may be claimed for an entire day or a partial day but may not be claimed for meals that have been provided by airlines or as part of a conference program. Per diem rates (including taxes and tips) are as follows:

Travel within Canada

Breakfast	\$12 (Can)
Lunch	\$13 (Can)
Dinner	\$28 (Can)
Total	\$53 (Can)

Travel outside Canada

	(US)	(Europe)
	\$12 (USD)	\$12 (Euro)
	\$13 (USD)	\$13 (Euro)
	\$28 (USD)	\$28 (Euro)
	\$53 (USD)	\$53 (Euro)

- 32.00 While travelling for the University, travelers may be reimbursed for modest (under \$40 per day) gratuitous gestures of appreciation for colleagues, relatives or friends who provide accommodation, meals, or other reimbursable items. A receipt is required to obtain reimbursement.

TELEPHONES

- 33.00 Local and long distance business calls are reimbursable. Personal calls allowing faculty and staff to stay in reasonable contact with their immediate family are also reimbursable.

BUSINESS EXPENSES

34.00 Business expenses will be reimbursed provided the expenses are authorized, reasonable, and appropriately documented. Deans, Chairs, and Directors, as well as FAST account holders, shall determine the variety of circumstances that may give rise to business expenses.

34.01 The Vice-President Finance and Operations may issue guidelines addressing certain business expenses.

34.02 Expenses Not Allowed

- Interest charges on outstanding charge card balances
- Parking and traffic fines
- Personal expenses including hotel pay movies, mini-bars, excursions and similar items
- Laundry and dry cleaning on trips of less than a week
- Costs resulting from failure to cancel a guaranteed reservation
- Library fines
- Excess personal baggage

Spousal Travel

35.00 Travel expenses for a spouse are not reimbursable unless it can be shown that the spouse's presence was both essential and directly related to the effective accomplishment of the University mission. In these limited instances, faculty and staff must obtain written approval in advance from the more senior level approver of their Travel Expense Reports.

Dependent Care

36.00 Overnight dependent care expenses when travelling are reimbursable if unpaid alternatives are not available. The claim requires a supporting receipt and brief written explanation as to why the claim should be reimbursed.

Frequent Flyer Points

37.00 The choice of airline or routing must be based on the lowest fare and must be unrelated to any personal frequent flyer programs.

INSURANCE WHEN TRAVELLING ON UNIVERSITY BUSINESS

Workers' Compensation Board

38.00 University faculty and staff who are injured while performing University business away from their normal place of work may be eligible for BC Workers' Compensation benefits. Inquiries concerning WCB coverage for specific situations should be made to Occupational Health and Safety (721-8971).

Health Insurance

- 39.00 University faculty and staff covered by the Basic Medical Services Plan and by UVic's Group Extended Health Benefit Plan (EHB) are insured for out-of-province hospitalization and physician costs. For details please refer to the appropriate Benefits Information Handbook, or contact the Benefits Coordinator in Human Resources.

Group Life Insurance

- 40.00 Basic Group Life Insurance, Optional Life Insurance and Accidental Death and Dismemberment insurance are included in UVic's benefit package for eligible faculty and staff. For further details please refer to the appropriate Benefits Information Handbook, or contact the Benefits Coordinator in Human Resources.

Travel Accident Insurance

- 41.00 Provides group accident insurance coverage up to \$100,000 in the event of accidental death or dismemberment within 365 days of, and as a result of, an accident occurring while travelling on approved University business. (Excludes everyday travel to and from work.)

American Express Corporate Card Insurance Coverage

- 42.00 There is \$300,000 coverage on the cardholder when public transportation tickets are purchased with the American Express Corporate Card.

Note: Graduate students, part-time employees, volunteers, and others travelling on University business who are not included under the above coverages should review their need for comparable insurance protection while travelling both in and out of British Columbia.

AUTHORITIES AND OFFICERS

- 43.00 The authorities and officers for this policy are:
- i) Approving Authority: Vice-President Finance and Operations
 - ii) Designated Executive Officer: Vice-President Finance and Operations
 - iii) Procedural Authority: Vice-President Finance and Operations
 - iv) Procedural Officer: Executive Director, Financial Services

RELATED POLICIES AND DOCUMENTS

[Hospitality Expenditures Policy \(FM5600\)](#)

GUIDELINES FOR REIMBURSEMENT OF HOME INTERNET SERVICE EXPENSES

Procedural Authority: Vice-President Finance and Operations

Effective Date: September 1, 2011

Procedural Officer: Executive Director, Financial Services

Supersedes: New

Parent Policy: [Travel and Business Expenses \(HR6500\)](#)

Last Editorial Change:

PURPOSE

- 1.00 The purpose of this guideline is to ensure that reimbursement of home internet expenses are managed in a consistent and cost effective manner in support of the university's mission.

SCOPE

- 2.00 This guideline applies to expenditures from all sources of funding administered by the university although home internet expenses pertaining to research, specific purpose and restricted funds may only be incurred if they are permitted by the terms and conditions of the funding agreement, award or contract.

PRINCIPLES

- 3.00 As a publicly funded institution, the university is accountable for the effective and efficient use of its resources and for ensuring those resources are deployed in the best possible way.
- 4.00 While it is assumed that most faculty and staff have home internet access, the university recognizes that some home internet service expenses may be incurred in carrying out teaching, research and service activities, however for most departments these expenses are expected to be minimal. Expenses incurred for faculty and staff convenience without a required university purpose are generally not reimbursable.
- 5.00 Faculty and staff claiming home internet service expenses should be aware that Freedom of Information and Protection of Privacy legislation applicable to the university may extend to home computers to the extent they are used for university business purposes. The university policies related to records retention and disposal should be followed.

TYPES OF EXPENDITURES

- 6.00 In instances where the duties and responsibilities of a faculty or staff member require significant (not incidental) use of home internet service, the cost of university **business use** of home internet service may be reimbursed from university sponsored research funds or in accordance with university professional development policies. Reimbursement of incremental internet expenses resulting from business use may be considered on an exception basis from other university funds requiring prior approval of a Dean, Executive Director or higher authority.
- 7.00 The university will not reimburse costs for **personal use** of faculty or staff member's home internet service or any related connection fees.

- 8.00 Internet service providers will not be paid directly or via university purchasing cards, rather faculty and staff must pay for the service themselves and seek reimbursement for any university business use.

PROCEDURES

Payment of Expenses

- 9.00 Payment of home internet services must be paid directly by the faculty or staff member and any business use portion submitted for reimbursement using a Home Internet Expenses Reimbursement Form attached to a Payment Requisition Form.
- 10.00 The claim must be accompanied by original receipts or paid invoices. Credit/debit card slips alone are not acceptable where detailed receipts are normally available, as they do not provide sufficient detail about the items being claimed or the applicable taxes.
- 11.00 For claims to be reimbursed as per university professional development policies, the procedures for claiming professional development must be followed, including the use of pre-approval forms (where required).
- 12.00 If home internet services have been bundled together with other services and/or used for both personal and business use, the faculty or staff member must determine (1) the appropriate costs related to internet services only and (2) any business use portion of internet access using a reasonable allocation method that is defensible to Canada Revenue Agency in the event of an audit of university records.

Approvals

- 13.00 All claims must normally be approved by the employee's direct supervisor following "one-over-one" signing authority. In no circumstances, may an individual approve their own expenses or the expenses of subordinates where any part of the reimbursement contains amounts attributable to the authorizer.
- 14.00 Reimbursement of home internet expenses from other than professional development or sponsored research funds must have prior approval of a Dean, Executive Director or higher authority.
- 15.00 Approval indicates that expenditures are considered appropriate, reasonable and in accordance with University policy and procedures.

RELATED LEGISLATION, POLICIES AND DOCUMENTS

[Faculty Framework Agreement](#)

[Professional Development Expenses–Excluded Management and Confidential Staff \(HR6400\)](#)

Income Tax Act

Freedom of Information and Protection of Privacy Act

[Responsible Use of Information Technology Services \(IM7200\)](#)

[Signing Authority Policy \(FM5100\)](#)

[Purchasing Services Policy \(FM5105\)](#)