

 <b>CAPILA UNIVERSITY</b>		<b>PROCEDURE</b>	
Procedure No.		Officer Responsible	
<b>B.213.1</b>		<b>Vice-President, Finance and Administration</b>	
Procedure Name			
<b>Travel, Business, and Hospitality Expenses Procedures</b>			
Policy This Procedure is Under			Date of Next Policy Review
<b>B.213 Travel, Business and Hospitality Expenses Policy</b>			<b>June 2029</b>
Date Issued	Date Revised	Date in effect	Related Policies,
<b>February 12, 2020</b>	<b>June 25, 2024</b>	<b>June 25, 2024</b>	<b>B.212 Honoraria and Gifts Policy B.215 Spending and Signing Authority Policy</b>

## 1. PURPOSE

These procedures administer the incurrence, approval and reimbursement of travel, business and Hospitality expenses incurred by employees, board governors, and Contractors of Capilano University (“the University”) while engaged in University Business activities in accordance with *B.213 Travel, Business and Hospitality Expenses Policy (“the Policy”)*.

## 2. DEFINITIONS

The definitions set out in the Policy apply to this procedure. The following additional terms apply:

**“Travel status”** a claimant is on travel status when authorized to undertake business-purpose travel that is more than 32 kilometers in a straight line from the claimant’s usual workplace.

**“Usual workplace”** the location where a claimant regularly reports or performs services for or on behalf of the University.

## 3. SCOPE

These procedures apply to employees, board members and Contractors who incur, approve, process, pay or receive reimbursement for travel, business and Hospitality expenses related to University Business activities.

## 4. PREAUTHORIZATION

- 4.1 All travel and certain other expenses listed in the table below must be preauthorized by the appropriate delegation authority before travel commences or the expenses is incurred.
- 4.2 For travel-related expenses, a *FIN-B213-02 Travel Pre-Authorization* form must be submitted to Financial Services along with the expense report or P-card statement to confirm approval has been received for the expenses described below.

Type of expense	Preauthorized by
Travel outside Canada	Claimant's responsible Vice-President*
Travel in a class above economy	*Travel undertaken by employees of the <i>Centre for International Excellence</i> in projects and operations administered by the Centre for International Experience may alternatively be preauthorized by the AVP International
Accommodation within Metro Vancouver for claimants whose usual workplace is in Metro Vancouver	Claimant's responsible Vice-President
Expenses related to the serving or consumption of alcohol at a University event	Claimant's responsible Vice-President (and the President in the case of employee only events).
Expenses of potential public interest	Responsible Vice-President and President

## 5. TRANSPORTATION

5.1 Where there is a choice between using a personal vehicle or air travel to accomplish the University Business Activity, the expense incurred or claim reimbursed may only be for the lesser of the applicable economy air fare or the mileage allowance arising from the distance that would otherwise have been driven.

### Air travel

5.2 Air travel for University Business Activities must be arranged by the most economical routing, carrier and method and not based on personal airline preference nor preferred loyalty program. The University-authorized travel program and other travel related services should be used as applicable.

5.3 Air travel in a class higher than economy may be approved for flights that exceed eight hours with the prior approval of the responsible Vice-President in accordance with Section 4.2.

5.4 Claimants will incur and as applicable will be reimbursed for air travel costs including:

- a) airfare up to the cost of economy on regularly scheduled air carriers;
- b) airfare in a class above economy if authorized in advance as prescribed in Section 4.2;
- c) unavoidable related air travel costs such as baggage fees, and
- d) the cost of flight cancellation insurance based upon a pragmatic assessment of risk.

5.5 Claimants may retain loyalty program points earned when travelling for University business purposes. The University will not reimburse claimants for loyalty program points lost, redeemed or used under any circumstances.

### Use of personal and University vehicles

5.6 University-owned vehicles must be used for University Business Activities only.

- 5.7 Faculty employees will be reimbursed for the use of their personal vehicles on University business according to the multi-location language in the Capilano University Faculty Association Collective Agreement.
- 5.8 Mileage driven in a personal vehicle between a claimant’s usual workplace and home will not be reimbursed.
- 5.9 When a personal vehicle is used for business-purpose travel, mileage reimbursement is calculated by multiplying the mileage rate prescribed in *FIN-B213-01 Schedule of Travel Per- Diems and Allowances* to the distance driven as calculated in the following table.

From	To	Reimbursement
Home (during normal work hours)	Usual workplace	Cannot be claimed
Home (call out outside of normal work hours)	Usual workplace or business-purpose location(s)	Claim for actual distance driven
Home	Airport	
Usual workplace	Business-purpose location(s)	
Home	Business-purpose location(s) other than usual workplace	Claim the lesser of the actual distance driven from home or the distance from the usual workplace to the business-purpose location

- 5.10 Usual workplace and normal working hours in the table above do not apply to Board members.

**Vehicle rentals and car sharing**

- 5.11 When public transportation is not cost effective or a University vehicle is not available to travel to/from the business-purpose location the costs of vehicle rental or car share arrangement may be charged to or reimbursed by the University.
- 5.12 Vehicle rentals used for University Business Activities are restricted to compact, mid-size or full-size sedans. Luxury and sports vehicles are not eligible for reimbursement. Mini-vans or SUV’s may be rented if there is a valid business-purpose for the extra seating or cargo capacity.
- 5.13 For car share arrangements, claimants may incur or submit charges related to travelling between business-purpose locations only. Claimants may not claim or incur charges for waiting time, membership fees or parking charges incurred in an area not serviced by the car sharing company. Furthermore, it is the claimant’s responsibility to comply with the requirements of the car sharing agreement and costs arising from instances of noncompliance may not be incurred or claimed.
- 5.14 The University will accept costs incurred or reimburse Claimants for
  - a) vehicle rental costs and applicable mileage surcharges;
  - b) fuel and related supplies, and
  - c) mandatory and discretionary insurance costs relating to the rented vehicle.

- 5.15 Wherever possible, Government of British Columbia arrangements for vehicle rentals must be used unless better pricing is available elsewhere. See *FIN-B213-01 Schedule of Travel Per-Diems and Allowances* for more information about the BC Government's Corporate Supply Arrangements.

#### **Other transportation costs**

- 5.16 The University will accept costs incurred or reimburse claimants for:
- a) parking fees other than those incurred at a claimant's usual workplace;
  - b) road, bridge and tunnel tolls;
  - c) costs for public transportation including ferries, buses and trains, and
  - d) reasonable costs for taxis including tips up to 15 per cent, excluding luxury or limousine service.

### **6. ACCOMMODATION**

- 6.1 For each night on Travel Status and when returning to home is not economical, costs incurred will be accepted or reimbursement will be made for a standard hotel room. Wherever possible, Government of British Columbia arrangements for accommodation must be used unless better pricing is available elsewhere. See *FIN-B213-01 Schedule of Travel Per-Diems and Allowances* for more information about the BC Government's Corporate Supply Arrangements.
- 6.2 Reimbursement for accommodation in Metro Vancouver for claimants whose usual workplace is in Metro Vancouver must be preapproved by the claimant's responsible Vice-President prior to booking as prescribed in Section 4.
- 6.3 When Government of British Columbia arrangements are not available, accommodation must be selected based on the lowest overall cost, considering an adequate and modest level of comfort, convenience and practicality.
- 6.4 When non-commercial accommodation is used, the private accommodation allowance can be claimed. See *FIN-B213-01 Schedule of Travel Per-Diems and Allowances*.

### **7. MEALS AND INCIDENTALS**

- 7.1 Claimants are entitled to a meal allowance while on Travel Status. Claimants may also incur or claim meal expenses incurred within 32 kms of their usual workplace if required by their job responsibilities and preauthorized by the claimant's supervisor. The cost of meals and refreshments must not exceed the per diem amount set out in *FIN-B213-01 Schedule of Travel Per-Diems and Allowances*.
- 7.2 In order to claim for meal allowances, travel must start before 7:00 a.m. to claim for breakfast, before 12:00 noon to claim for lunch, and must end after 6:00 p.m. to claim for dinner.
- 7.3 Meal per diems may not be claimed if a meal is provided at no cost to the claimant, such as meals included as part of accommodation, conferences and meetings.
- 7.4 Incidental expenses as described in Section 10 that are incurred within Canada or the US will be reimbursed or approved based on the submission of original receipts. Incidental expenses incurred

outside of Canada or the US will be reimbursed as part of the per diem allowance as prescribed in Section 7.5.

7.5 For out-of-country travel:

- a) in the United States, the per diem allowances are in US dollars, and
- b) outside Canada and the US, meal and incidental per diem allowances are reimbursable at the 'Grand Total' rate for 'Private Accommodation' as prescribed by *Foreign Affairs and International Trade* at [https://www.njc-cnm.gc.ca/directive/app\\_d/en](https://www.njc-cnm.gc.ca/directive/app_d/en).

## **8. INSURANCE**

8.1 The University will reimburse a claimant or approve payment for insurance costs for out-of-country medical and accident coverage if the claimant is not otherwise covered by the University through an employment agreement.

8.2 Vehicle owners must maintain valid third-party liability insurance in an amount not less than \$2 million if their vehicle is used for business-purposes and must consult with *the Insurance Company of British Columbia* (ICBC) to determine if business-purpose coverage is required. All insurance costs relating to the use of a personal vehicle for business or personal reasons are the responsibility of the vehicle owner and will not be reimbursed.

8.3 Subject to Sections 8.4 and 8.5, the University is not responsible, and will not approve or reimburse costs for:

- a) damages to or theft of a personal vehicle or personal items from a personal or University-owned vehicle;
- b) the loss of safe driver's discounts, and
- c) loss-of-use costs with respect to personal vehicles or personal items.

8.4 While traveling for business purposes, the University will reimburse a claimant for damage to or loss of a personal vehicle or personal property that is pertinent to the performance of the claimant's duties, for the lesser of:

- a) the total repair and/or replacement costs incurred;
- b) the insurance deductible amount; or
- c) the maximum amount prescribed in *FIN-B213-01 Schedule of Travel Per Diems and Allowances*.

8.5 Damages and losses will not be reimbursed where the claimant or driver of the personal vehicle is determined to be guilty of willful, wanton or gross negligence with respect to the damages or loss.

## **9. HOSPITALITY EXPENSES**

9.1 Hospitality expenses for events or meetings involving employees only may be provided on an occasional basis when it is deemed necessary to support a University activity. If the total cost for the event is to exceed \$500, preauthorization must be obtained from the responsible Vice President.

- 9.2 Hospitality expenses for events or meetings involving guests may be paid or reimbursed by the University where it where it is determined that the provision of hospitality is in line with University values.
- 9.3 Expense form claims, P-card statements, invoices, or cheque requisitions for Hospitality expenses incurred at meetings must identify the University business related purpose for the meeting and identify or describe the attendees.
- 9.4 The following hospitality expenses are not eligible for reimbursement or payment:
- a) social events such as holiday celebrations, birthdays, anniversaries, illness, or bereavement;
  - b) Liquor, except for at University events with the approval of the relevant Vice President or employee only events except with the approval of the President and in accordance with the requirements of OP.414 Liquor Service and Consumption at University Events;
  - c) Events expenses for dishes, cutlery, and miscellaneous supplies such as tea, coffee, filters, sugar, milk, etc. for staff kitchens;
  - d) memberships and events that are personal or social in nature, and
  - e) expenses related to a spouse/partner, unless preauthorized.

## **10. OTHER REIMBURSABLE OR APPROVABLE EXPENSES**

- 10.1 If a professional designation or membership in a professional association is required by the claimant's organizational position, the University will approve or reimburse the cost of:
- a) maintaining the professional designation, and
  - b) membership in the professional association.
- 10.2 Reasonable business-purpose expenses will be approved or reimbursed for:
- a) travel documents and inoculation costs required for specific business-purpose travel outside Canada;
  - b) foreign currency exchange, internet access, photocopying, printing, mail, courier and long-distance communication costs when on Travel Status;
  - c) necessary business laundry and valet expenses when on Travel Status;
  - d) baggage handling and storage expenses, and
  - e) reasonable tips and gratuities up to 15 per cent as may be customary, other than where a meal or incidental allowance has been claimed.
- 10.3 Prepaid travel vouchers are eligible for approval or reimbursement:
- a) if it results in material savings over regular travel fares, and
  - b) a control process has been implemented and approved by the Director of Finance to:
    - i) safeguard pre-paid travel vouchers;
    - ii) account for their use, and
    - iii) ensure they are used only for business-purposes.

## 11. INELIGIBLE EXPENSES

The University will not approve or reimburse the following types of expenses:

- a) personal expenses where no business purpose can be justified;
- b) travel extensions incurred for personal reasons, or for travel by a spouse, relation or companion of the claimant;
- c) personal computers, laptops, tablets, and mobile phones. Accessories that support these types of equipment (e.g. headset) and are required for a business purpose, may be claimed for reimbursement subject to a maximum value of \$75 per accessory;
- d) costs covered by meal and incidental per diem allowances for which the claimant is eligible;
- e) interest and finance charges incurred on credit cards, credit lines or other loans;
- f) traffic and parking fines, towing charges, fuel delivery or vehicle key retrieval charges arising from the claimant's negligence;
- g) avoidable cancellation fees for accommodation and transportation services;
- h) cannabis or tobacco products, except when used for ceremonial purposes;
- i) the use of loyalty program reward points;
- j) gift cards other than as permitted by the *B.212 Honoraria and Gifts Policy*;
- k) tickets to University events except as authorized by a responsible Vice-President;
- l) passport application and renewal costs;
- m) child care and kennel expenses, except in exceptional circumstances that are authorized in advance by the responsible Vice-President or permitted by collective agreement;
- n) excess personal luggage charges, except where incurred for justifiable business – purposes;
- o) donations of any type;
- p) honoraria (including liquor) other than as permitted by the *B.212 Honoraria and Gifts Policy*;
- q) invoices for fees for services provided except as permitted by the *B.313 Procurement Policy*.

## 12. EXCEPTIONS

Sections of these procedures may be waived or adjusted on an exceptional basis where the claimant (or P-card holder) provides written justification outlining unique or extraordinary circumstances. Any such exceptions must be recommended by the claimant's supervisor and approved by both the responsible Vice-President and the Vice-President, Finance and Administration.

## 13. ADMINISTRATION

### Expense report approval and submission

13.1 To claim reimbursement of travel and business expenses, complete and submit a *FIN-B213-03 Travel and Business Expense Form* in accordance with the requirements and due dates described in the table below.

Nature of expense	Expense report requirements	Due date
Travel outside of BC	A separate expense form is required for each trip outside of BC itemizing all expenses associated with the specific trip	An expense form must be received by Financial Services within 30calendar days of the completion of the trip. At fiscal year-end, an expense form must be submitted according to the Fiscal Year-end calendar issued by Financial Services
Travel and other business expenses incurred within BC	All expenses can be itemized on one or more expense reports.  <i>*For regular or recurring expenses, one expense report for each calendar month is recommended</i>	An expense form must be submitted when total expenses exceed \$100. The expense report must be received by Financial Services within 30 calendar days of the month-end in which the total is exceeded. At fiscal year-end, an expense form must be submitted regardless of the value of expenses claimed according to the Fiscal Year-end calendar issued by Financial Services

### **P-card reconciliation approval and submission**

13.2 P-Card users must follow the P-card Program Procedures Manual & FAQ document.

13.3 P-Card expenditures must be submitted for reconciliation within 30 days following the expenditure. If the reconciliation is not made within 30 days, warning notifications may be issued by email to the individual. If the reconciliation is not submitted within 90 days following expenditures, the card may be suspended.

### **Receipts and supporting documents**

13.4 Mileage claims for using a personal vehicle must identify the business purpose for the travel, the origin, each destination and the total mileage driven.

13.5 Original receipts or other supporting documents must be submitted for each amount claimed on an expense report other than for individual per diems and mileage allowances. A credit card voucher does not qualify as an original receipt or as a satisfactory supporting document.

13.6 Original receipts or supporting documents must identify the:

- a) vendor name and contact information
- b) date of purchase
- c) expense amount before taxes
- d) taxes
- e) vendor's GST/HST number if applicable
- f) corresponding 'Line No' from column A on the expense report



- 13.7 Boarding passes or similar evidence confirming the validity of airline travel must be submitted with the expense form in order to be reimbursed.
- 13.8 If original receipts or supporting documents are not available from the vendor, are lost, or do not contain the information identified in Section 13.6, a claimant must identify the missing receipt using a FIN-AP-02 Missing Receipt Form.
- 13.9 A FIN-B213-02 Travel Pre-Authorization form must be submitted to Financial Services along with the expense report to confirm approval has been received for the expenses described in the table in Section 4.2.
- 13.10 Claims for hospitality expenses must include the University business purpose of the event and a list of the names of the people or groups in attendance as per clause 9.3.

#### **Advances**

- 13.11 An advance will be provided where there is a clearly discernible need and for a reasonable amount.
- 13.12 To obtain an advance, complete a FIN-AP-01 Cheque Requisition and submit it to Financial Services. The cheque requisition must identify the reason for the advance, the estimated amount and expected timing for the expenses and the authorization of the claimant's authorized financial authority.
- 13.13 A claimant must deduct the advance from the corresponding expense report.

#### **14. ADMINISTRATIVE RESPONSIBILITY FOR THIS PROCEDURE**

The Director, Finance is responsible for managing and administering this procedure.

#### **15. RELATED POLICIES AND GUIDANCE**

- B.213 Travel and Business Expenses Policy
- B.506 Standards of Conduct
- B.212 Honoraria and Gifts Policy
  - B.212.1 Honoraria and Gifts Procedures
- B.215 Spending and Signing Authority Policy
  - B.215.1 Spending and Signing Authority Procedures
- B.313 Procurement Policy
  - B.313.1 Procurement Procedure
- FIN-B213-01 Schedule of Travel Per-Diems and Allowances
- FIN-B213-02 Pre-Authorization for Expenses
- FIN-B213-03 Travel and Business Expense Report
- FIN-AP-01 Cheque Requisition
- FIN-AP-02 Missing Receipt Form

P-card Program Procedures Manual & FAQ

**16. REFERENCES**

Taxpayer Accountability Principles

Core Policy and Procedures Manual – Province of British Columbia