

PROCEDURES FOR POLICY 2.16 – Travel & Expenses Reimbursement

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A. *Key Principles*

Western University (“Western” or “University”) will reimburse reasonable and necessary travel or other expenses incurred while conducting University business. The purpose of these procedures is to outline the eligibility of expenses that may be claimed under the MAPP 2.16 Travel & Expense Reimbursement Policy found at http://www.uwo.ca/univsec/pdf/policies_procedures/section2/mapp216.pdf.

For research funded expenses, please also refer to the Research Travel Policy Supplement found at https://www.uwo.ca/univsec/pdf/policies_procedures/section2/mapp216_research.pdf

“Value for money” must be considered when incurring travel and other expenses on behalf of the University. Anyone incurring expenses on behalf of Western is expected to manage expenses economically and be mindful of the use of public sector funds.

Western is committed to accessibility for persons with disabilities and travel considerations to support accessibility requirements are eligible expenses.

A.1 **Funding, Legislation, and Other Restrictions**

These procedures apply to all University travel and related expenses funded from all sources administered by Western University and represent the minimum requirements for reimbursement of travel and other expenses. Where specific funding agency guidelines impose greater restrictions, the most stringent rules must be followed.

These procedures are in accordance with applicable federal and provincial legislation including but not limited to legislation issued by the Canada Revenue Agency (CRA) and the Broader Public Sector (BPS) Accountability Act, 2010 and its related directives. Exceptions to these procedures should be escalated for additional approval, up to the President or a Vice-President of the University. Where appropriate, Financial Services may provide guidance as to the necessary level of senior management escalation. Legislation or funding agency guidelines must not be contradicted in any circumstance.

Faculties or departments may also enforce further restrictions due to budgetary constraints or internal business policies. Further restrictions imposed by faculties or departments should be communicated to department faculty and staff in an appropriate manner.

Ineligible (or overpayment of) expenses are owing to Western by the Claimant and must be repaid.

A.2 **Expense Reports**

All expenses related to a travel event must be claimed on the same expense report. Expenses related to the same travel event must not be split over two or more reports. Expense reports and all supporting documentation should be submitted within sixty (60) days of the end of travel or receipt of eligible goods reimbursable under these procedures.

Only out-of-pocket expenses that are properly documented and relate to approved University business will be reimbursed. Eligible expenses will be reimbursed upon the completion of travel or receipt of goods or services. For expenses incurred more than 30 days in advance of travel, a cash advance may be requested.

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A.3 Cash Advances

Faculty or staff may request a cash advance through Western's online travel and expense module to cover expenditures that must be purchased in advance of travel and therefore are not yet eligible for reimbursement.

Unused cash advance funds must be repaid to the University immediately upon returning from travel or as soon as the funds are no longer required for their original intended use. 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 advance is cleared. Expense reports to clear outstanding advances must be submitted before any further expenses are paid. Failure to submit an expense report or repay funds to clear a cash advance will result in outstanding amounts reported as taxable income to the recipient.

A.4 References and Contact Information

Training sessions on Western's Travel & Expense Reimbursement Policy, Procedures, and online travel and expense module may be found here:

<http://www.uwo.ca/hr/learning/courses/operational.html>

Training material on how to submit a cash advance or expense report may be found on the Financial Services website: http://www.uwo.ca/finance/training_reference/

The Financial Services Procurement Department should be contacted at procurement@uwo.ca or extension 84579 for questions regarding the Western Travel Card, or partnerships with preferred travel agencies, hotels and car rental companies.

The Financial Services Travel Department should be contacted at travel@uwo.ca or extension 85499 for questions or clarification of eligible expenses or situations not addressed in these procedures.

For expenses charged to research funds, the Research Financial Officer for the grant may provide additional guidance. A supplemental document comparing eligibility of expenses and required supporting information to those of major granting agencies may be found at https://www.uwo.ca/univsec/pdf/policies_procedures/section2/mapp216_research.pdf

B. General Information

B.1 Travel Payment Methods

B.1.1 Direct Billing

Direct billing is available for flight and rail tickets booked through Western's preferred travel vendor, FCM Travel Solutions. No expense report is required because the charge is paid directly by Western; however, a copy of the flight or rail itinerary should be included with the claim for other travel expenses related to the trip.

B.1.2 Western Travel Card

Western's Travel Card is recommended as the primary payment method for travel expenses incurred by Western employees. The Travel Card is paid by the cardholder personally, unlike the Purchasing Card ("PCard") which is paid by Western directly. The cardholder must submit supporting documentation for reimbursement of expenses charged to the Travel Card, and make payment within the terms of the card to avoid late charges. Late charges due to late or unclaimed expenses will not be reimbursed by Western.

Additional information regarding Western's Travel Card may be found here:

http://www.uwo.ca/finance/forms/docs/procurement/procurement_card_guidelines.pdf

B.1.3 Personal Debit or Credit Card

Travellers may use a personal debit or credit card to incur travel expenses, and submit supporting documentation for reimbursement. Late charges due to late or unclaimed expenses will not be reimbursed by Western.

B.2 Reimbursement Methods

Faculty and staff should use Western's online travel and expense module to submit expense reports.

Expense reimbursements and cash advances to faculty and staff will be made in Canadian dollars. The default payment method is direct deposit to the Claimant's bank account as set up in My Human Resources (<https://myhr.uwo.ca/psp/hrprdweb/?cmd=login>).

Visitors must submit travel and expense reports using the paper form since these individuals do not have access to Western's online travel and expense module.

Visitors from outside of Canada may claim reimbursement of expenses in the currency of their home country. Payment method will be determined based on the country and currency of reimbursement.

B.3 Approval Workflow and Roles and Responsibilities

B.3.1 Approval Workflow

Expense reports and cash advances require one-over-one approval.

The most senior person present must claim expenses for a group. If the most senior person is unable to incur the expense personally, the same approvers that would have been required must still approve the expense report had the most senior person submitted the claim.

Expense reports and cash advances must be approved by the department budget owner (or delegate) and the Principal Investigator for the use of research funds. The Principal Investigator may not delegate signing authority for expense reports or cash advances.

Acceptable forms of approval are either written signature or approval via Western's online travel and expense module by the authorized individual. Signature stamps will not be accepted.

B.3.2 Roles and Responsibilities

Claimant

It is the Claimant's responsibility to:

- ensure that claims for expenses are in accordance with relevant policies and procedures of the University, funding source, faculty, and department;
- submit expense reports for legitimate University business expenses within sixty (60) days of the end of travel or the receipt of eligible goods reimbursable under these procedures;
- only request reimbursement of expenses that were incurred by the Claimant personally and not reimbursed by another source;
- submit a claim and all supporting documents to the expense report Approver; and
- repay any payment of ineligible expenses.

Claimants may delegate authority to create and submit claims on their behalf but this does not relieve the Claimant of their responsibilities. The delegate may not be the same individual as the department budget approver.

Approver

It is an Approver's responsibility to:

- ensure expenses are in accordance with relevant policies and procedures of the University, funding source, faculty, and department;
- only approve expenses incurred for legitimate University business purposes as detailed on the expense report;
- verify that all supporting documentation is included with an expense report before approving the claim; and
- forward all supporting documentation to Financial Services upon final approval of expense report. (Note that future reimbursements to the Claimant may be withheld if Financial Services does not receive receipts within this timeframe).

Department budget approvers may delegate travel and expense approval authority but a Principal Investigator may not.

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B.4 Supporting Documentation

The below tables outline the *minimum* information/documentation required for an expense report or cash advance.

Expense Report	Supporting Information/Documentation
Business Purpose	<ul style="list-style-type: none"> ▪ Who travelled or attended the event or activity ▪ Business relationship of all attendees included on the claim <ul style="list-style-type: none"> - In the case of research, the claimant’s working relationship to the Principal Investigator ▪ What type of event or activity was attended or purchase was made ▪ When the event, activity, or purchase took place ▪ Where the event or activity took place or purchase was made ▪ Why the expense was incurred as related to University business
Itemized Receipts and Proof of Payment	<ul style="list-style-type: none"> ▪ Original receipts detailing items purchased as well as proof of payment (if not already indicated on the itemized receipt) <ul style="list-style-type: none"> - <i>Original credit/debit card slips or credit/debit card statements would support proof of payment</i> <p><i>Note: If original supporting documentation is to be returned to the claimant, Western will note on the document(s) the amount(s) reimbursed by the University.</i></p>
Itinerary	<ul style="list-style-type: none"> ▪ Conference or event prospectus/itinerary ▪ Flight or rail travel itinerary (including flights or rail travel paid by Western directly through FCM Travel Solutions) <ul style="list-style-type: none"> - <i>Written approval for flights in excess of the lowest-priced, economy fare in accordance with Section C.1.1 Air Travel</i> <p><i>Note: Boarding passes are not required for airfare where other acceptable documentation provides evidence that that the flight was taken, for example, hotel bill, meal receipts, taxi chits at the destination. In cases where the only expense claimed is the airfare, the paper boarding pass(es) or printed image(s) of the electronic boarding pass(es) are required to support the claim for airfare.</i></p>
Participant Fees	<ul style="list-style-type: none"> ▪ Requests for reimbursement of participant fees must include the number of participants assigned to the study, compensation to each participant, and method of compensation. Participant fees must be in accordance with the Research Ethics Protocol approved by the Research Ethics Board <ul style="list-style-type: none"> - <i>The researcher must retain other appropriate documentation related to participants as described in the Research Ethics Protocol and approved by the Research Ethics Board</i>

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Expense Report cont.	Supporting Information/Documentation cont.
Contract/ Agreement	<ul style="list-style-type: none"> ▪ If applicable, the contract or agreement supporting expenses claimed for reimbursement (i.e. car rental agreement)
Mileage	<ul style="list-style-type: none"> ▪ Print out of online mapping tool (such as Google Maps) showing distance travelled
Foreign Exchange	<ul style="list-style-type: none"> ▪ Documentation supporting foreign exchange rate claimed where Western's posted rate is not used. For example: <ul style="list-style-type: none"> - <i>Receipt showing rate of currency purchased at banking or other financial institution</i> - <i>Print screen of foreign currency website used to calculate exchange</i> - <i>Credit/debit card statements showing Canadian dollar amount charged to the Claimant</i>
Quotes	<ul style="list-style-type: none"> ▪ Quotes are required to support an amount claimed for reimbursement if different from the amount shown on itemized receipt/proof of payment or if the amount claimed does not represent the most economical means of travel. For example: <ul style="list-style-type: none"> - <i>If business and personal travel are combined, a quote must be obtained at the time of booking that prices business travel separately</i> - <i>Where an upgrade or another mode of travel is taken for personal reasons, a quote must be obtained for most economical means of travel. If a quote was not obtained at the time travel was booked, then the cost of the most economical means of transportation must be estimated. Financial Services may adjust the amount reimbursed if the documentation supporting the estimate is not deemed sufficient to support the amount claimed</i>

Cash Advance	Supporting Information/Documentation
Business Purpose	<ul style="list-style-type: none"> ▪ Budget showing how the funds are to be used ▪ Start and end dates of travel and/or research study ▪ Location(s) of travel, if applicable ▪ In the case of research, the claimant's working relationship to the Principal Investigator

C. *Eligible Expenses*

The following expenses are eligible for reimbursement under the MAPP 2.16 Travel & Expense Reimbursement Policy. Where greater restrictions are imposed by a funding agency, faculty, or department, the most stringent rules must be followed.

There may be eligible expenses specific to faculties or departments that have not been included in these procedures. Other expenses related to legitimate University business may be reimbursed if Financial Services determines the item to be eligible and in accordance with the Key Principles of these procedures.

Travellers may use personal loyalty program points, credits, or discounts towards travel related expenses and upgrades for University business travel but only the out of pocket fees and taxes associated with travel will be reimbursed. The University will not reimburse for the “equivalent” of any loyalty program points, credits, or discounts used.

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

C.1 **Transportation**

Western will reimburse up to the most economical means of travel between air, rail, and vehicle. Where travellers prefer to travel by a more expensive mode of transportation, the most economical that provides the greatest value for money will be reimbursed.

C.1.1 *Air Travel*

Information about Western’s preferred travel supplier for air fare may be found at http://www.uwo.ca/finance/procurement/preparing_to_travel/index.html

Travellers will be reimbursed for the lowest-priced, most direct economy airfare available when booking domestic and international air travel. Premium economy or business class travel may be permitted for flights outside of North America or for medical reasons if pre-authorized by the traveller’s Dean/Associate Vice-President/Vice-Provost/Provost/President.

Standard fees for advanced seat selection are eligible as well as checked bag fees up to a maximum of two (2) standard pieces of luggage. Excess or oversized baggage charges may be reimbursed if justified by the traveller for conducting business of the University.

Flight cancellation insurance is also reimbursable where there is a possibility that the Claimant may be unable to travel or when the ticket is non-refundable. Change fees and cancellation fees are eligible where there is a business purpose or medical emergency requiring the change or cancellation of a flight.

In the case of flight cancellations, the traveller is responsible for contacting the relevant travel agency or airline to obtain a refund. If the ticket is non-refundable, the traveller must inquire about applying the cost of the unused ticket to a future ticket. The traveller will be reimbursed the out of pocket amount (the initial cost of the ticket, less any refund received). Where the unused ticket cost may be applied to a future flight, a cash advance should be obtained so that the traveller is not out of pocket because an expense report may not be submitted until the flight is taken.

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C.1.2 Rail Travel

Western's Via Rail Corporate Fare information may be found at:
http://uwo.ca/finance/procurement/preparing_to_travel/index.html.

When considering rail fares, travellers are expected to book the class that provides the best value for money up to a maximum of Business class. Considerations would include exchange and refund policies where travel could reasonably be expected to change for valid business purposes, and meals provided during longer trips. Business Plus fares are not eligible for reimbursement.

C.1.3 Vehicle Travel

C.1.3.a Rental Vehicle

Western's negotiated preferred pricing agreements may be found at:
http://uwo.ca/finance/procurement/preparing_to_travel/index.html

Preferred car rental agencies must be used wherever possible to take advantage of negotiated discounts. The rental cost for the days required to travel will be eligible for reimbursement.

Fuel charges associated with the use of rental cars for business travel are eligible.

Damage waiver insurance offered by the rental agency at an additional cost is eligible for reimbursement but note the below insurance options where the traveller may already be covered by:

- Western's Corporate Insurance: to be covered under Western's Corporate Insurance, the rental car must be registered with Western's Insurance Office and Western University must be named in the agreement. For additional information, please refer to <http://www.uwo.ca/hr/safety/insurance/>;
- Western Travel Card: individuals who pay for the rental of their vehicle using the corporate travel credit card are automatically covered (only the individual named on the card is insured); or
- Personal Credit Card: individuals who pay for the rental of their vehicle using their own personal credit card may have rental car insurance (If the rental car is not registered with Western's Corporate Insurance Office as per above, travellers should check the terms and conditions of their card prior to assuming the insurance exists).

C.1.3.b Personal Vehicle

Where the use of a traveller's personal vehicle results in the most economical means of travel, Western will reimburse the mileage (kilometric) rates dictated by the Treasury Board of Canada Travel Directive, found at <http://www.njc-cnm.gc.ca/directive/d10/v238/s658/en#s658-tc-tm>.

In situations where a personal vehicle is used for personal reasons, the Claimant will be reimbursed up to the most economical means of transportation.

Only the individual who owns the vehicle may claim reimbursement of kilometres travelled for business.

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

C.1.4 *Other Transportation Costs*

Taxi, Uber, Lyft, and other transportation fares required for business travel are reimbursable expenses.

Parking while travelling off-campus is an eligible expense.

Tolls for roads, bridges and tunnels are reimbursable.

C.2 **Accommodations**

Western and CAUBO negotiated hotel rates may be found at:
http://uwo.ca/finance/procurement/preparing_to_travel/index.html

C.2.1 *Hotel or Other Commercial Lodging*

Reimbursement for hotels, motels and other lodging will be limited to the single occupancy, standard room accommodation. Preferred hotels with negotiated discounts must be used wherever possible to take advantage of negotiated discounts.

For accommodation in excess of 30 consecutive days in a single location, appropriate arrangements for suitable rental or board and lodging at weekly or monthly rates should be booked.

Where a hotel offers both self-park and valet parking, Western will reimburse up to the rate for self-parking.

Wireless internet charges are eligible if not included in the cost of the room and if required for business purposes.

Reasonable laundry expenses incurred while away for business for five (5) days or more are reimbursable.

C.2.2 *Private or Gratuitous Accommodation*

Western will reimburse the Treasury Board Travel Directive rate per night of private or gratuitous accommodation in lieu of hotel or other commercial lodging. The Treasury Board rate is posted at <http://www.njc-cnm.gc.ca/directive/d10/v238/s659/en#s659-tc-tm>

C.3 **Meals and Entertainment**

C.3.1 *Meal Allowances and Actual Meal Expenses*

Employees will be reimbursed for meals that are substantiated with a business purpose. Individuals have the option of claiming meal allowances or reimbursement of actual meal costs, up to a maximum of the Treasury Board Meal rates.

Meal allowances are permitted under the Broader Public Sector (BPS) Accountability Act and will be reimbursed at the below rates. Receipts are not required when claiming meal allowances.

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	Canada (CAD)		United States (USD)		Outside North America (CAD)	
	1-30 days	31+ days	1-30 days	31+ days	1-30 days	31+ days
Breakfast	\$15.00	\$11.25	\$15.00	\$11.25	\$17.00	\$12.75
Lunch	\$20.00	\$15.00	\$20.00	\$15.00	\$28.00	\$21.00
Dinner	\$30.00	\$22.50	\$30.00	\$22.50	\$40.00	\$30.00
Daily Maximum	\$65.00	\$48.75	\$65.00	\$48.75	\$85.00	\$63.75

For travel in excess of 30 consecutive days in a single location, meal allowances will be reduced to 75% of the above rates starting on the 31st day.

Faculties and departments may set lower meal allowances as appropriate (such as a group of travellers doing field work where groceries will be less than the above allowances) but must do so in advance of the travel and ensure the rate is appropriately documented and communicated with the traveller(s).

A meal allowance is not eligible for reimbursement where the meal is already included in the price of the transportation fare, conference fee, accommodation charge, or other.

Travellers also have the option to be reimbursed actual meal costs as supported by original, itemized receipts and proof of payment. The maximum that will be reimbursed (including tax and gratuities) is the Treasury Board of Canada Travel Directive amounts for meals.

- Maximum meal rates for Canada and the United States are posted at <http://www.njc-cnm.gc.ca/directive/d10/v238/s659/en#s659-tc-tm>.
- Maximum meal rates for travel outside of Canada or the United States are posted at http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng.

Note that where original, itemized meal receipts (including proof of payment) are lost or otherwise unavailable, meal allowance amounts will be reimbursed.

This section applies to individuals claiming meals for legitimate University business purposes and does not apply where the meal is considered hospitality. Please refer to Section C.3.3 Hospitality.

C.3.2 Alcohol and Cannabis

Alcoholic beverages are considered acceptable expenditures where consumption is nominal or moderate but may not be charged to external research funding. Nominal or moderate consumption is considered by the University to be one (1) alcoholic beverage per person per meal or event.

In all cases where alcohol is served by or on behalf of the University, MAPP 1.33 Campus Alcohol Policy must be followed (https://www.uwo.ca/univsec/pdf/policies_procedures/section1/mapp133.pdf).

The University will not reimburse expenses for cannabis or its derived substances.

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C.3.3 *Hospitality*

Hospitality expenses will be reimbursed providing they are reasonable in nature and amount, considering the business purpose for which they are incurred. The names of the attendees and the business relationship of the persons entertained must be documented on the expense report.

C.3.3.a Business Entertainment of Non-University Employees

Business entertainment must support educational, research or administrative activities of Western University and include individuals who are not Western faculty, staff, or students. Business entertainment includes receptions or meals whether conducted under normal departmental business or as part of a travel expense report.

When hosting a business lunch, dinner or other entertainment event, the number of University employees and other participants attending should be limited to only those who are expected to contribute directly to the business purpose of the event.

Expenses related to meetings with or entertainment of donors, prospective donors, collaborators, recruits, or alumni are eligible but must be justified to support the business objective of the meeting, expectation of the guest(s), and demonstrate responsible stewardship of public funds.

An employee may entertain business guests in ones' home if it serves a specific business purpose and if pre-approved by the Dean/Associate Vice-President/Vice-President/Vice-Provost/Provost/President.

C.3.3.b Internal Meetings - University Faculty, Staff and Students

In some cases, expenses related to meetings and events involving only faculty, staff and/or students are reimbursable but may not be charged to external research funding.

Provision of coffee or other refreshments at departmental meetings or education sessions is eligible if approved at the faculty or department level in accordance with regular faculty or department operations.

Normally the cost of social events for University employees is not reimbursable; however, holiday receptions and retirement gatherings are considered special circumstances in the entertainment of University employees and are reimbursable if pre-approved by the Dean/Associate Vice-President/Vice-President/Vice-Provost/Provost/President.

Alcohol may be provided at social events if approved by the Dean/Associate Vice-President/Vice-President/Vice-Provost/Provost/President but is limited to nominal or moderate consumption. For regular in-house meetings involving University employees, alcohol is not permitted.

C.4 Other Eligible Expenses

Equipment and Supplies

The approved method for purchasing equipment or supplies is through Mustang Market or the Purchasing Card (PCard). Employees may purchase equipment (up to \$2,000) or supplies (up to \$500) personally and submit such expenses for reimbursement in the following situations only:

- when the item is needed while the claimant is away from the University on a field trip, at a conference, or other professional meeting;
- when it is more economical or practical purchase the item personally considering all costs and time constraints; or
- where the supplier does not accept the Western PCard or other form of payment offered by the University.

Note: In the case of equipment purchases, the full value must be reimbursed by the University. Shared ownership of equipment is not allowed.

Participant Fees

Participant fees must be in accordance with the Ethics Protocol approved by the Research Ethics Board and are reimbursed as follows:

- Fees up to \$500 per person annually may be reimbursed through an expense report.
- Fees in excess of \$500 annually must be processed through Human Resources.

Moving Expenses

The University may assist in the payment of necessary moving expenses incurred by a newly-appointed full-time faculty or administrative staff for the transportation of the appointee, members of the immediate family and normal household effects. All moving expenses must be in accordance with the individual's employment contract and with MAPP Policy 2.17 – Moving Allowances (https://www.uwo.ca/univsec/pdf/policies_procedures/section2/mapp217.pdf).

Vaccinations, Immunizations, Inoculations

Expenses related to vaccinations, immunizations, and inoculations required for business travel are reimbursable for the amounts not covered by other benefit claims.

Temporary Work Visa or Permit

Expenses related to temporary work visas or permits will be reimbursed only if required for business travel.

Travel Health Insurance

Health care insurance for travel outside Canada is reimbursable for Claimants who are not regular full-time employees of the University.

Professional Memberships

Individual memberships, professional fees, and seminar fees required for approved University business purposes are eligible but these expenses should be claimed first against the individual's Professional Expense Reimbursement (PER) allocation if available.

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Gifts and Awards to Employees

Gifts and awards to employees may be eligible in extenuating circumstances only, such as a long service award or retirement gift. Considering budgetary constraints and the perception of gifts to employees, faculties and departments should exercise prudence when considering the appropriateness of such items. In addition, Western has specific government reporting requirements to Canada Revenue Agency and the administrative cost to record taxable benefits resulting from gifts and awards are high.

Gift cards or gift certificates purchased for employees may be eligible for reimbursement but would be considered taxable income by the CRA and must be reported to Human Resources to be included on the employee's T4 slip.

Non-cash gifts and awards to employees may be reimbursable under these procedures if they do not constitute a taxable benefit to the recipient. Please review the CRA guidelines specific to cash, near cash, and non-cash gifts and awards (http://www.cra-arc.gc.ca/E/pub/tg/t4130/t4130-e.html#P515_51151).

D. Other Considerations

D.1 Personal Travel Combined with Business Travel

When personal travel is combined with business travel, the employee will be reimbursed for only the business portion of the trip.

Quotes for the business portion of the trip must be obtained and included with the expense report to support the amount that will be reimbursed by the University. Quotes must be obtained at the same time actual travel is booked.

If personal travel combined with a business trip ends up costing less, the maximum that may be reimbursed is the amount the Claimant is out-of-pocket. For example, the quote for business travel cannot be claimed if it exceeds the amount the claimant actually paid in the end.

D.2 Benefits Resulting from Business Travel

Many airlines, hotels, car rental companies, etc. offer benefits such as discounts or credits toward flights, accommodation, car rentals, etc. Where such benefits result from University related business, the University expects employees to apply credits earned or accumulated against the acquisition of future University business expenses.

Benefits or credits generated from University business are taxable in the hands of the employee when used for personal purposes. Employees are responsible for quantifying and reporting the value of these benefits for income tax purposes.

E. Ineligible/Non-reimbursable Expenses

The below expenses are not reimbursable under the procedures for the MAPP 2.16 Travel & Expense Reimbursement Policy.

- Passport or permanent visa related costs
- NEXUS border clearing costs
- Lost, stolen, or damaged personal items
- Expenses of a spouse, partner, or family member accompanying the Claimant without a valid University business purpose
- Hospitality, incidental or food expenses for consultants and contractors (in accordance with the Broader Public Sector Accountability Act and Directives)
- Cannabis or its derived substances
- Fines or service charges under any circumstances, including parking or speeding fines, late payment charges (e.g. interest) on either personal credit card or Western Travel Card, etc.
- Personal entertainment expenses including, but not limited to, movies, hotel exercise facilities, cultural and sporting events, magazines, books, sightseeing trips, etc.
- Travel stopovers, except those necessary for University business
- Meal allowances where meals have been included in another reimbursable item (e.g. conference fees, transportation, accommodation)
- Participant fees that exceed \$500 paid to an individual in a calendar year
- Purchases using personal airline reward points, gift cards, etc.
- Payments for service(s) to either a Canadian resident under the Income Tax Act (even if the services is rendered outside Canada) or a non-Canadian resident (who renders service in Canada) - these payments must be made through Human Resources or Procurement Services
- Club membership fees paid for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- Expenses that would constitute a taxable benefit - for information on taxable benefits, please refer to: <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4130/employers-guide-taxable-benefits-allowances.html>
- Expenses to be claimed for Income Tax purposes
- Expenses to be claimed for reimbursement from another source
- Alcohol charged to externally funded projects or programs or for regular in-house meetings
- Air travel accident insurance
- Health care insurance for full-time employee travel outside Canada because this covered under existing insurance
- Fuel or other costs associated with use of a private vehicle (mileage/kilometric rate deemed to take into account such expenses)
- Living allowances and honoraria - these items must be processed through Human Resources
- Travel expenses above the most economical means of transportation and accommodation or the difference between the lowest price economy fares and business / executive class fares, unless specifically approved in accordance with this policy