The UNIVERSITY *of* WESTERN ONTARIO

POLICIES *and* PROCEDURES

[2.16 Travel & Expenses Reimbursement Policy]

Policy Category: Financial

Subject: Travel & Expenses Reimbursement

Approving Authority: Board of Governors

Responsible Officer: Vice-President (Resources & Operations)

Responsible Office: Financial Services

Related Procedures: *Procedures document to be linked here*

Related University Policies:

Effective Date: January 13, 1997

Revised: October 18, 2011

I. PURPOSE

To establish guidelines for all business related travel and expenses paid from all University administered funds. This Policy is in accordance with all applicable federal and provincial legislation including, but not limited to, the Canada Revenue Agency (CRA), the Treasury Board of Canada Travel Directive and the Broader Public Sector (BPS) Accountability Act and all related directives.

II. DEFINITIONS

Approver: Approvers are assigned at the departmental level and have primary responsibility for ensuring compliance with this Policy and Related Procedures. Authorized approvers must verify that expenses meet the criteria of this Policy. The authorized approver must have authorization over the account(s) being charged when approving reimbursement requests, cannot be the individual seeking reimbursement, and must not be asked to approve the travel, entertainment, or non-travel business expenditures for an individual to whom he or she reports. In the case of research accounts, the authorized approver must have a one over reporting relationship to the Claimant.

Business meals: An expense for meals where student(s), staff and faculty and/or other external parties are present for the purpose of conducting bona fide business on behalf of the University. Claimants will be reimbursed based on reasonable actual costs as determined by the Approver.

Claimant: A Western employee, student, or non-employee who incurs business-related expenses on behalf of the University.

Corporate card: An individual-liability credit card issued by the University to employees for payment of business-related expenses.

Entertainment expenses: Expenses include outings to theatres or other cultural events when a business discussion takes place during, immediately before, or immediately after the event.

Hospitality: The provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for:

- Broader Public Sector (BPS) organizations covered by the directive; or
- any Ontario government ministries or agencies covered by the Ontario Public Sector Travel, Meal and Hospitality Expenses directive.

Official travel: Travel on official University business from one's home or normal place of employment to another destination, including University facilities outside the London area. Official travel does not include commuting to and from work for employees.

Personal expenses: Expenses for personal items such as clothing, luggage, toiletries, newspapers, magazines, or movies.

Principal Investigator: An individual eligible to hold a research account based on their job requirements and who has been awarded research funding from an external or internal source in support of specific research activity.

Purchasing Card (PCard): A University-liability credit card issued by the University to employees for payment of high-volume, **non**-travel-related and **non**-entertainment-related business purchases.

Traveller: A Western employee, student, or non-employee who incurs business-related expenses while travelling on behalf of the University.

III. POLICY

POLICY STATEMENT

The University of Western Ontario reimburses for necessary and reasonable travel expenses incurred while conducting University business. Individuals should not benefit financially, or incur financial losses, as a result of travelling on behalf of the University. The University establishes reimbursement rates in accordance (for meals and mileage) with the Treasury Board of Canada Travel Directive. Reimbursements are made only when requests are in accordance with this Policy.

All travel and expense reimbursement requests must:

- be supported by a detailed business purpose and by original, itemized receipts;
- be charged to the appropriate general ledger account coding based on the business purpose of the expense;
- be approved, for employee claims, using Western's Online Travel and Expenses System (direct deposit will be the primary method of reimbursement for all employees);
- be received by Financial Services no later than sixty (60) days after the date of completion of the travel and or date of incurred expense;
- be in accordance with the University's Campus Alcohol Policy (MAPP 1.33) and Related Procedures to this Policy. Only claims considered nominal or moderate will be reimbursed; and
- comply with the guidelines of the external funding source if they are more stringent than this Policy.

SCOPE & RESPONSIBILITIES

Travellers:

All University employees, students and any other individuals travelling on University of Western Ontario business must abide by this Policy and the Related Procedures.

Online Travel & Expenses Claim Approvers:

Approvers have primary responsibility for ensuring compliance with this Policy. When approving claims, Approvers must:

- verify that all expenses have a University business purpose;
- verify that all travel expenses were incurred while on official University business;
- verify that all receipts are accounted for;
- verify that all submitted information and supporting documentation is accurate and in accordance with this Policy;
- verify that all expenses are charged to the appropriate general ledger account(s) based on the business purpose of the expense(s);
- contact the appropriate Dean's, Associate Vice-President's (AVP) or Vice-Provost's office for instructions if travel expenses exceed the guidelines of this Policy, or if expenses seem excessive; and
- contact Research Accounting, when necessary, to verify that all expenses meet applicable granting agency guidelines.

Deans, AVPs, Vice-Provosts or Budget Unit Heads must:

- ensure that departments and/or Faculties within their portfolio abide by this Policy and the accompanying procedures;
- ensure that individuals involved in the process of approving travel expenses are properly trained;
- ensure that Travellers understand the requirements of this Policy;
- ensure that the expenditures are reasonable in the circumstances; and
- maintain an appropriate hierarchy for review and approval of University travel and travel-reimbursement requests.

At their discretion, Deans, AVPs, Vice-Provosts or Budget Unit Heads may impose greater but not less control than required by this Policy.

Financial Services:

Financial Services must:

- maintain the University's Travel & Expenses Reimbursement Policy;
- review and audit travel reimbursement requests to ensure that they are compliant with University Policy, CRA guidelines and other regulations;
- review and adjust Travel & Expenses Reimbursement Procedures to be consistent with the Treasury Board of Canada Travel Directive;
- process reimbursements in a timely manner; and
- properly record and report any taxable reimbursements.

Research Accounting:

Research Accounting, within Financial Services, will help determine which travel expenditures are reimbursable under a particular grant or contract, and are available to assist with any questions related to travel on research funds.

Internal Audit:

Internal Audit, as part of its program, is responsible for performing periodic audits, which include reviews of travel, entertainment, and non-travel business expense reimbursements.