

Procedure Number:	8004p
Procedure Title:	Travel and Entertainment Expense Management
Approved by:	President
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1. Purpose

1.1. These procedures are designed to support the Travel and Entertainment Expense Management policy.

2. Expense Management Responsibility

2.1. Employees are responsible for reading, understanding and complying with this Policy when incurring travel and/or entertainment expenses for work-related purposes.

2.2. Employees are responsible for keeping originals of all receipts (or other evidence of payment), and for making complete, honest and prompt expense reimbursement claims, in accordance with the procedures outlined in this Policy.

2.3. Supervisors and department heads, as applicable, are responsible for reviewing expense reimbursement claims and supporting receipts and documents for accuracy and compliance with this Policy, before approving business-related travel and/or entertainment expenses.

2.4. The Finance Department is responsible for reviewing expense reimbursement claims and supporting receipts and documents as approved by supervisors and department heads, as applicable, and for processing and making reimbursement payments to employees.

3. Reimbursement of Travel and/or Entertainment Expense – General Guidelines

3.1. Subject to what is set out below and the guidelines and procedures in this Policy, the University will reimburse employees for all reasonable, necessary and legitimate travel and entertainment expenses incurred for work-related purposes.

3.2. The University will not reimburse travel and entertainment expenses if:

- the expenses were not incurred for legitimate work-related purposes;
- the expenses do not comply with the guidelines and procedures in this Policy; or
- the expense claim is not supported by original receipts or other appropriate proof.

3.3. Expense reimbursement claims that do not comply with this Policy will either not be reimbursed, or may be delayed.

4. Travel Authorization

4.1. Employees are not permitted to incur travel expenses for work-related purposes unless and until the expense has been pre-approved in writing by the employee's line manager. Employees must complete the 'Travel Form' and submit the 'Travel Form' to the Administrative Assistant & Events Coordinator for pre-approval before travel expenses are incurred.

5. Air Travel

5.1. The following guidelines will apply to air travel when travelling for work-related purposes:

- All airline tickets will be issued in Economy Class only, unless a different Class ticket is approved by the Chief Executive Officer or the Chief Financial Officer;
- The lowest available fare must be booked at all times, even if it is not the employee's preferred flight;
- Non-amendable tickets will be purchased unless changes are very likely;
- Any airline preference indicated by an employee will be taken into account, but ultimately the University has the sole discretion to decide which airline to book; and
- Employees may earn and retain frequent flyer benefits so long as they do not cause the University to incur any extra costs.

6. Taxi Hire and Car Rental

6.1. The following guidelines will apply to taxi hire (including local taxi companies, Uber, etc.) when travelling for work-related purposes:

- Where practical, employees are expected to take public transportation for their journey to and from the Airport in major cities such as Toronto (UPE) or Vancouver (Canada Line); and
- Taxi hire is permitted if the use of public transportation is not practical, such as early morning or late evening arrivals and departures, excess luggage, several employees travelling together, or where public transportation is not reasonably available.

6.2. The following guidelines will apply to car rentals when travelling for work purposes:

- Car rental may only be used when it is cheaper than other available options, or where taxis and public transportation are not reasonably available;
- Compact cars must be used and pre-paid rates selected, where possible;

- Intermediate cars may be considered when several employees are travelling together in one vehicle; and
- It is advisable to return a car with a full tank of fuel, to avoid extra charges.
- The University will reimburse employees for car parking charges.

7. Rail Travel

7.1. The following guidelines will apply to rail travel when travelling for work-related purposes:

- All rail travel must be booked in Standard Class unless First-class is cheaper; and
- Rail tickets purchased should have restrictions with regard to time and date to achieve the lowest available fare. This includes advance purchased tickets and dual single tickets.

8. Personal Vehicles

8.1. The following guidelines will apply to the use of personal vehicles for work-related purposes:

- Frequent use of personal vehicles for work-related travel is not allowed;
- Use of personal vehicles for work-related travel will only be permitted in any one of the following circumstances:
 - If it is less expensive than train, taking a taxi or alternate transport;
 - If it is more timely than taking public transport; or
 - When transporting University equipment or property for delivery.
- It is the personal responsibility of the owner of a vehicle being used for business purposes to carry adequate insurance coverage for their protection and for the protection of any passengers. The owner of the vehicle must also ensure that their vehicle is properly maintained and in safe working order;
- Where a personal vehicle is used for work-related travel, the University will reimburse employees on the basis of the cheaper of one of the following:
 - The business mileage rate (\$0.55 CDN/km up to 5,000 km) per calendar year. The employee must provide a mileage log; or
 - The actual cost of fuel for the journey. Receipts must be kept and provided when submitting a travel reimbursement claim.

9. Accommodation

9.1. The following guidelines will apply to hotel accommodation when travelling for work-related purposes:

- Hotels are to be booked as close as possible to the location where the employee will be working, if within a reasonable price range. Where there is a choice of hotel, the cheapest must be booked;
- The University will only reimburse the cost of a room and breakfast. Any additional costs, such as costs for laundry, minibar, movies etc., will be for the employee's own personal account; and
- Only standard room categories will be booked and reimbursed by the University. Any additional costs for room upgrades will be for the employee's own personal account.

9.2. Employees may choose to stay with family or friends while travelling for work-related purposes, instead of staying in a hotel or similar accommodation.

9.2.1 Employees are entitled to a maximum of \$75 CDN allowance per trip in order to provide a gift to the host.

9.2.2. Reimbursement must be supported by original invoices for the item/meal purchased to extend appreciation to friends or relatives for their hospitality.

9.2.3. Cash gifts are not permitted.

9.2.4. The traveller is required to obtain approval from their manager prior to arranging private accommodation in lieu of a hotel.

10. Daily Meal and Entertainment Expenses

10.1. Daily meal allowance

An employee travelling for work-related purposes will receive a fixed daily allowance for meals. The allowance guide is inclusive of taxes. Suggested guidelines are:

10.1.2 Breakfast: \$15

10.1.3. Lunch: \$20

10.1.4 Dinner: \$35

10.2. Entertainment expenses

Entertainment expenses are strictly limited to employees who are authorized to entertain clients, business partners, suppliers, guests or other University stakeholders as part of their work duties in connection with the University's normal business relationships.

Reasonable entertainment expenses will be reimbursed in the following circumstances:

- If the person entertained has a potential or actual business relationship with the University, or
- If the expense directly precedes, includes or follows a business discussion that would benefit the University.

11. Travel Insurance

11.1. Insurance coverage during travel

Employees travelling on authorized University business will be covered to the same extent as if they were working at the University's premises.

11.2. Additional travel insurance purchased by employees

The University will not reimburse expenses for additional travel insurance coverage purchased by employees.

11.3. Loss/theft of valuables while travelling

For the loss or theft of personal property, employees must file a claim with their personal property insurance company/agent to determine policy coverage. The University will not reimburse expenses for the loss or theft of personal items or valuables while travelling for work-related purposes.

11.4. Accident and emergency medical costs

11.4.1 It is expected that employees will take the necessary precautions before travelling and check any required or suggested medical requirements by themselves prior to travelling. Advice on such matters can be received from their local doctors.

11.4.2. In case of medical emergency, please contact the local hospital for immediate medical assistance. All costs incurred during this time will be covered by the University's insurance. If this occurs, employees must immediately contact their direct supervisor or department head, as applicable, or the Human Resources Department to report the matter.

12. Other Reimbursable and Non-Reimbursable Expenses

12.1. Reimbursable Expenses

12.1.1. The following incidental expenses, when directly related to business travel for the University, may be reimbursed provided they are appropriate in the country in which they were incurred, reasonable, and supported by receipts and other supporting documents as appropriate:

- Laundry, dry-cleaning and valet services for trips in excess of 7 (seven) days, up to a maximum allowance of \$45 CDN/week;

- Parking and tolls when a rental car or use of a personal vehicle has been approved;
- Personal care mileage;
- Visa fees; and
- Immunization costs.

12.1.2. The University will reimburse such costs at a rate determined at its sole discretion. Incidental expenses will be limited to what is considered reasonable for the type of expense incurred.

12.2. The following is a list of expenses that will not normally be reimbursed by the University (this is a non-exhaustive list):

- Airline membership fees/dues.
- Air, rail, or car rental phone usage.
- Alcohol (except for as part of a meal entertaining clients).
- Barber/hairstylist expenses.
- Car washes.
- Childcare expenses.
- Club memberships or fees.
- Hotel membership or fees.
- Expenses related to holiday or personal days while on a business trip for employee or travel companion.
- Hotel room movies.
- Hotel no-show/cancellation charges (until and unless business trip has been cancelled by the business or the hosts).
- Hotel safe rentals.
- Kennel fees/doggie day care.
- Lost cash.
- Lost personal items and valuables.
- Lost tickets.
- Loyalty or rewards program membership fees
- Purchasing luggage or briefcases.
- Mini-bar refreshments
- Personal articles (toiletries, magazines).
- Personal entertainment.
- Purchase of formal attire.
- Routine car maintenance.
- Currency conversion costs.
- Shoe shine and shoe repair.
- Snacks or other meals beyond breakfast, lunch or dinner.
- Snow removal and lawn care.

- Social activities that involve other employees (celebrations or wedding or other personal events, birthdays, farewell parties, etc.).
- Souvenirs and personal gifts.
- Spa services.
- Supplementary personal life insurance or other insurance premiums.
- Traffic and parking fines.
- Purchase of hardware, software and telecom cell phone) equipment.
- Airport lounge, flight and hotel upgrades.
- Any product or service that is not required for legitimate business needs.

13. Expense Reporting and Reimbursement

13.1. Requests for expense reimbursement must be submitted to the line manager before submitting to the finance department, using the correctly completed expense claim form, along with original receipts and any other supporting documents, within 2 (two) weeks of the date on which the expense was incurred. The University will not reimburse expenses without the supporting receipts or other documents as applicable.

13.2. Employees who incur travel and/or entertainment expenses for work-related purposes must adhere to the following guidelines and approval process to receive reimbursement:

- The employee must submit an expense claim form and supporting documents to his or her line manager within the above timelines. Please refer to the below guidelines on receipts and supporting documents;
- The employee's direct supervisor or department head, as applicable, will review the expense claim form and supporting documents to ensure the expenses were incurred for work-related purposes, and are otherwise in compliance with this Policy. If approved, the expense claim form and supporting documents will be submitted to the Finance Department; and
- The Finance Department will review the expense claim form and supporting documents to ensure the expenses were incurred for work purposes, and otherwise in compliance with this Policy. If approved, the Finance Department will process the reimbursement.

13.3. The following guidelines will apply to receipts and other supporting documents:

- Employees must submit the original itemized receipts;
- When original receipts cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a written statement should be provided explaining why such receipts are not being submitted with the expense claim form. Reimbursement will be made in such circumstances only at the University's sole discretion;
- The statement must include a certification that the amount shown is the amount actually paid and that the employee has not and will not seek reimbursement from any other source; and

- Electronic receipts may be acceptable in lieu of original receipts provided that the detail on the receipt includes the name of the payee, amount of the charge, transaction date and form of payment.

13.4. Please note that any attempt to alter receipts may result in disciplinary action, up to and including termination of employment. Fraudulent claims will be taken seriously.

14. Breach of this Policy

14.1. Any employee who fails to comply with this Policy may be subject to disciplinary action, up to and including termination of employment.

14.2. The submission of fraudulent, inaccurate or misleading information to the University in support of an expense reimbursement claim will be considered serious misconduct and will attract discipline, up to and including termination of employment.

15. Amendments to the Policy

15.1. The University reserves the right to amend or update this Policy from time to time at its sole discretion.