The UNIVERSITY *of* WESTERN ONTARIO

POLICIES *and* PROCEDURES

[2.16 Travel & Expenses Reimbursement Procedures]

I. PURPOSE

These procedures have been developed with the help of University subject-matter experts and are intended to address the most common travel-related situations. The procedures do not, however, address *every* travel-related situation. Travellers, Expense Report Approvers, and Dean's, Associate Vice-President's (AVP's) or Vice-Provost's offices should contact Financial Services when confronted with a situation not addressed in this document. In the event of questions about the eligibility of an expense for reimbursement, a traveller must contact his or her Dean's, AVP's, Vice-Provost's or Budget Unit Head's office or, if using research funds, his or her contact in Research Accounting prior to making travel reservations or other arrangements to avoid any personal financial loss. General questions about properly completing Expense Reports may be directed to Financial Services at any point in the reimbursement process.

II. PROCEDURES

1.00 General

1.01 These procedures apply to all University travel and related expenses from all sources of funding administered by The University of Western Ontario, except where specific written policies of certain granting agencies may apply.

1.02 When making travel arrangements, "value for money" considerations must be paramount. Careful consideration of costs, mode of travel, travelling time and convenience will realize the most economical and effective use of all resources.

1.03 Only properly documented expenses related to approved University business, including research, teaching and administration will be reimbursed. Generally, expenses of a personal nature will not be reimbursed (see section 7.0).

1.04 Travel reimbursements to faculty and staff will primarily be made by direct deposit to the individual's bank account.

1.05 Exceptions to these Procedures can be made by the President or a Vice-President of the University.

2.00 Approvals and Responsibilities

2.01 The Claimant is responsible for ensuring that claims for expenses are in accordance with University Policy, including written explanations for any exceptions to the Policy which are reasonable under the circumstances and reflect "value for money" considerations. The Claimant must also certify that expenses paid by the University do not include items of a personal nature and will not be used for income tax purposes or for a claim to any other organization.

2.02 The individual who approves the Expense Report or Cash Advance is responsible for ensuring that the expenses are for University purposes only and are in accordance with University Policy, including any exceptions to the Policy which are documented by the Claimant as being reasonable under the circumstances. The Approver is also responsible for ensuring that any supporting documentation is forwarded to Financial Services within the specified time period.

2.03 Each Expense Report must be supported by a detailed business purpose that includes the following information:

- **who** travelled or attended the event;
- **what** type of event or activity was attended or purchase made;
- **when** the event or activity took place;
- **where** the event or activity took place; and
- **why** the expense was incurred.

2.04 The rule for approval of Expense Reports and Cash Advances is “one-over-one" as follows:

All Cash Advances and Expense Reports must be signed by the Claimant and approved by either a senior person who is an organizational level above that of the Claimant and will normally be the person to whom the Claimant reports, or the owner of the account. People authorized to sign Cash Advances and Expense Reports within Faculties and Departments will normally be Deans, AVPs, Vice-Provosts, Associate and Assistant Deans, Chairs and Directors (or their duly authorized delegate(s).

Signature stamps will not be accepted. Both written and electronic signatures (through Western’s Online Travel and Expense System) are acceptable methods of approval.

2.05 Signing authority <u>may</u> be delegated in writing by a Dean, AVP, Vice-Provost or Budget Unit Head to a senior administrator with functional responsibility for the unit's or department's travel budget. Individuals with delegated signing authority cannot approve their own travel claims or the claims of those to whom they report. Signing authority cannot be delegated for Research accounts.

2.06 All Expense Reports and Cash Advances must be signed by the Claimant or a University employee on behalf of a visitor to the University. The employee signing on behalf of the absent Claimant cannot be the person approving the claim.

2.07 Reimbursement of expenses does not, in itself, constitute ultimate approval and may be subject to subsequent audit adjustment.

2.08 Expense Reports and Cash Advances which do not conform to these policies and guidelines will be referred to the Budget Unit Head, Dean, AVP, Vice-Provost or the appropriate Vice-President to resolve any concerns or deficiencies <u>prior</u> to processing.

2.09 Individuals are not permitted to approve their own Expense Reports.

2.10 Expenses for a group can only be claimed by the most senior person present. Expenses cannot be claimed by an individual that are incurred by his/her approver.

2.11 Approval for Expense Reports must only be provided for claims that include all appropriate documentation.

3.0 Travellers Eligible for Reimbursement of Expense

3.01 Prior to booking any business related travel, it is recommended that the traveller notify the University supervisor responsible for the budget from which the travel expenses will be drawn.

3.02 Travel expenses paid for by the University may not be used by the Claimant for income tax purposes or for a claim to any other organization.

3.03 Rates and allowances quoted in these procedures should be regarded as guidelines.

4.0 Training

4.01 Departments are responsible for ensuring that individuals involved in the process of submitting and approving Expense Reports receive adequate training before being allowed to process travel expenses. Online training is available at the following link: http://www.uwo.ca/finance/pplsoft/index.html. Financial Services is available to answer questions related to these Procedures or to the Travel & Expenses Reimbursement Policy.

5.0 Timeline of Reporting Requirements

5.01 Expense Reports must be completed and submitted no later than sixty (60) days after the date of completion of the travel. Reports received by Financial Services after this time will be returned to the Department; the Report may be submitted to Financial Services only if circumstances warrant and the Report is accompanied by a valid, signed letter of exception from the traveller's Dean, AVP, Vice-Provost or Budget Unit Head.

5.02 If ending employment with the University, the employee shall immediately submit all outstanding claims prior to leaving.

6.0 Receipts

6.01 Original, itemized receipts are required for all expenses except for mileage claims, parking meters, valet parking, tolls and reasonable gratuities paid in cash. Credit card sales slips, credit card statements, cancelled cheques and travel agency statements are not acceptable receipts (except as noted in sections 10.01 and 30.0 of this Policy).

6.02 Electronic receipts, such as those provided by airlines, are acceptable receipts. Where possible, original receipts such as boarding passes are preferred but electronic receipts will be accepted.

6.03 If the University is reimbursing the Claimant for only a portion of the total costs of the travel and the Claimant wants to use a portion of an original receipt for some other purpose, Financial Services will enter the amount paid by this University on the original receipt or ticket stub and return the defaced original to the Claimant.

6.04 Generally, with the exception of mileage, metered and valet parking, tolls and gratuities, reimbursement will not be made without the original receipt. If original receipts for major costs are lost, destroyed or stolen, a written explanation of the circumstances must be provided by the Claimant and approved by the Budget Unit Head before the claim will be processed.

6.05 Receipts should be sent to Financial Services within fifteen (15) days from approval of claim. Future reimbursements may be withheld if receipts are not received within the specified time period.

7.0 Personal Expenses

7.01 In most instances, personal expenses incurred on behalf of the Claimant, or the Claimant's colleagues, family, friends or relatives will not be reimbursed. All such expenses of a personal nature incurred on behalf of any individual, including clients or customers, must be clearly identified and either eliminated on the Expense Report or, if claimed, supported by an appropriate written explanation approved by the Dean, Associate Vice-President or Vice-Provost. Examples of personal expenses include, but are not limited to: flowers, in-room movie rentals, hotel health club fees, double occupancy room rates and meals when the second person is not on University business.

7.02 Costs related to loss or damage to personal possessions while travelling, or those of accompanying companions, will not be reimbursed.

8.0 Fundraising and Development Travel

8.01 Fundraising and development expenses will by their nature match the expectations of potential donors, donors, volunteers and alumni, so may deviate from these procedures. In keeping with the philosophy of the overall Travel & Expenses reimbursement Procedures, staff will be expected to manage expenses carefully, mindful of the use of public sector funds while spending the required investment to generate net new funds or relationships for the University.

8.02 When travelling on donor and alumni business, but when not with donors or alumni, it is expected that expenses will adhere to the other sections of these Procedures, with accommodation made for the comparative costs associated with the location of travel.

8.03 When meeting with or entertaining donors, prospective donors, alumni and volunteers to accomplish University objectives, expenses will be allowed to support the objective(s) of the meeting and in relation to the expectations of the guest(s), while being responsible stewards of public funds.

8.04 As an exception to Section 2.11 of these Procedures, when the President is meeting with alumni, donors and volunteers, and expenses are incurred for travel (e.g., taxis) or when entertaining (e.g., restaurant meals) a more junior staff member may pay for associated costs in order to support the President and to not interrupt interactions with donors or volunteers.

9.0 Research Funded Travel

9.01 Travel supported by research grants or contracts must comply with University regulations and policies unless specifically indicated otherwise by the granting agency. When contemplating travel supported by research funding, it is important to understand the guidelines that must be followed. A review of the agency Policy guide book or terms of contract will usually indicate the method. If it is unclear which travel procedure should be adhered to, contact the Research Accounting department of Financial Services for clarification.

9.02 Individuals travelling under research supported grants or contracts must maintain one claim per trip/event. If there is a requirement for more than one claim, such as the advance purchase of an airline ticket, the subsequent claim must reference the initial claim.

9.03 In addition to the approvals outlined in Section 2.04, it is also necessary for the Principal Investigator to approve Expense Reports and Cash Advances for items being charged to his/her research grant or contract and to document the working relationship between the Claimant and the Principal Investigator.

9.04 For Research grants and contracts, the funding agencies require that the approval of the Principal Investigator be present on all claims charged to his/her research account.

9.05 The Travel Policy Supplement document as related to Research can be found at the following link:

10.0 Currency

10.01 All Western employees will be reimbursed by electronic funds transfer to the bank account identified in the Human Resources Information System. Reimbursements will be made in Canadian funds in amounts equivalent to the actual expenses incurred and converted to Canadian dollars for reimbursement. All expenses must be listed on the Expense Report in the currency that was used for the actual expenditures. Proof of cost of obtaining foreign funds should be provided.

When foreign currency expenses, including U.S., are charged to either the University credit card or a personal one, a copy of the credit card statement must be attached to verify the exchange rate used. Otherwise, the University will apply the standard exchange rate in use when the travel occurred. US and current foreign exchange rates are listed on the main page of the Financial Services website.

If foreign currency is purchased or sold at a banking institute, a receipt should be obtained and included with the Expense Report.

Visitors from the U.S.A. may accumulate expenses in U.S. dollars on the Expense Detail Sheet. A U.S. cheque for the total amount claimed may be requested.

Other foreign visitors can request a draft which can be drawn on a foreign bank.

In all cases, the University accounts will be charged in equivalent Canadian dollars.

11.0 Preferred Travel Agencies and Vendors

11.01 The University of Western Ontario has formed vendor partnerships with certain travel agencies, hotels and car rental companies. It is recommended that University of Western Ontario travellers book all travel arrangements through the University's preferred providers. A list of vendor partnerships can be found at: http://www.uwo.ca/finance/purchasing/suppliers.html

12.0 Travel Card

12.01 The University of Western Ontario's Travel Card is recommended as the primary payment method for travel expenses incurred by Western employees. Employees who travel on a regular basis are encouraged to apply for the Travel Card.

12.02 Upon termination of employment, the cardholder or their supervisor must immediately contact the Procurement Services Administrator to cancel the card with the card provider. The cardholder must return the card and promptly pay any remaining card balances. The Department is responsible for ensuring that the terminated employee's card is cancelled and that all outstanding balances are paid.

13.0 Cash Advances

13.01 Cash Advances will only be processed for a minimum of one thousand (1000) dollars.

13.02 Cash Advances will not be given to employees eligible for a University Travel Card unless the funds are required for goods or services that cannot be paid for with the Travel Card. Where necessary, a Cash Advance may be obtained prior to incurring an expense by completing a Cash Advance electronically or by submitting a voucher through the Budget Unit Head to Financial Services. A budget showing how the funds are to be used must be shown on the Cash Advance. Cash Advances must be received by Financial Services at least 5 working days prior to the start of the travel in order to allow for processing of funds. Employees will receive payment of the Cash Advance by Electronic Funds Transfer (EFT).

13.03 Employees of the University will receive Cash Advances in Canadian dollars only.

13.04 All Cash Advances must be cleared by submitting an Expense Report to Financial Services within sixty (60) days following the completion of the activity. If an amount is to be returned to the University, a personal cheque in the correct amount, payable to The University of Western Ontario, must be attached to the Expense Report. If cash is being used to repay the amount due to the University, the Claimant must obtain a receipt in person from the Western Cashier's Office. Cash should not be sent in the mail.

13.05 Cash Advances may be given to people who are not employees of The University of Western Ontario in order to cover travel costs related to services to be performed on behalf of the University. This practice is permitted but is not encouraged. If such advances are not properly cleared by the submission of a Expense Report, with **original, itemized receipts** attached, the individual will either be sent an invoice to repay the Cash Advance (if the services have not been rendered) or the Cash Advance will be reported as taxable income to the recipient (if the services have been rendered).

13.06 Expenses will not be reimbursed until travel has occurred. Out-of-pocket expenses can be reimbursed, in advance of the activity, through a Cash Advance.

13.07 Individuals who obtain a Cash Advance should be made aware of the requirements for completing an Expense Report as outlined in these guidelines.

13.08 In the event travel, for which a Cash Advance was requested, is postponed or cancelled, a refund of the Cash Advance should be forwarded immediately to Financial Services.

13.09 Individuals who fail to clear Cash Advances within sixty (60) days following the completion of the activity will have no further expenses reimbursed until the Cash Advance is cleared.

14.0 Daily Meal Reimbursement

14.01 Per diems are not permitted under the Broader Public Sector (BPS) Accountability Act. Guidelines have been established to assist individuals with the meal reimbursement process.

14.02 As per the BPS Accountability Act, **original, itemized receipts are a mandatory requirement** for all expenses. **Original, itemized receipts must be provided for all travel related expenses, including meals.**

Employees will be reimbursed for the actual meal expenses as per the itemized receipts. Employees should look to the Treasury Board of Canada Meal Allowance guidelines (Appendix C, Section 1.2) for the range of what is normally considered acceptable: $70.25 per day for travel within Canada and the US. This rate is constructed from the following guidelines: Breakfast $15.35, Lunch $14.60 and Dinner $40.30 per day. These guidelines include gratuities and taxes.

For travel outside of North America the Treasury Board of Canada Meal Allowance guidelines should be used (Appendix D, Allowances, Module 4), **Original, itemized receipts are required**.

Meal costs that are not substantiated with a business purpose will not be reimbursed.

Where an individual is claiming 3 meals per day, the traveller will be reimbursed up to the daily guideline of $70.25. If only one meal is being claimed, the traveller will only be reimbursed the amount stipulated under the Treasury Board of Canada Meal Allowance guidelines for that particular meal. (If only breakfast is being claimed then the traveller will only be reimbursed up to $15.35 with the submission of original, itemized receipts).

The figures provided in the guidelines are reviewed and adjusted periodically.

14.03 Meals must not be claimed if they are included in the price of prepaid transportation or conference tariffs (e.g.; VIA 1 or Business Class airfare, registration fees, etc.). Claims for meals exceeding the guidelines provided must be supported by a detailed explanation.

15.0 Alcohol

Alcoholic beverages are considered acceptable expenditures by faculty and staff where consumption is nominal or moderate. Any claims for reimbursement of alcoholic beverages must be submitted through an Expense Report.

Alcohol is not reimbursable or allowable if the project or program being charged is externally funded.

16.0 Hospitality

16.01 Refreshment at In-House Meetings

Providing coffee or other refreshment at in-house meetings or educational sessions is not considered "hospitality" and, therefore, is an allowable expense under these guidelines.

16.02 Meals for Business Functions

Business meals are defined as an expense for meals where student(s), staff and faculty and/or other external parties are present for the purpose of conducting substantial and bona fide business on behalf of the University. Individuals must exercise fiscal responsibility when choosing restaurants. High-end establishments must be avoided unless circumstances dictate that such a choice is appropriate, such as when conducting University business with a major donor or foreign dignitary. Meal costs that are not substantiated with a business purpose will not be reimbursed.

16.03 Celebratory Events

Internal staff events such as retirement gatherings and holiday parties are not considered "hospitality" and, therefore, are allowable expenses under these guidelines. When hosting such events, the prudent and responsible use of taxpayer dollars should be taken into consideration. Departments should be able to demonstrate accountability and provide a sound business case for the expense.

17.0 University Related Reception and Hospitality Expenses

17.01 Reception and hospitality expenses must be charged to a University account designated for such expenses. The purpose of the event, including the name of the group, the number of individuals involved, or the names of guests, must be listed on the Expense Report. **Original, itemized receipts are required for reimbursement**.

17.02 Generally, no reimbursement will be made for reception and hospitality expenses related to social events involving only employees of The University of Western Ontario or involving only employees and their personal guests. However, in particular circumstances, such expenses will be reimbursed provided the expenditure received the prior approval of the Dean, AVP, Vice-Provost or above and is supported by **original, itemized receipts** and a fully documented written explanation.

17.03 Individuals hosting social events should also consider the prudent and responsible use of taxpayer dollars and be able to demonstrate accountability and provide a sound business case for the expense, should it be challenged. Individuals hosting university events in their homes are reminded that university policies, including the Campus Alcohol Policy (MAPP 1.33), apply to such events http://www.uwo.ca/univsec/mapp/section1/mapp133.pdf.

18.0 Entertainment

In general, entertainment expenses, such as concerts and sporting events, are not reimbursable. However, certain entertainment expenses are reimbursable if the person(s) entertained has a potential or actual business relationship with the University, or if the business discussion will benefit the University. These claims must be accompanied by a written explanation from the Claimant stating the reasons for an exception, approved by the Dean, Associate Vice-President or Vice-Provost.

19.0 Accommodations

19.01 Travellers should refer to the travel section of the Financial Services website to obtain the most favourable room rates at major hotels.

19.02 Reimbursement for hotels, motels and other lodging will be limited to the basic University or Government rate for single occupancy, standard room accommodation unless a written explanation is provided by the Claimant and approved by the Dean, AVP, Vice-Provost or above stating the need for an exception to the Policy. It is expected that Claimants will always request the most favourable terms such as Government or other special rates and, particularly within Canada, those negotiated by the Canadian Association of University Business Officers (CAUBO). These rates are available from the CAUBO website http://caubo.ca/front.

19.03 The University will not reimburse travellers for personal expenses, such as, but not limited to, in-room video rentals and recreational charges (such as golf fees or exercise room/health club fees).

19.04 Claims for accommodation with colleagues, friends or relatives, in lieu of hotel accommodations, must state the name and address of such individuals. As per the Treasury Board of Canada Travel Directive (Appendix C, Section 1.1) the maximum rate for these accommodations is $50.00 per night. No receipts are required.

20.0 Transportation Expenses

20.01 Air Travel

It is recommended that University of Western Ontario travellers book airline tickets through one of the University's preferred travel agencies http://www.uwo.ca/finance/purchasing/suppliers.html.

Travellers are expected to book the lowest-priced, non-stop economy airfare available when booking domestic air travel. Business-class domestic air travel is not allowed. Under extenuating circumstances, such as documented medical reasons, business-class service may be reimbursable where it is normally prohibited, provided the expense is approved by the traveller's Dean, AVP, VP or Vice-Provost.

With proper approvals, individuals travelling on a long haul flight may book the lowest-priced, non-stop business class airfare, if funds are available and where allowable by the funding source. Approval must be obtained prior to travel by the traveller's Dean, AVP, VP or Vice-Provost.

20.02 Baggage Fees and Lost or Damaged Baggage

Airlines often charge fees for checking baggage. Employees will be reimbursed for such fees when they are reasonable and necessary. The University will not reimburse travellers for personal items lost or damaged while travelling on business, nor will the University replace lost or damaged personal items. The traveller must address any such claims with the responsible airline.

20.03 Ticket Cancellation Fees, Change Fees and Unused Tickets

If, for any valid reason such as a business-trip cancellation or a medical emergency, a paid airline ticket is **not** used by a traveller, the traveller must contact the relevant travel agency **or** airline (depending on who issued the ticket) as soon as possible. The traveller must inquire about obtaining a refund or, if the ticket is non-refundable, applying the cost of the unused ticket to a future ticket. (In such cases, a change fee will likely apply to the future ticket.)

Travellers are expected to obtain the maximum value possible from an unused ticket. In most cases, the original ticket will have to be returned to the issuer to obtain a refund. Any ultimate cancellation fees or change fees will be reimbursed provided there is a bona fide business reason for the change or cancellation of the ticket.

20.04 **Frequent Flyer Miles**

Travellers may use personal, frequent-flyer-program miles to upgrade tickets provided there is no additional cost to the University. The University does not reimburse individuals who choose to use personal, frequent flyer miles. The University will reimburse individuals for fees associated with issuing a frequent flyer ticket such as taxes and airline service fees.

20.05 **Rail Travel**

All train travel is expected to be at the best value for money consideration. Corporate rates are available for Western employees at a discounted price http://www.viarail.ca/en/fares/business-travel/corporate-fares/western. While a boarding pass is preferred as confirmation of travel, an electronic receipt will be accepted.

20.06 **Private Vehicle**

The mileage reimbursement rates currently in effect are shown below. These rates are in accordance with Treasury Board of Canada Travel Directive and are reviewed and adjusted accordingly.

(a) The mileage reimbursement rate for use of a private vehicle while on approved University business is:
57 cents per kilometre

(b) Based on the above mileage rate, it is relatively expensive to use a private vehicle for long distance travel to places like Toronto or Detroit. Alternative forms of transportation, such as car rental, are often more economical and are encouraged whenever possible and practical.

For example, car rental costs range from $30 - $75 for one day of travel to Toronto and return, depending on whether the rental is a compact or a large SUV. This includes gasoline and assumes the corporate travel card is used to avoid insurance costs of approximately $25 per day.

(c) In situations where staff members are required to make frequent short trips, special arrangements may be approved. A log detailing each date, location and the distance travelled must be filed on an Expense Report.

(d) Use of private vehicle should be limited to travel where no suitable public transportation is available or where a private vehicle is more economical and effective considering all factors such as costs, time constraints, itinerary, etc.

NOTE: When a private vehicle is used strictly for personal reasons or convenience, and such expenses exceed the equivalent cost of available public transportation, only the cost of such public transportation will be reimbursed.

(e) Where members of the University community travel together, in one vehicle, only one person may submit a claim for reimbursement.

(f) If a traveller claims mileage, fuel costs cannot be reimbursed.

20.07 **Vehicle Rentals**

In many cases, it will be more economical to rent a vehicle than to use public transportation or a private automobile for one day of travel. The University has negotiated rates for rental cars both locally and nationally. Preferred suppliers can be found at http://www.uwo.ca/finance/purchasing/suppliers.html.

In instances where it is deemed more economical, individual budget units may wish to establish internal policies requiring staff, faculty and students to rent a vehicle when travelling for business purposes.

20.08 **Insurance**

Flight cancellation insurance is an allowable expense and should be obtained when there is a possibility that the Claimant may be unable to travel or when the ticket purchased is "non-refundable." A receipt is required.

Expenditures for air travel accident insurance will not be reimbursed.

Health care insurance (i.e., Blue Cross) for travel outside Canada is allowable for Claimants who are not regular full-time employees of the University. Full-time employees are covered for travel outside Canada under existing insurance coverage.

If a private vehicle is used on approved University business, the owner must ensure that his/her personal automobile insurance is adequate. A minimum of $2,000,000 third party liability is recommended.

Multiple insurance options are available when renting a car for business purposes. These options include:

- Western Corporate Insurance: rental cars registered through the HR Insurance Office are covered under Western's insurance Policy;

- Corporate Credit Card(Pcard or Travel Card): individuals who pay for the rental of their vehicle using the corporate credit card are automatically covered (only the individual named on the card is insured);

- Personal Credit Card: individuals who pay for the rental of their vehicle using their own personal credit card may have rental car insurance (travellers should check the terms and conditions of their card prior to assuming the insurance exists); or

- Rental Agency: individuals can choose to purchase the damage waiver insurance offered by the rental agency at an additional cost.

20.09 **Other Transportation Costs**

Taxi fares are allowable expenses. A receipt is required.

Off-campus parking expenses are allowable expenses. A receipt is required for lot parking but not for metered parking.

Tolls for roads, bridges and tunnels are allowable. No receipts required.

Parking and traffic fines are not allowable expenses.

If a personal aircraft is used, the Claimant will be reimbursed at the lesser of economy airfare, rail fare, or private automobile.

21.0 Benefits Accruing From Travel Inducements

21.01 Many airline, hotels, car rental companies, etc. provide programs which offer free, or at reduced cost, flights, accommodation or rental rates after a certain amount of business has been conducted with the company involved.

21.02 Due to the cost and complexity associated with reporting and quantifying the value of such inducements or credits, the University does not require formal reporting of these items. The University expects that:

Employees will apply credits earned and accumulated on University business against the acquisition of future related University business expenses.

21.03 Benefits or credits generated from University business are taxable in the hands of the employee except when such credits or benefits have been applied to University business. Employees are referred to Interpretation Bulletin - 470R of Revenue Canada which states that where an employee accumulates credits while travelling on employer paid business travel and uses them to obtain air travel or other benefits for the personal use of the employee or the employee's family, the fair market value of such air travel or other benefits must be included in the employee's income. It is the University's position that the employee is responsible for quantifying and reporting the value of these benefits for income tax purposes.

22.0 Spousal/Family Member Travel

22.01 Expenses related to an employee's spouse or other family members are not reimbursable unless there is a bona fide business purpose for their presence. These expenses must be approved by the employee's Vice-President or above.

23.0 Student Travel

Students required to travel for University business are required to submit their own Expense Report for reimbursement. Faculty members may not submit the student's claim under their own and reimburse them separately.

24.0 Combining Personal with Business Travel

Travelling expenses to and from a destination are reimbursable only if the travel is related primarily to business. If the travel combines both personal travel days and business travel days, the University will only reimburse the traveller for accommodation and meal expenses incurred on business days. These travel arrangements must be preapproved by the Claimant's supervisor.

25.0 Contractors/Consultants

As per the BPS Accountability Act, hospitality, incidental or food expenses are not allowable expenses for consultants and contractors in any contract between The University of Western Ontario and a consultant or contractor.

Consultants, contractors and those individuals providing professional services should include these costs within their fees.

Claims for these expenses will not be reimbursed.

26.0 Equipment Purchases

Equipment purchases should be made through either a purchase order or with a purchasing card and not using an Expense Report. In extenuating circumstances, purchases of necessary equipment valued at $2000 or less will be reimbursed using an Expense Report provided an explanation is stated on the Expense Report. Equipment purchased through the Personal Expense Reimbursement program should refer to the guidelines of the appropriate employee group.

27.0 Gifts and Awards to Employees

Gifts and awards given by the University may be considered taxable income to the recipients. Please review the CRA guidelines specific to gifts, awards and long-service awards. http://www.cra-arc.gc.ca/E/pub/tg/t4130/t4130-e.html#P515_51151

28.0 Moving Expenses

As per MAPP Policy 2.17 the University may assist in the payment of necessary moving expenses incurred by a newly appointed full-time member of the faculty or administrative staff for the transportation of the appointee, members of the immediate family and normal household effects.

Expenses incurred under MAPP Policy 2.17 are subject to prior and final approval by the appropriate Dean, AVP, Vice-Provost or Budget Unit Head.

29.0 Subject Fees

Allowable subject fees for research projects, in amounts up to $500 per person, may be reimbursed. Subject fees in excess of $500 must be processed through the Payroll System. Requests for reimbursement of subject fees must include the number of subjects assigned to the study and the amount and method of reimbursement. Appropriate documentation must be maintained by the researcher.

30.0 Supplies/Miscellaneous Expenses

Western's Online Travel and Expense System may be used for certain non-travel purposes as outlined in this section. In all cases, expenses will only be allowed if **original, itemized receipts are provided**.

Telephone/Postage: Charges for telephone, faxes, and postage related to University business are allowable expenses. (Receipts for pay phones are not required.)

Internet Connections at Hotels*:* Travellers will be reimbursed for hotel internet connection charges that are reasonable and are necessary for conducting University business.

Passports and Visas: Expenses related to visas required for business travel are reimbursable. The University will not reimburse a traveller for the cost of a passport.

Inoculations: Expenses related to inoculations required for business travel are reimbursable for the amounts not covered through other benefit claims.

Laundry: Reasonable laundry expenses for business travel of five (5) days or more are reimbursable provided the Expense Report has a proper, detailed business purpose noting the duration of the travel. Laundry expenses for business travel of four (4) days or less are not reimbursable.

Supplies: The preferred method for procuring supplies is through the University's Electronic Purchase Requisition System, purchasing card or preferred vendor agreements. Purchases of necessary supplies valued at $500 or less will be reimbursed using the Expense Report only in the following instances:

(a) when the Claimant is away from the University on a field trip, at a conference or other professional meeting;

(b) when it is more economical to obtain a "personal" subscription for a professional journal than to pay the University rate; or

(c) when it is more practical for an individual considering all costs and time constraints.

Books, magazines and subscriptions: Proof of payment must be attached to the Expense Report for the purchase of allowable books, magazine subscriptions and renewals related to University business. The title of the publication must be indicated on the Expense Report. Acceptable proof of payment for these items includes: the customer copy of an original, itemized receipt, the cancelled cheque, the sender's copy of a money order or a cash register slip. For eligible employees, these expenses should be claimed as a first charge against the Personal Expense Reimbursement of the appropriate employee group.

Individual Memberships: Costs for individual memberships required for approved corporate University purposes, professional fees and seminar fees may be reimbursed. The receipt from the organization or a copy of the application form along with proof of payment must be attached to the Expense Report. For eligible employees, these expenses should be claimed as a first charge against the Personal Expense Reimbursement of the appropriate employee group.

Living Allowances/Honoraria: Living allowances and honoraria are not permitted to be reimbursed using an Expense Report. These items should be processed through Human Resources.

Other purchases: All other purchases from local suppliers when ordered from and delivered to University offices should be obtained through the University's Electronic Purchase Requisition System, purchasing card or preferred vendor agreement in order to maximize all educational discounts and sales tax rebates.

RELATED DOCUMENTS AND OTHER RESOURCES

BPS Expense Directive	http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_expenses_directive.html
Campus Alcohol Policy	http://www.uwo.ca/univsec/mapp/section1/mapp133.pdf
CAUBO car rental rates	http://caubo.ca/supplier_contracts/car_rentals/car_rental_rates
CAUBO hotels	http://caubo.ca/supplier_contracts/hotels
CRA: Gifts	http://www.cra-arc.gc.ca/E/pub/tg/t4130/t4130-e.html#P515_51151
Financials & Grants Module *(Western's Online Travel and Expense and Electronic Purchase Requisition Systems)*	https://finance.uwo.ca/psp/fsprdweb/?cmd=login&languageCd=ENG
HR Insurance Office	http://www.uwo.ca/humanresources/facultystaff/insurance/rentals.htm
Moving Policy (MAPP 2.17)	http://www.uwo.ca/univsec/mapp/section2/mapp217.pdf
Preferred Vendors *(Includes preferred travel agencies rental car agencies, florists, movers and many others)*	http://uwo.ca/finance/purchasing/suppliers.html
Travel Card Application	http://www.uwo.ca/finance/purchasing/docs/p_card_app.pdf
Travel Policy Supplement *(Research)*	
Treasury Board: Mileage	http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a2-eng.php
Treasury Board Travel Directive	http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/tbm_113/menu-travel-voyage-eng.asp
Western VIA Rail site	http://www.viarail.ca/en/fares/business-travel/corporate-fares/Western