

 <p><b>BRANDON UNIVERSITY</b> Founded 1899</p>	<p><b>Travel and Business Expense** Policy and Procedures</b></p>	<p><i>Approved by Board of Governors</i></p> <p><i>Administered by Vice President (Administration &amp; Finance)</i></p>
<p><b>Board of Governors Policy</b></p>	<p><i>First Approved: November 21, 1996</i></p>	<p><i>Updated: April 25, 2002 September 27, 2007</i></p>

**Introduction**

1. The purpose of the Travel and Business Expense Policy is to establish the guidelines and procedures to be followed to reimburse (or in accordance with the University purchasing policy, to pay directly) the cost of travel expenses incurred by members of the University's Board of Governors, employees (including project employees), and students traveling on Brandon University business, provided the expenses are necessary, authorized, reasonable, out-of-pocket and appropriately documented. Similar consideration may also be extended to other individuals associated with the University and/or 'working' on behalf of the University, such as independent agents.
2. All University travel and business expenses, regardless of the ultimate source of funding, are covered by this policy, unless specifically indicated otherwise by the funder. In the case of external funding, if it is unclear as to which travel expense policy applies, contact Financial & Registration Services.
3. Reimbursement should be 'neutral'. That is, it is neither a form of (supplementary) compensation nor is it a form of penalty.
4. Certain expenses permitted under this policy are reimbursed at a standard rate(s). The rates are reviewed from time to time and are applied consistently with the provisions of (collective) agreements between Brandon University and its employees. These rates indicate the current:
  - kilometer reimbursement rate for business use of personal automobile
  - per diem standard meal allowance rates.
5. All Board members and employees who may incur University business expenses can access this policy on the website of the University under the Board of Governors list of policies.

**Transportation**

1. Travel should normally be done in the most economical way in consideration of all direct transportation costs, accommodation, and the time involved. Whenever possible, travelers should take advantage of discounts.

2. Travel Points accumulated while traveling on University business belong to the University and must be used for subsequent University business travel.
3. Travel by private vehicle will be reimbursed at standard rates from the claimant's normal place of work or the home of the claimant; whichever is closest to the destination(s) by the most direct route. The normal place of work assignment is the University campus or centre where individuals are expected to discharge the highest portion of their duties and responsibilities in the case of a University employee, and their residence in the case of a member of the Board of Governors.
4. Travel by rental vehicle is encouraged when the costs associated with renting are less than the standard rates payable for using a private vehicle. Rent from a well-known agency. If assistance is required in renting a vehicle in Brandon, contact the Purchasing Office, extension 706. The Purchasing Office will have the current rates of local rental agencies. For University rates outside of Brandon, see [CAUBO/AUCC Corporate Car Rental Rates](#).
5. Taxi fares are a reimbursable expense. Receipts are required. Other less expensive forms of transportation should be considered when available (e.g. airport/hotel shuttles, bus, etc.)
6. The traveler is responsible for making all travel arrangements. At the present time, the University does not use a designated travel agency so travelers should make arrangements where the University can achieve the greatest value.
7. Reimbursement for Travel Within City Limits

Travel expenses incurred for travel within City limits, shall be reimbursed when;

- the travel is required and authorized,
- the travel originates at the normal Brandon University place of work or the home of the claimant, whichever is closest to the destination,
- the travel is supported by a detailed log,
- the travel is for the shortest route using the least costly method of transportation reasonably available.

In addition;

- Claims for reimbursement will normally accumulate to a minimum of \$50 before being submitted.
- The University will, on request, issue T2200 income tax forms that allow employees to claim employment expenses on income tax returns when not claimed for reimbursement from the University.
- Travel from home to the normal Brandon University place of work shall not be reimbursed.

The log for travel within city limits shall include the date of travel, point of origin, destination, distance traveled in kilometers, and reason for travel. The log must be submitted with the claim for reimbursement and must be authorized.

It should be noted that the use of a T2200<sup>1</sup> expense claim form requires the employee to maintain a log of all employment travel for which the employee has not been reimbursed. The log must include all vehicle expenses for the year. The employment-related expenses are claimed on a pro rata basis. Travel from home to the normal place of employment is not claimable.

[Refer to Revenue Canada Interpretation Bulletin 522R](#)

8. Travel Expense Reimbursement for Sessional Instructors (Excluding Field Experience)
  - Instructors (excluding Field Experience) at Brandon University, hired on sessional contracts, shall be reimbursed travel expenses from their normal place of employment or from their home, whichever is closest, to the Brandon University place of assignment, if the normal place of employment or their home is not less than 80 kilometers from the Brandon University place of assignment.
  - Funds for reimbursement of travel expenses must be provided out of the operating budget of the unit.

**NOTE:** Due to the budget implications of hiring sessional instructors outside of the community in which they will be asked to teach, the Dean, as budget unit head, will have to consider all options, including hiring a local qualified candidate or canceling the course, in attempting to offer the best instruction possible, on a timely basis, within the means of the Faculty.

**Accommodation**

1. Travelers should stay in moderately priced accommodation providing reasonable comfort, security and proximity to the event attended.
2. When staying with friends or relatives, a hospitality gift, with a value generally not to exceed \$25.00 per day, will be reimbursed on presentation of appropriate documentation. In the case of persons traveling as part of PENT or BUNTEP, there may be an expectation that goes beyond hospitality, in which case a payment in the range of \$35 - \$50 per night would be considered appropriate.
3. When accompanied by a spouse or other personal companion(s), the claim must be submitted at the single room rate, except in the case of the spouse or other personal companion(s) being similarly on University business.

## Meals

1. Claims for meal expenses incurred will normally be reimbursed at the standard per diem rate on an all-inclusive basis. Travel to the United States will be reimbursed at the standard out of province rate paid in US dollars; and travel to other countries will be reimbursed at CIDA rates by country as available.
2. Meals provided as part of conferences should be identified and will not normally be claimable, as the University will have already paid them. Meals provided as part of airline flights may, in the judgment of the traveler, replace regular meals and not be claimable.
3. Expenses for meals taken in an individual's normal place of assignment are reimbursable when hosting University guests who are not University employees or when the meals are part of scheduled meetings. The collective agreements also provide certain other circumstances when meals at the normal place of assignment may be claimed.
  - a. When hosting University guests, or as part of scheduled meetings, meal expenses may be reimbursed at actual receipted costs with the following guidelines:
    - A maximum of one (1) alcoholic drink per person per meal, although not encouraged or condoned by the University, is generally reimbursable if consumed with the meal.
    - Tipping is a matter of personal judgment and is reimbursable to a maximum of 15% of the amount for food and beverages.
    - The standard rates should be used as a guideline as to the reasonableness of the amount of an expense claimed.
  - b. Senior university administrators (Vice-Presidents and Deans, or their designates), from time to time, appropriately entertain guests for purposes of University Business at their home or another appropriate establishment. (Hosting by the President follows a well-established practice.)
  - c. Guests may include either employees of the University or other business associates.
  - d. Hosting expenses, to be reimbursed, must be properly authorized.
  - e. Hosting expense will be charged to the appropriate budget unit.
  - f. Exceptional circumstances or requirements must receive prior approval from the President or, as appropriate, one of the Vice-Presidents.

- g. Hosting as part of search committee interviews is limited to members of the committee and/or department.
- h. In exceptional circumstances, normally with prior approval, the maximum amount claimable per person may exceed the per diem rate to a maximum of three times the per diem rate. Explanation of the circumstances must accompany the claim for reimbursement.

### **Travel Advances**

1. Travel advances are available to University employees and Board of Governors members who will be significantly (minimum normally \$250) out-of-pocket for expenses which are reimbursable and which are related to out-of-area travel. A "Travel Form" is to be completed by the claimant and approved by the supervisor.
2. Travel advances are considered personal advances, are accountable, and must be supported by an expense claim within 30 days of the end of the travel. A new advance will not normally be issued when a previous advance is outstanding. Advances outstanding more than 90 days will be recovered from the employee's salary.

### **Insurance**

1. Flight cancellation insurance is not considered a reimbursable expense. The University will self-insure and reimburse reasonable claims for canceling flights.
2. Individuals using a private vehicle must ensure that the vehicle is insured with appropriate `business' coverage, as the University does not carry such insurance on their behalf. This is not a reimbursable expense.
3. Individuals renting a vehicle are to purchase the LDW (loss damage waiver) coverage and PAI (personal accident insurance). These are reimbursable expenses. PEC (personal effects coverage) is to be declined. This is not reimbursable expense. Loss of personal effects will be covered by the University subject to limitations and exclusions of the vehicle rental agreement.
4. Individuals, while traveling on University business, are covered by the University's liability insurance against bodily injury, personal injury and property damage to others. The University's property insurance covers all University property both on and off University premises subject to certain deductibles. Additional liability or property insurance is not reimbursable.
5. The University's employee benefit plans provide coverage to employees for personal life, disability and travel health insurance. Some of this coverage is only offered on a voluntary basis. Insurance in these areas is not reimbursable.

## **Parking**

Fees for parking when on University approved business shall be reimbursed.

## **Fines**

Fines for traffic or parking violations shall not be reimbursed.

## **Cancellation Fees**

Expenses for failure to cancel transportation or hotel reservations will normally not be reimbursed.

## **Conference Expenses**

1. Authorized expenses for conferences and similar functions are reimbursable.
2. Indirect function activities which are of a strictly social or recreational nature and not program related or covered in the general cost of the program are not reimbursable.

## **Telephone Calls**

1. The cost of authorized telephone calls, which are made on University business, will be reimbursed.
2. Personal long distance calls to one's personal residence will be reimbursed to a maximum of \$5.00 every three (3) days for absences which are three (3) days or longer in length.

## **Laundry**

Reasonable laundry and valet expenses will be reimbursed for trips, which are three (3) days or longer in length, or in an emergency situation in which case an explanation will be required.

## **Emoluments**

Acceptance of gifts, gratuities, or favours in any form (except for gifts of purely nominal value and social entertainment considered in keeping with established professional ethics and which do not obligate the member of the University) is prohibited.

## **Tips, Gratuities and Other Small Incidentals**

Expenses up to \$5.00/day for small, incidental, and unreceipted charges incurred may be submitted for reimbursement.

## **Authorization**

1. Advance authorization is required to travel on University business and to incur travel expenses on behalf of the University.
2. Travel expenses are approved for reimbursement by one administrative level higher than the person claiming reimbursement and by the person responsible for the budget of the unit to be charged. Under no circumstances shall individuals authorize their own reimbursement.
3. Expenditures by the Chair or by other members of the Board of Governors shall be approved by the Executive Officer to the Board. Expenditures by the President shall be approved by the Chair of the Board or by the Vice-President (Administration & Finance).

## **Claim Submission**

1. Claims are to be submitted using the [Travel and Business Expense Claim](#) form. This form is to be completed by the claimant and approved by the supervisor. The claim should normally be completed within 30 days of the completion of the travel. Undue delay in submission may invalidate the claim.
2. All claims for reimbursement, except incidentals referred to earlier and expenses claimed at standard rates, in which case only proof of actually having incurred the expense may be required, must be accompanied by original receipts. Canceled cheques, credit card statements or paid notices, photo and carbon copies are not acceptable documentation for reimbursement. Meals and gasoline purchases may be substantiated by credit card vouchers.
3. When expenses are partially covered by Brandon University and partially covered by another organization, the original receipts must be submitted to the University where it will be "site stamped" indicating the amount reimbursed by the University. The receipt will then be returned to the traveler so a claim for the balance may be made. A photocopy of the site stamped document will be retained by the University and attached to the claim form submitted.
4. Claims which are ultimately to be reimbursed by an organization other than the University, should be submitted directly to that organization whenever possible. When not possible, the claim may be processed by the University providing the appropriate documentation is also submitted indicating which organization is responsible for the claim, and providing that Brandon University's travel policy, including rates, are used. The University will not, however, under those circumstances, reimburse more than will be recovered from the other organization.

## **Exceptions**

Where requests are made to follow a practice inconsistent with the policy of the University or where interpretation of the policy is required, those requests should be made to the Vice- President, Administration & Finance. Decisions on whether or not unusual expenses are reimbursable will be made on a “without prejudice” basis.

## **Forms**

[Travel Advance Form](#)

[Brandon University Travel and Business Expense Claim](#)

[Cheque Requisition Form](#)