

Travel and Business Expenses

University Policy No: FM5610

Classification: Financial Management

Approving Authority: Vice-President Finance and Operations

Effective Date: January 2019

Supersedes: April 2015

Last Editorial Change:

Mandated Review: January 2026

Associated Procedures: [Travel and Business Expense Procedures](#)
[Guideline for Reimbursement of Home Internet Service Expenses](#)

Purpose

- 1.00 The purpose of this policy is to ensure that university-related travel and business expenditures are managed in a consistent and cost-effective manner that supports the university's mission.

Scope

- 2.00 This policy applies to all travel and business expenditures paid from university administered funds. Travel paid from research or other external grants or contracts must comply with university policy and procedures unless the terms of the funding specifically indicate otherwise, in which case the policies and procedures of the funding agency will apply.

Policy

- 3.00 Travel and business expenditures of faculty, staff, students, and others incurred on university business in support of the university's mission will be reimbursed, in accordance with the procedures issued by the Vice-President Finance and Operations and provided that the expenses are:
- (a) **Properly approved** – expenditures must normally be signed off by the individual's supervisor or "one-over-one" authority;
 - (b) **Reasonable** – a reasonable expense is deemed to be based on sound judgment, and moderation; and
 - (c) **Appropriately documented** – appropriate documentation includes receipts and other supporting documents, as well as a statement of the purpose of the expenditure.
- 4.00 Expenditures that are not directly related to university activity, exceed reasonable amounts, or do not comply with this or other policies, will be the responsibility of the individual who incurred them.

Guiding Principles

- 5.00 As a publicly funded institution, the university is accountable for the effective use of its resources and for ensuring those resources are deployed in the best possible way.
- 6.00 Travelers, and others arranging university travel, should make the most economical travel arrangements possible, consistent with the purpose of the travel, while also considering the effective use of a traveler's time.

Authorities and Officers

- 7.00 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

Relevant Legislation

[Income Tax Act](#)

Related Policies and Documents

[Off-campus Activity Risk Management Policy \(AD2210\)](#)

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

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

Travel and Business Expense Procedures

Approval Authority: Vice-President Finance and Operations

Parent Policy: [Travel and Business Expenses Policy \(FM5610\)](#)

Effective Date: May 2022

Supersedes: January 2019

Last Editorial Change:

Purpose

- 1.00 The purpose of these procedures is to provide guidance to those individuals incurring or approving travel and business expenditures, to set the levels of expenditures that will be paid by the university with respect to travel and business expenditures, and to set forth the related procedures and approval processes.

Booking Travel Arrangements

- 2.00 The university has contracted with an external travel agency to provide travel-booking services for those individuals and groups traveling on university business. Travelers are encouraged to use these services, as the agency is familiar with the university's negotiated rates (air, hotel, rental car) which can result in savings to the traveler and to the university.
- 3.00 Travelers should follow the practices that may exist in their faculty or department for pre-approval, as this will assist in ensuring expenses will be subsequently approved.
- 4.00 Travelers should review the university's [Off-Campus Activity Risk Management Policy \(AD2210\)](#) prior to making travel arrangements.

Expense Claims

- 5.00 Travel expenses should be submitted for reimbursement and/or approval within 30 days of completing travel. For travel near fiscal year end, as soon as possible to March 31st of the fiscal year in which the travel has occurred.
- 6.00 Normally, travelers should submit one expense claim per trip although for trips longer than two weeks, weekly claims may be submitted.
- 7.00 Business expenses would normally be submitted for reimbursement and/or approval within 30 days of incurring the expenditure and no later than March 31st of the fiscal year in which business activity occurred. Where expenditures are small (less than \$100), individuals are encouraged to accumulate and submit receipts together or as part of another expense claim.
- 8.00 Complete expense claims consist of the following:
- a) a clear statement of the purpose and duration of the travel/business expense;
 - b) itemized expenses supported with receipts (where required);

- c) approval of the claimant certifying all information is correct; and
- d) approval of the claimant's one-over-one authority.

9.00 Individuals should not claim travel and business expenses on behalf of other employees, other than student group leaders, in order to facilitate appropriate approvals and the Statement of Financial Information reporting. When this is impractical, expenses should be claimed by the most senior employee and the name(s) of those participants must be submitted on the expense claim.

Prepaid Expenses

10.00 Airfare, accommodation, and conference fees that are paid prior to a trip may be submitted on an expense claim after purchase and prior to the start of the trip.

Receipts

11.00 Receipts and other supporting documents are required as evidence of payment except when claiming per diem allowances such as meals, private vehicle usage, and incidentals as set out in [Appendix 1](#). Other evidence indicating the travel occurred includes airline boarding passes, travel itineraries, hotel bills, conference programs, and other supporting documents. Occasionally, credit card statements may also be submitted to confirm evidence of payment, although travelers should redact credit card numbers and any other unrelated transactions. Lost receipts may be considered by completing the Lost/Missing Receipt Form certifying that the expense occurred and supporting documentation is unavailable.

Foreign Exchange

12.00 Expenses expressed in foreign currencies are normally to be converted to Canadian dollars based on Bank of Canada exchange rates. Alternatively, the traveler may submit receipts from a currency exchange or provide a copy of their credit card statement (card number and non-related transactions redacted) to confirm the actual exchange rate applied.

Travel Advances

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

- 1) When approved for one or more of the following reasons:
 - a) the travel will be to a remote (usually overseas) location where credit cards are not generally accepted;
 - b) due to the nature of the expenditures, they are unlikely to be paid by credit card;
 - c) the lengthy duration of a trip precludes being reimbursed before credit card charges must be paid.
- 2) When approved by the FAST account holder, to a maximum of \$5,000, for a student or staff member lacking credit card availability.

3) When approved in other extenuating circumstances or in excess of \$5,000, by one of the Director of Payment & Banking Services, Director of Research Accounting, Executive Director of Financial Services, an associate vice-president, a vice-president, or the President.

14.00 Advances will not normally be issued more than ten business days prior to the start of a trip and clearing of the advance via submission of an expense claim should occur within 30 days of completion of travel. Overdue clearing of travel advances will result in delay or a hold on subsequent advances or reimbursements.

Combining Personal Travel with University Travel

15.00 Travelers may occasionally combine personal travel with university business travel. As personal expenses are not eligible for payment or reimbursement, the traveler must make a reasonable allocation between the personal and business expense portions and provide documentation to support the university business expense as if the personal travel did not occur (i.e. quote of business travel portion only obtained on the same day as trip booked).

Transportation

16.00 Travel must be the most direct and economical with reasonable consideration to the value of a traveler's time. Whenever possible, travelers should take advantage of lower fares by booking in advance.

17.00 Where a traveler on university business selects routing or modes of travel for personal reasons which results in additional costs, the additional costs are not eligible for reimbursement. Where a traveler extends the duration of a trip in order to obtain reduced airfare, the university will pay additional accommodation and meal costs provided the total cost does not exceed the airfare savings.

Air Travel

18.00 Air travel will normally be reimbursed at the Economy Class fare. While airlines frequently have different names of the categories of their fares, Economy Class will include the categories of airfare below Business Class (i.e. Premium economy, economy, Flex, etc.). If the terms of an external grant or contract conflict, the policy of the funding agency will apply.

19.00 Business Class airfare may be allowable with prior approval of the appropriate Vice-President in any one of the following circumstances:

- a) the flight is over 8 hours in duration and the traveler is expected to conduct business within a few hours of arrival;
- b) the traveler is accompanying a donor, sponsor, or similar senior official on the trip;
or
- c) the traveler provides a doctor's note indicating medical reasons for higher class of airfare.

20.00 First Class airfares are not an allowable expense.

- 21.00 Vice-President approval of Business Class airfare is not required in rare circumstances where a grant or contract explicitly allows for Business or First Class airfare.
- 22.00 Flight cancellation insurance is highly recommended and is considered an allowable expense. In the absence of cancellation insurance or a travel credit, the university may cover the costs of cancelled flights in extenuating circumstances beyond the traveler's control.
- 23.00 Airline change fees are allowable in circumstances beyond a traveler's control.
- 24.00 Seat selection and checked baggage fees are allowable expenses.
- 25.00 Airport lounge access fees and discretionary carbon offset fees (paid by an individual) are not allowable expenses.
- 26.00 The value of Frequent Flyer Points will not be reimbursed when used to pay for air travel.

Rental Vehicles

- 27.00 Rental vehicles are an allowable expense when justified to save time or reduce costs and not as a matter of personal convenience. Rentals must be non-luxury models with intermediate or compact size utilized unless a number of employees (excluding family members) are travelling together or local conditions warrant a more substantial vehicle. Travelers should take advantage of CAUBO (<https://www.caubo.ca/discover-caubo/member-discounts/car-rentals/>) preferred vehicle rental rates.
- 28.00 Many credit cards, including the American Express Corporate Card, provide insurance that allows the traveler to decline the Collision Damage Waiver.

Private Vehicles

- 29.00 Private vehicle usage on university business will be reimbursed at the rate set out in [Appendix 1](#). This rate is intended to cover all operating costs of the vehicle including fuel, maintenance, and insurance.
- 30.00 When a private vehicle is used extensively for university business (six or more days per month), the owner must hold business rate class insurance. The incremental cost of the business rate class over the commuting rate class will be reimbursed.
- 31.00 In the event of an insurance claim involving a private vehicle while used on university business, the university will pay the policy deductible for "comprehensive" type claims (such as fire, theft, or vandalism), but will not pay for "collision" type claims.
- 32.00 Travel to and from an individual's home and their regular place of work is normally a personal expense and is therefore not reimbursable.

Other Transportation Expenses

- 33.00 Other transportation expenses incurred while travelling on university business, such as parking (away from normal work location), tolls, ferries, taxis, and public transportation, are allowable upon submission of receipts.
- 34.00 Travelers may claim the incidentals per diem without receipts when travelling outside Greater Victoria for a full day (8:30 a.m. to 4:30 p.m.) for other small transportation expenses where, due to their nature, receipts may be unavailable as set out in [Appendix 1](#).

Accommodations

- 35.00 Travelers are expected to stay in standard accommodations considered reasonable in the circumstances. Normally, accommodation expenses will not exceed the rate of a single standard room, or equivalent, unless approved by the appropriate Dean/Vice-President.
- 36.00 For extended trips, travelers may find rentals of longer-term accommodations more economical than standard hotel rates. Travelers must provide supporting documentation to support their choice of accommodations.
- 37.00 Additional expenses resulting from individuals lodging with the traveler who are not on university business are not allowable. In the unlikely event additional expenses are incurred, a (same-day) quotation is required to support the relevant university business portion only.
- 38.00 Government or CAUBO (<https://www.caubo.ca/discover-caubo/member-discounts/hotels/>) rates should be requested for accommodations in Canada.
- 39.00 Private accommodation such as lodging with friends, colleagues, or relatives is an allowable expense, which can take the form of a direct payment or a reasonable gift in lieu of payment. Reimbursement without receipts may be provided at the allowance rate per night set out in [Appendix 1](#). For reasonable reimbursements greater than the allowance, receipts are required including name and address of provider.
- 40.00 Reasonable costs of phone calls and internet fees allowing the traveler to stay in touch with their immediate family are allowable while on university business.

Meals

- 41.00 Reasonable meal expenses while travelling on university business are allowable when not otherwise provided (i.e. conferences, hosts, carriers). To claim meals, travel must normally begin before 7 a.m. on the date of departure to claim breakfast, begin before 12:00 noon on date of departure to claim lunch, and end after 6 p.m. on the date of return to claim dinner.
- 42.00 Travelers have the option of claiming either:
- 1) meal per diem allowances without receipts, at the rates set out in [Appendix 1](#); or

- 2) actual reasonable meal expenses with receipts itemizing actual costs of food, beverages (payment or reimbursement for alcohol or cannabis is not allowed), taxes, and gratuities (normal maximum 15%).
- 43.00 With the exception of leaders of student group travel, the per diem meal allowance cannot be claimed on behalf of others. Meal per diem rates include all taxes and tips. Leaders of student group travel must supply a record of student per diems provided.
- 44.00 For extended periods of university travel (beyond 30 days), meal per diem allowances should normally be claimed corresponding to the days spent carrying out university business (see section 15.00).
- 45.00 Hospitality expenses provided to guests and other non-employees while on university travel must be approved in accordance with the Hospitality Policy (FM5600) and be supported by receipts.

Other Travel Expenses

- 46.00 Other allowable travel expenses include the following:
- a) Insurance – It is the responsibility of the traveler to ensure they have adequate health insurance coverage for the specific circumstances of their travel. Where necessary, the cost of additional travel medical insurance coverage is an allowable expense.
 - b) Travel expenses for a spouse are allowable if it can be shown that the spouse's presence was essential and directly contributes to the accomplishment of the university's mission. In these limited instances, faculty and staff must obtain written approval in advance from their Dean, Executive Director, or higher authority.
 - c) Overnight dependent care expenses (child and elder care) when on university travel, if unpaid alternatives are not available, upon submission of receipts.
 - d) Dry cleaning and laundry expenses after seven days of university business travel upon submission of receipts.
 - e) Registration fees for university-related conferences, seminars, and similar events upon submission of receipts. Optional add-on social events, as well as costs of a spouse to attend dinners or programs, are considered personal expenses and are not allowable.
 - f) Immunization costs incurred for foreign business travel, as recommended by the Public Health Agency of Canada.
 - g) Costs of obtaining visas and necessary travel documents (excluding passport) required for foreign business travel.

- h) The necessary costs of translation or other clerical costs while on university business travel.
- i) An incidental per diem rate as set out in [Appendix 1](#), when travelling outside Greater Victoria for a full day (8:30 a.m. to 4:30 p.m.), is intended to cover expenses and gratuities that normally are not receipted, such as baggage handling and storage, housekeeper gratuity, etc.

Non-Allowable Expenses

47.00 Non-Allowable Expenses include, but are not limited to, the following:

- a) interest charges on overdue personal credit card balances;
- b) fines – library, parking, and traffic;
- c) personal trips added on to university travel;
- d) personal entertainment including (but not limited to), movies, gym fees, mini-bar charges, social events, and sightseeing trips;
- e) discretionary carbon offset fees;
- f) airport lounge access fees;
- g) medical bills, prescriptions, equipment, and other personal items;
- h) kennel costs for pets;
- i) collision-type claims for private vehicle usage;
- j) loss or damage to personal possessions (compensation may be available from other sources such as airlines, insurance, etc.);
- k) accident and life insurance costs (beyond university-provided coverage);
- l) dry cleaning and laundry when trip is less than seven days;
- m) excessive personal baggage;
- n) passport expenses;
- o) NEXUS border clearance fees; and
- p) penalties resulting from failure to cancel reservations (hotel or transportation), except in circumstances where timely cancellation was not possible.

Business Expenses

48.00 Reasonable business expenses incurred in support of the university's mission will be paid or reimbursed by submitting an approved expense claim supported with actual receipts.

Appendix 1 – Travel Expense Rates

Meal Per diems May 1, 2024 (no receipts required) See section 42:00	Travel within Canada	International travel (outside Canada)
	Breakfast	\$18 (\$Cdn)
Lunch	\$20 (\$Cdn)	\$20 (\$USd)
Dinner	\$42 (\$Cdn)	\$42 (\$USd)
Total	\$80 (\$Cdn)	\$80 (\$USd)
Private vehicle usage (no receipts required) See section 29:00	Canada Revenue Agency prescribed rate (see: CRA Reasonable Per-kilometre Allowance)	
Private Accommodations (no receipt required) See section 39:00	\$40 (\$Cdn) per night	
Incidental Expenses (no receipt required) See section 34:00 and 46:00 (i)	\$20 (Cdn) within Canada per day \$20 (USd) outside of Canada per day	

Guidelines for Reimbursement of Home Internet Service Expenses

Procedural Authority: Vice-President Finance and
Operations
Procedural Officer: Executive Director, Financial Services

Effective Date: September 1, 2011

Supersedes: New
Last Editorial Change:

Parent Policy: [Travel and Business Expenses \(FM5610\)](#)

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

Income Tax Act

Freedom of Information and Protection of Privacy Act

[Faculty and Librarian Collective Agreement](#)

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

Responsible Use of Information Technology Services (IM7200)
Signing Authority Policy (FM5100)
Purchasing Services Policy (FM5105)