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1. **PURPOSE**

1.1. In certain situations, the use of personal funds may be the most practical means to pay for travel expenses or incidental business expenses. SFU faculty and staff will be reimbursed for eligible and approved expenses when other University payment means are unavailable or impractical.

1.2. Non-travel business expenses are normally paid directly to vendors by the University. Where employees make incidental out-of-pocket purchases on behalf of the University, they may be reimbursed through the Business and Travel Expense (BTE) claim process described herein.

1.3. To be reimbursed, an expense must be **reasonable** and **necessary**, and incurred in connection with an approved travel or business activity. A necessary expense is one for which there is a clear University purpose and is compliant with Policy AD 3.02.

1.4. Expense reimbursement is limited to incidental out-of-pocket costs that are approved by the claimant’s supervisor or “one-level-up” authority. Supplies and services to support departmental operations or research activities must be purchased using the University’s established procurement procedures. Under no circumstances are personal resources to be used to purchase restricted or controlled goods, or to circumvent University purchasing policies and procedures.

1.5. The purpose of this document is to provide direction to individuals who incur out-of-pocket expenses, and to those who are charged with the oversight and approval of such expenses.

1.6. These procedures describe categories of allowable expenses, standard reimbursement rates for common expenses, and the process for submitting claims.

2. **SCOPE**

2.1. Business and Travel Expense (BTE) policy AD 3.02 and these procedures apply to all expenses reimbursed from all University administered funds.

2.2. The BTE policy and procedures apply to all faculty, staff, and others who incur expenses on behalf of the University in support of its mission.

2.3. Expenses funded by research grants, contracts or other external sources must comply with the University’s policies and procedures unless expressly indicated otherwise by the funding organization. External sponsors may have specific restrictions or allowances that differ from the University’s policy. In such cases, the policies and procedures of the funding organization will take precedence.

2.4. On occasion, due to contract requirements or internal administrative requirements, a faculty, department, or program may impose more restrictive policies and procedures for expenses.

2.5. Material exceptions to the BTE policy and these procedures may be allowed for a medical necessity or exigent circumstance, and must be approved in writing by the claimant’s Dean or VP.
3. DEFINITIONS

3.1. **Account Holder** is the individual assigned budget authority who is responsible for ensuring that expenditures do not exceed the approved budgets for the accounts they hold. These individuals may designate one or more individuals as delegates who can authorize expenditures on behalf of the Account Holder, but the Account Holder retains responsibility for ensuring the resulting expenditures comply with University policy.

For the administration of Research Grants, the Principal Investigator (PI) is the Account Holder.

3.2. **Airline Fare Classes**

3.2.1. **Economy Class** is a lower cost airline fare with seating in the main cabin and limited in-flight services. Most air carriers have multiple versions of economy fare based on seat location and service options.

3.2.2. **Business Class** is a higher cost airfare with roomier seating near the front of the plane and various pre-boarding and in-flight services included in the fare. SFU does not reimburse business class travel unless it has been pre-approved for long haul flights. A long haul flight is a **direct** flight extending beyond 8 hours flying time. A trip composed of multiple flight legs, each less than 8 hours, but adding up to 8 or more hours of total flying time, does not qualify as a long haul flight and is not eligible for business class.

3.2.3. **First Class** is a luxury travel mode in a private section at the front of the plane with exclusive pre-boarding and in-flight services. This is the most expensive airline fare and is not reimbursable.

3.3. **Alcohol**, alcoholic beverages, liquor, and spirits are terms used interchangeably in reference to wine, beer, and liquor-based beverages.

3.4. **Hosting** is an invitational hospitality event typically held to welcome, meet, or honour guests of the University.

3.5. **Lower Mainland** is defined for these procedures as the geographic region extending from Horseshoe Bay south to the Canada-US border and east to Hope at the eastern end of the Fraser Valley. Lower Mainland is closely aligned with the regional districts of Metro Vancouver and Fraser Valley.

3.6. **One-Level-Down delegation** is from an Account Holder to a directly reporting university staff member who may be assigned responsibility for tracking expenses, preparing expenses claims for approval, or approving expense claims.

3.7. **One-Level-Up** approval is by the claimant’s supervisor or oversight officer who is directly higher in the organization than the claimant, and having financial authority for the responsibility centre to which the costs are being charged.

3.8. **Per Diem Rate** is what SFU deems to be a reasonable representation of cost. It is a standard daily allowance for specific expenses such as meals. SFU will pay a per diem allowance without requiring an original receipt for the expense. Travelers may not claim a per diem expense if the expense, such as a meal, is included in the event.
3.9. **Political Donations** are payments to any registered political party (municipal, provincial, or federal), to any political candidate’s campaign fund, or are a component of a fee paid to attend an event.

3.10. **Recognition Events** are celebratory events convened to acknowledge significant accomplishments of individual SFU employees, or groups of employees.

3.11. **University-Administered Funds** are all funds that flow through the University’s bank accounts, including operating and research grants, tuition fees, contract payments, and funds held in trust.

4. **PRINCIPLES**

4.1. As a publicly funded university, SFU is accountable for the effective and transparent use of its resources. All expenses must be reasonable, properly documented, and relevant to the University’s mission of teaching, research, and community engagement.

4.2. Expenses must be free of any personal benefit or conflict of interest.

4.3. Travel must be preapproved and booked at the most economic rate, consistent with the purpose of the trip and taking into account the safety, security, and health of the traveler.

4.4. Expenses will be reimbursed at the actual cost as verified on original receipts, or at the rates provided in Appendix I.

4.5. Expenses that exceed the reasonableness principles will be denied, or reimbursed at a proportionate rate.

4.6. Reimbursement can only be claimed when reimbursement has not been – and will not be – received from any other source.

4.7. The University does not reimburse expenses incurred by domestic partners, spouses, or other dependents, except on rare occasions when a partner is required to attend.

4.8. Unauthorized and denied expenses will be considered the personal financial responsibility of the claimant.

4.9. For research grants under the Tri Agency Council: in the case where an expense is not expressly covered in SFU Policy AD 3.02 or Tri Agency Guide 2020, the following principles apply. The expense must:

- contribute to the direct costs of the research/activities for which the funds were awarded, with benefits directly attributable to the grant;
- not be provided by the administering institution to their research personnel;
- be effective and economical; and
- not result in personal gain for members of the research team.
5. APPROVAL AUTHORITY

5.1. Approval responsibility should be assigned to an individual who can assess the appropriateness and reasonableness of each expenditure.

5.2. The claimant and the individual who approves the reimbursement must ensure that the expense claims comply with Policy AD 3.02 and these procedures.

5.3. Individuals may not approve their own expense claims.

5.4. Claims submitted on behalf of the President are approved by the Vice-President Finance and Administration (VPFA) with the Chair of the Board of Governors. Claims submitted by members of the Board of Governors in their Board role, and Vice-Presidents, are approved by the VPFA. Claims submitted by Associate Vice-Presidents are approved by their respective Vice President. Claims submitted by the VPFA are approved by the President.

5.5. For externally sponsored business and travel claims, where a claimant is a peer of the Account Holder (Principal Investigator), i.e. an associate at the same level, the one-up supervisor of the Account Holder must also approve the claim.

6. BUSINESS EXPENSES

6.1. Hosting

6.1.1. Hosting activities are only permitted when they involve external guests of the University (persons other than university employees, enrolled students, fellows, adjuncts, etc.) Events involving only university personnel are specifically excluded from the definition of hosting – see 6.2 Internal Meetings.

6.1.2. Judgment must be exercised by personnel incurring and approving hosting expenses to ensure that they are an appropriate use of public tax dollars, student fees, and charitable donations.

6.1.3. Hosting expenses may include hospitality and entertainment in support of the University’s mission. Hosting expenses may include food and beverages, and social, recreational, or non-political fundraising activities compliant with university policies and procedures and, where applicable, the external sponsor’s requirements.

6.1.4. Alcoholic beverages are only permitted at hosting events if preapproved – see section 6.4 Alcohol for further details.

6.1.5. Service tips are permitted when hosting at a commercial venue. Tips may not exceed the normal maximum of 15%, unless a greater percentage is required by the venue. Hosts should confirm in advance if a mandatory gratuity is to be included in the cost.

6.1.6. The maximum cost per participant per event, including tips and taxes, is provided in Appendix I. Unauthorized hosting expenses beyond the stated maximum are a personal expense and will not be reimbursed.

6.1.7. The maximum cost per participant for the purpose of recruiting faculty and executive candidates, including tips and taxes, is provided in Appendix 1. Expenses for the host’s family members or friends to attend the event are not reimbursable.
6.1.8. Hosting at this maximum amount is limited to one such event per candidate. Where there is more than one recruiting hosting event necessary, additional events will be reimbursed at the regular hosting rate, defined in Appendix 1.

6.1.9. Pre-approval of hosting events is required where the maximum normal amounts stated in Appendix 1 will be exceeded. Approval must be obtained from the President, Vice-President, or an Associate Vice-President.

6.2. Internal Meetings

6.2.1. An internal meeting is one where all participants are SFU employees.

6.2.2. Internal meetings to discuss the academic and business affairs of the University are normally held on-campus during working hours.

6.2.3. Off-campus internal meetings are only permitted if pre-approved, with justification recorded and subject to the following reimbursement requirements.

6.2.4. Only if necessary for business reasons and with pre-approval, internal meetings may provide food and non-alcoholic beverages at a cost not exceeding the per diem, amount per person for the applicable meal – see Appendix I. The expense will be reimbursed at actual cost; receipts are required along with a list of the attendees.

6.2.5. SFU per diem rates cannot be claimed for meetings or seminars that take place during the course of the business day either on or off campus.

6.2.6. Internal meeting expenses are not reimbursable from externally sponsored funds unless the sponsor agreement expressly permits the expense.

6.3. Internal Recognition

6.3.1. Internal recognition events are intended to honour SFU faculty and staff, i.e. individuals or groups, who have made extraordinary achievements towards the University’s mission, or attained significant milestones in their SFU career.

6.3.2. Events must be preapproved and limited in terms of frequency, nature, and cost. The event organizers and approver must exercise judgment to ensure such events are an appropriate use of taxpayer dollars, student fees and charitable donations. In most cases, the cost of internal recognition events are not reimbursable from research funds.

6.3.3. Food and beverage expenses for recognition events are limited to the meal per diem amount per person as provided in Appendix 1.

6.3.4. Alcohol at internal recognition events is permitted only at the end of the workday with one drink ticket or serving portion per participant, served with food and included in the stated maximum expense per person for the event. – see 6.4 Alcohol for details.

6.3.5. Expenses for events to celebrate marriages, engagements, births, adoptions, birthdays, graduations, and similar personal milestones are not reimbursable. This policy is not intended to discourage events funded by personal contributions.
6.3.6. Reasonable expenses to extend condolences for the death of an SFU employee, or an employee’s direct family member or domestic partner are reimbursable.

6.4. Alcohol

6.4.1. Alcoholic beverages are only permitted when preapproved and served with food (meal or hors d’œuvres) at an officially sanctioned SFU event.

6.4.2. The host or event organizer is responsible for ensuring that alcohol is served responsibly and consumed in moderation, i.e. one drink per person. SFU employees and guests are expected to act responsibly.

6.4.3. Extravagant “top shelf” wines and spirits are not reimbursable.

6.4.4. Alcohol expenses are not reimbursable from externally sponsored funds unless expressly permitted in the sponsor agreement.

6.5. Home Internet Service

6.5.1. Residential Internet fees vary considerably between service providers and are usually bundled with other offerings. Internet services, like all other home utilities cannot be easily segmented to distinguish between the cost to support SFU work and the cost of personal use by all members of the household. Canada Revenue Agency’s view is that the personal portion must be deducted before making a non-taxable reimbursement; otherwise, it is a taxable benefit and must be reported.

6.5.2. As the vast majority of SFU employees are provided with a workspace, equipment, and internet services on campus, the practice of doing some SFU work at home is a voluntary decision, not a requirement. Therefore, internet service fees are only reimbursable in the following circumstances:

6.5.2.1. IT Services technicians and other employees who must be available 24/7 to respond to emergencies will be reimbursed at a rate of $45 per month for approved employees.

6.5.2.2. Faculty members are allowed to claim reimbursement through their PD allowances at a fixed rate of $45 per month – please refer to Faculty Relations’ SFUFA PD Reimbursement Information Guide for specific details.

6.5.2.3. Employees who do not have workspace at one of SFU’s campuses, and are employed under a contract that specifically requires them to work from home, may be able to claim a portion of internet service fees at the time of their income tax filing using CRA Form T2200 – see Payroll’s T2200 Information Sheet for details.

6.5.3. Reimbursement may only be claimed for one residence.

6.6. Memberships

6.6.1. Business Club Membership reimbursement is restricted to the President and others as approved by the President. Reimbursement of charges arising from the use of business club memberships is limited to the conduct of university business.
6.6.2. Professional memberships are reimbursable if they are required to maintain the professional standing of the employee and related to the employee’s role at the University. Reimbursement of non-mandatory membership in professional or occupational organizations is at the discretion of the faculty, department, or program.

6.7. Donations

6.7.1. Political donations are not reimbursable.

6.7.2. Charitable donation receipts obtained by the claimant at an approved fundraising event must be filed with the related expense claim if the claimant is seeking reimbursement for the charitable donation amount. By requesting reimbursement, the claimant is no longer eligible to use the charitable donation receipt for personal income tax purposes.

6.8. Gifts

6.8.1. Cash and near-cash gifts to employees are taxable benefits for the employee. A near-cash item is one that functions as cash, such as a gift card or gift certificate. Merchant-issued gift cards of minimal value are permitted. Prepaid credit cards are not allowed.

6.8.2. Nominal gifts for guests and visitors are reimbursable, provided they are infrequent and of minimal value (e.g., low-cost promotional objects, souvenirs with no significant cash value, etc.)

6.8.3. Faculties and departments may use University funds to pay for gifts for Internal Recognition, Retirement, Bereavement, or extended illness up to the maximum provide in Appendix I.

6.8.4. Gifts to recognize personal milestones, such as marriages, engagements, births, adoptions, birthdays, graduations, etc., are not reimbursable from University or sponsored funds. This does not discourage groups from taking up a collection of personal contributions to cover the cost of such gifts.

6.8.5. Gifts, honoraria, or other incentives for research participants are governed by the University’s Research Ethics Board (REB). Gifts, honoraria and incentives may be offered to an individual or group whose involvement in the funded research/activities is voluntary (i.e. not part of a contractual obligation or professional service) and the individual is not a member of the grant team. Such gifts are subject to approval of the REB.

6.8.6. Gift cards

6.8.6.1. Gift cards may be given to students in nominal amounts, up to $25 CAD, for pre-approved program-related purposes.

6.8.6.2. A gift card may be used as a survey prize to encourage participation by students or potential students. The prize value must not exceed $100 CAD.
6.8.6.3. Gift cards may not be given to employees as payment for extra work, as a performance or team building incentive, or to pay for meals during the workday.

6.8.6.4. Gift cards may not be used as payment for services provided by suppliers and independent contractors. Exceptions may be allowed for cultural practices or remote field work, e.g. Indigenous customs, and communities without local banking.

6.8.6.5. Only one gift card is allowed per person. An individual may not be given multiple gift cards as a means to exceed the maximum value allowed.

6.8.6.6. The name of the recipient, date issued, and event must be recorded for each gift card given out and retained for audit purposes.

7. TRAVEL EXPENSES

7.1. Travel Purpose and Preparation

7.1.1. Travel must be preapproved and consistent with the University’s mission, policies, contracts, professional standards, and legislation.

7.1.2. Preapproval by the traveler’s one-level-up supervisor should be in writing - email is acceptable. A copy of the email must be retained by the traveler in the event of an audit.

7.1.3. Where the funds are provided by an external agency, a review of the grant terms will assist in ensuring that the travel expense is reimbursable. Travel that is permitted under the terms of an externally funded research grant does not require preapproval.

7.1.4. Reasonable actual costs are the basis of reimbursement except where Per Diem allowances are provided in Appendix 1.

7.1.5. Planning for foreign travel must consider the potential hazards and risks posted on the Department of Foreign Affairs and International Trade Canada travel advisory webpage. SFU’s Safety & Risk Services department can provide advice, contact srs_ts@sfu.ca

7.1.6. It is highly recommended that travelers use the SFU TravelSmart program when arranging travel. Program benefits include University discounts, duty of care, and security support during travel. The program offers discounts with key airline partners (domestic and international), the CAUBO hotel discount program, and discounts with Enterprise vehicle rental. For additional information or assistance, please visit the SFU TravelSmart program page.

7.2. Accommodation

7.2.1. Accommodation reimbursement is limited to reasonable amounts in the circumstances and normally will not exceed the rate of a single standard room.

7.2.2. Travelers should request Government rates or Canadian Association of University Business Officers (CAUBO) rates when booking hotels in Canada.
7.2.3. Expenses for spouses, domestic partners, or other family members who accompany the traveler are not reimbursable.

7.2.4. Events held at venues within the Lower Mainland are considered local events. Overnight accommodation for local events is not reimbursable.

7.2.5. Overnight accommodation prior to departure from Vancouver (YVR) or Abbotsford (YXX) is not reimbursable for employees living within the Lower Mainland.

7.2.6. The sharing economy (peer-to-peer) offers private accommodations that are normally less costly than hotels and often provides home-style comfort. Accommodations are paid in full in advance. These are allowable expenses when travelling on University business, however, there are risks, e.g. quality may not be as advertised and cancellations or early checkout may not be refunded. The traveller assumes these risks. The University will not reimburse cancelled or changed bookings. Receipts must show the check-in and checkout dates, and proof of payment.

7.2.7. Private accommodation (i.e., staying with friends, colleagues, or family) may be reimbursed only if the claimant has actually paid the host for the accommodation or meals.

7.2.8. Internet fees incurred while travelling on university business are reimbursable.

7.3. Meals During Travel

7.3.1. Meals during travel may be claimed when not otherwise provided by the conference/event host or by the carrier during transportation, or as a part of field or course work.

7.3.2. When a group of employees are travelling together, the normal practice is for each employee to pay their own expenses and then be reimbursed for the expense. However, group meals for employees travelling together may be paid for and claimed by the group member with the highest level of SFU authority. The claimant must provide a list of all individuals included in the meal cost. If there are equally senior members of the group, any of the senior members may pay and claim the expense.

7.3.3. Meal receipts providing itemized details of the meal are reimbursable for reasonable actual costs of food, non-alcoholic beverages, gratuities, and taxes when travelling on university business – normally up to the amount of total per diems for eligible meals that day – see Appendix 1.

7.3.4. Per Diem allowances for meals include tips and taxes. Meal costs may be claimed without receipts at the per diem rates established in Appendix 1. Per Diem rates may not be claimed on behalf of others except as provided in section 7.9 Athletic Travel.

7.4. Air and Vehicle Transportation

7.4.1. Travel must be the most direct and economic travel option available, with due consideration to the effective use of the traveler’s time. Acceptable travel modes include flights, rail, bus, personal vehicle, rental vehicle, taxi, and other forms of public transportation. If a traveler chooses routing or modes of transportation for personal
reasons, which result in additional cost, only the amount required to accomplish the university business is reimbursable.

7.5. **Private vehicles (mileage)**

7.5.1. The commute from an employee’s home to the workplace and return (commuting) is not a reimbursable travel expense.

7.5.2. Private vehicle usage will be reimbursed at the rate set out in Appendix 1.

7.5.3. The amount of reimbursed travel kilometers in excess of 5,000 km (annual maximum) will be reported as a taxable benefit to the employee, as required by the Income Tax Act.

7.5.4. Insurance on private vehicles is included in the per kilometer reimbursement rate. Collision costs are not reimbursable.

7.5.5. Additional cost of insurance of a private vehicle for business purposes beyond to and from work, coverage is reimbursable, at the department’s discretion, only where the frequency of use (currently, six or more days per month) necessitates this coverage. For externally funded research projects, reimbursement is conditional to this being defined as an eligible expense by the funding agency.

7.6. **Rental vehicles**

7.6.1. Rental vehicles are permitted to save time and reduce costs, not as a matter of personal convenience. Rentals must be non-luxury economy, compact or intermediate unless four or more persons are travelling together. CAUBO has negotiated preferential vehicle rental rates for all Canadian universities.

7.6.2. Insurance on rental vehicles is to be arranged by obtaining a Collision Damage Waiver from the rental vehicle agency with the lowest possible deductible. For areas outside of Canada and the United States liability coverage must be included in the rental agreement. Any insurance coverage provided by use of a credit card is considered additional to the purchased collision coverage and is not to be relied upon as the sole insurance for the rental. Insurance for periods greater than 30 days may be arranged through Safety & Risk Services.

7.6.3. Taxi, ride sharing, and public transit expenses are allowed when conducting University business, and when travelling between meetings, if a personal vehicle is not available. Receipts must be obtained from the driver to support the fee with gratuities not exceeding 15%.

7.6.4. Ride sharing passengers should be aware of surge pricing during peak periods. Ride share driver insurance and liability requirements vary across the industry. The passenger assumes these risks.

7.7. **Air travel**

Technology advances in the travel industry have resulted in multiple classes of service and various pricing schemes; “economy fare” is no longer easily defined nor consistently applied across the industry. Airline rates are highly competitive and change frequently in response to demand cycles and service options. Individuals should make their transportation and
accommodation arrangements at the most economic rates, taking into account the safety, security, schedule and best use of the traveler’s time.

7.7.1. Travel must be booked as Economy Class using the most direct route, with due consideration to the effective use of the traveler’s time.

7.7.2. Business Class is only allowed with the prior approval of the President, a Vice-President, or an Associate Vice-President, and only for long-haul direct flights that extend beyond 8 hours of flying time.

7.7.3. In the case of an externally funded project, Business Class may be booked if it is allowed under the terms of the grant and approved by the external sponsor. The traveler should confirm eligibility prior to booking a Business Class ticket.

7.7.4. First Class travel is not allowed.

7.7.5. Expense claim submission prior to travel is allowed, with documentation of payment, for prepaid air travel, conference registration, and hotels that require the full payment at the time of booking, excluding externally funded projects where sponsors require only one claim per trip. When expenses have been reimbursed before the trip, evidence of travel and payments must be submitted upon completion of travel for audit purposes.

7.7.6. Air travel purchased for non-employees (e.g., contractors, non-employee researchers, etc.) cannot be expensed to externally sponsored projects in advance of travel. In these cases, the sponsoring department may choose to expense it to their operating account immediately and then transfer the cost to the project after travel occurs and boarding passes are obtained. Documentation to meet external sponsor requirements must accompany the transfer.

7.7.7. If a situation arises, that will prevent the scheduled travel; it is the traveler’s responsibility to cancel their flight, hotel and other bookings as soon as possible and to seek refunds and credits.

7.7.8. Airline cancellation insurance is not reimbursable. The University will compensate the purchaser for the cost of cancelled or changed flights in the following circumstances:

- a government-issued travel restriction, or a government-issued advisory to avoid all non-essential travel due to a national or international emergency;
- sickness, bodily injury, or the death of the individual, the individual’s domestic partner, or a member of the individual’s immediate family;
- the threat of terrorism, war, epidemic, or natural disaster which leads the Canadian Government to issue a general recommendation that Canadians should not travel to the destination;
- a disaster which renders the principal residence of the individual uninhabitable or the individual’s place of business inoperative;
- Quarantine or hijacking of the individual;
- the individual being called for jury duty or being subpoenaed as a witness in a case being heard during the period of the trip;
- the death or hospitalization of the individual’s host at the destination;
- cancellation of a business meeting due to the sickness, injury, or the death of the person with whom the meeting has been arranged in advance;
• being summoned to service in the case of reservists, active military, police and fire personnel;
• non-issuance of a travel visa for reasons beyond the control of the individual, other than late application or a refusal of a prior application;
• complications of pregnancy; and
• Redirection of activities by the University.

7.7.9. Reimbursement will be made at the actual cost to the University, less any refunds or credits issued to the ticket holder by the air carrier, or air carrier’s agent.

7.7.10. Compensation for cancellations, for which the expense is covered on a central basis, applies only to flights and is not applicable to cancellation expenses in relation to conference fees or accommodation. Departments may authorize reimbursement of conference fees and accommodation cancellation costs from their operating funds.

7.8. Flexibility in travel arrangements

7.8.1. Travelers may extend the duration of travel to take advantage of a reduced airfare for traveling on specific days or a destination stay of a certain duration. The extension is subject to departmental preapproval. The additional hotel and meal costs will be reimbursable as long as the extra costs does not exceed the demonstrated savings.

7.8.2. Travelers may use their personal vehicle for personal convenience. The University will reimburse actual costs (kilometers driven, meals, accommodation, etc.) for the trip, but not exceeding the equivalent cost of economy airfare. Evidence of savings is required with submission for reimbursement.

7.8.3. Other transportation expenses such as parking, road tolls, ferries, taxis and public transportation are reimbursable based on receipts. Receipts are not required where a per diem rate is available in Appendix 1. Please note: Externally sponsored projects require receipts regardless of the amount.

7.9. Inter-campus travel

7.9.1. Travel to the first normal daily place of work and from the last normal daily place of work (commuting) is not eligible for reimbursement as it is not a tax-free reimbursement per the Income Tax Act.

7.9.2. Travel from the first campus of work during the day to other campuses may be reimbursable based on the individual’s terms of employment.

7.9.3. Where a person pays for monthly parking at one campus, reasonable parking costs at other campuses may be reimbursed based on the terms of employment.

7.10. Insurance When Travelling on University Business

7.10.1. WorkSafe BC coverage may be applicable to employees who are injured while performing university business away from their normal place of work. Contact Safety and Risk Services.
7.10.2. BC’s Medical Services Plan (MSP), SFU’s Group Extended Health Benefits Plans (EHB), and other optional insurance programs may be applicable to employees traveling on University business. It is the responsibility of the traveler to ensure the adequacy of their health insurance coverage during their travel. Contact Human Resources for details. Employees may choose to purchase additional coverage at their own expense.

7.10.3. General liability insurance (excluding automobile) is provided for bodily injury or property claims made by third parties against employees carrying out activities while engaged in university business. Contact Safety & Risk Services for details.

7.10.4. Business travel insurance is provided in accordance with Policy AD 9.12.

7.10.5. Equipment transportation insurance is the responsibility of the individual department. The University’s transit coverage may be relied upon subject to a $25,000-$50,000 deductible that would be charged to the department in the event of a loss. Contact Safety & Risk Services for assistance.

7.11. Incidental Travel Expenses

7.11.1. Airport lounge fees are not reimbursable.

7.11.2. Overnight dependent care expenses are reimbursable when travelling if unpaid alternatives are not available. The claim should be supported by a receipt.

7.11.3. Dry cleaning and laundry are claimable after seven days of university business travel. SFU athletic team equipment cleaning may be claimed with no minimum days of travel.

7.11.4. Local and long distance phone calls and internet connectivity for business purposes when travelling are reimbursable. Personal calls allowing employees to stay in reasonable contact with their immediate family are reimbursable.

7.11.5. Other incidentals, such as books acquired at conferences, may be reimbursed where there is a university business purpose for incurring the expense.

7.12. Athletic Team and Student Group Field Travel

7.12.1. Unique aspects of athletic team and student group field travel benefit from having some expenses paid on a group basis as an exception to the general rule (section 7.4) that individuals pay their own expenses. Notwithstanding the exceptions stated in this section, the general requirements of the procedures apply.

7.12.2. Transportation and accommodation for athletic team and student field travel, except for minor amounts and emergencies, are to be paid directly to vendors using an SFU CCard or by a payment request to Payment Services.

7.12.3. Per diem meal allowances, as provided for in section 7.4 and Appendix I, may be paid by the team coach or group leader and be reimbursed based on signed acknowledgements of the participants specifying details as to the particular meals, dates and amounts received.

7.12.4. Group prepared meals may occur in relation to field travel to remote locales. Participants are to sign a record acknowledging the names of individuals provided with meals and
dates. The application of per diem rates to the fact pattern of meals provided is a benchmark of reasonableness of the cost of the food purchased.

8. CLAIM PROCESS

8.1. Travel Advances

8.1.1. Advances may be provided for travel and registration costs paid in advance. Advances for anticipated out-of-pocket expenses may be provided immediately prior to travel using the online advance process. Advance requests must be approved by the Account Holder, and on a one-up approval basis if it is for the Account Holder.

8.1.2. Minimum amount for an advance is specified in Appendix 1 of Policy AD 3.02.

8.1.3. Settlement of advances must be completed by the earlier of:
    • 30 days from completion of travel; or
    • March 31 (fiscal year-end) of the year travel was completed.

8.1.3.1. Overdue advance settlements will result in no subsequent advances being approved until the advance has been settled in full. Deduction of the outstanding amount will be made from any other claims made by the individual. Ultimately, if the individual does not settle the advance, the department that approved the advance will be notified and charged for the overdue advance settlement and it will be recorded a taxable benefit to the employee.

8.2. Claim Preparation and Documentation

8.2.1. Claims submissions are due within 30 days of completing travel or incurring business expenses. Claims should be submitted no later than March 31, of the fiscal year in which the travel was completed. Except for expenses incurred in the final 30 days of the fiscal year, reimbursement of expenses claimed for the prior fiscal year may be reimbursed based on a case by-case adjudication by Financial Services. Expenses more than a year late in being claimed, according to the rules stated above, will not be reimbursed.

8.2.2. One claim per trip (including all documentation) is required for travel charged to externally funded projects. For other travel, except as outlined below, submit one claim per trip. Where trips are longer than two weeks, weekly claims may be submitted. Airfare, conference registration, and hotels that must be paid upon reservation may be claimed after purchase separate from the primary claim.

8.2.3. Scanned receipts are required to support claims, except in the cases of per diem allowances and kilometric rates, as provided in Appendix 1 of Policy AD 3.02. Evidence that the travel occurred, such as airline boarding passes, hotel bills, conference programs, or similar evidence should be retained by the claimant in the event of an audit by the University or fund sponsor. Externally sponsored projects may require receipts with itemized charges.

8.2.4. The claimant is responsible for obtaining original receipts. In the event that a receipt is lost, the claimant must make every effort to obtain a duplicate from the vendor or service provider. In the case of meals, if an itemized receipt is not available, the claim will be reimbursed at the per diem rate. If the lost receipt is for expenses other than meals and
8.2.5. Organization of receipts in the order of travel will expedite the process.

8.2.6. Foreign exchange rates used to convert receipts expressed in other currencies to the Canadian Dollar should be based on the Bank of Canada’s monthly exchange rates embedded in the travel expense system. Alternatively, an exchange slip provided by a bank or currency exchange house; the exchange rate applied on a credit card purchase; the exchange rate published by SFU’s Treasury Department; or historical exchange rates published by credible financial institutions may be used by the University to reimburse eligible expenses incurred in a foreign currency.

8.3. Claims

8.3.1. Employees are required to submit expense claims online using the PeopleSoft FINS process. Claim submission instructions are available on the Payment Services webpage for Travel and Expense.

8.3.2. Non-employees (i.e., persons who are not being paid on the SFU payroll, such as students, guest speakers, or retired faculty members) do not have access to the online claims process and may utilize the Travel Claim form available on the Financial Services website. Knowledgeable representatives from the department sponsoring the non-employee’s travel may assist with completion of claims.

8.3.3. Purpose and details of travel must be recorded on the claim form. Externally sponsored travel claims must include an explanation as to how the travel or business event relates to the research or project.

8.3.4. Individuals may not claim the expenses of others unless specifically provided for in this Procedure.

8.3.5. Identification of people for whom expenses were incurred, in addition to the claimant, must be included in the claim.

8.3.6. Submit claims online by entering a detailed reason for expenses, attaching scanned receipts, acknowledging the certification statement and then clicking the submit expense report button. The Claim will automatically route for electronic approval.

8.3.7. Claimants are asked to retain a hard copy of their receipts until their claim has been paid in case there is a query or if a scanned version is not clear. The claimant must ensure that scanned or photo images of receipts are legible. There is no requirement to submit the original copies with the claim, or to keep them once the claim is paid.

8.4. Approval

8.4.1. Detailed review of travel expense claims may be performed by members of the support staff (reviewer) who have sufficient knowledge of the Policy, Procedures and external sponsor requirements. The Account Holder or delegate must ensure the claim is reasonable and relevant.
8.4.2. Account Holder’s approval, or their delegate’s approval, is required for any claim made an account not under their financial authority. Approval authority may be delegated, but accountability is retained by the designated authority.

8.4.3. Account Holder authority to approve business and travel expense claims may only be delegated one-level-down using normal financial authority delegation procedures, unless approval is received from the appropriate Vice-President or Associate Vice-President.

8.4.4. One-up approval is required when the Account Holder is the claimant. In the case where an Account Holder acts as a host (see sections: 9.0, Hosting Expenses, 10.0 Internal Meetings Expenses, and 11.0 Internal Recognition Event Expenses), authorization one level higher than anyone in attendance at the function is required.

8.4.5. Externally sponsored research expenses may be subject to additional requirements. If the claimant is uncertain about the eligibility of an expense, they should consult Research Accounting or the fund sponsor.

8.4.6. If suppliers, manufacturers, marketers, or other parties seeking a commercial relationship with SFU, offer to pay for any portion of an SFU employee’s travel costs or registration fees, the offer must be declined. Exceptions must be pre-approved by the Vice President Finance and Administration. Such offers are absolutely prohibited during a competitive bidding process in which the party is a proponent, or if the party is a potential proponent in a future business opportunity with SFU.

8.4.7. Individuals authorizing claims are responsible for exercising judgment in applying the intent of the Policy, Procedure, and external funding sponsor requirements.

8.4.8. Compliance auditing before releasing payment is the responsibility of Finance to ensure compliance with this Policy, Procedure, contractual requirements, funding arrangements, and tax requirements, and may be performed on a risk-assessed sample basis. As such, Research Accounting or Financial Operations may question any claim and request additional information.

8.4.9. Incomplete claims will be returned to the claimant for completion, or the questionable amounts will be deducted (with the net amount being paid and the claimant informed of the discrepancy) enabling the matters of concern to be resolved and resubmitted where appropriate.

8.4.10. Payments to employees are made electronically to the claimant’s bank account and an email notification is sent to the claimant. Scanned images of paid claims documentation are available to the Account Holder charged with the expense through the FAST financial inquiry system.
9. NON-REIMBURSABLE EXPENSES

9.1. The following expenses are not reimbursable:

a. Air travel cancellation insurance (see section 7.4.7)
b. Airfare purchased through a loyalty points program such as Air Miles;
c. Airport lounge access fees;
d. Car washes;
e. Collision costs;
f. Computers (computers, monitors, laptops, notebooks, iPads, printers, etc.), (these must be centrally purchased except where claimed pursuant to professional development policies);
g. Costs of personal trips added to travel;
h. Costs resulting from failure to cancel a guaranteed reservation;
i. Equipment and furnishings;
j. Expenses for partners, spouses, or family members travelling with the claimant unless justified by university business and approved in advance by the President, a Vice-President, or an Associate Vice-President;
k. Gifts for Personal Congratulatory Events (see section 6.8)
l. Immigration fees and all associated fees;
m. Interest charges arising from late submission of claims for reimbursement;
n. Kennel costs for dogs and other pets;
o. Library fines;
p. Loss or damage of personal possessions while travelling;
q. Medical bills, prescriptions, etc., except for immunization costs incurred for foreign business travel as recommended by the Public Health Agency of Canada;
r. Memberships for social, recreational, retail/wholesale organisations (except for the Bookstore), and personal credit card programs;
s. Passports;
t. Personal entertainment while travelling, including but not limited to, visits to movie theatres and activity fees;
u. Personal or incidental expenses including but not limited to toiletry articles;
v. Political donations; and,
w. Traffic and parking violations.

9.2. Optional Recreational and Social Events

Optional recreational and social events coinciding with conferences, seminars, and similar events (i.e., golf, tours and social events) are non-reimbursable personal expenses. Additional hotel, meal and other expenses to participate in such events or to engage in other personal pursuits are not reimbursable. The cost to have a spouse, domestic partner, or family member participate in dinners, or the social component of a conference, is not reimbursable.
10. ASSISTANCE

<table>
<thead>
<tr>
<th>Area of Inquiry</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General</strong> questions, training, and assistance with claims and advances.</td>
<td><strong>Payment Services</strong>&lt;br&gt;778 782 7087&lt;br&gt;<a href="mailto:payables@sfu.ca">payables@sfu.ca</a></td>
</tr>
<tr>
<td><strong>Research</strong> expense eligibility using externally sponsored funds</td>
<td><strong>Research Accounting</strong>&lt;br&gt;www.sfu.ca/finance/contact.html</td>
</tr>
<tr>
<td><strong>Risk and Liability</strong> questions about safety, security, and insurance coverage</td>
<td><strong>Safety and Risk Services</strong>&lt;br&gt;www.sfu.ca/srs</td>
</tr>
<tr>
<td><strong>Employee Benefits and Health Insurance</strong></td>
<td><strong>Human Resources</strong>&lt;br&gt;778-782-3237&lt;br&gt;<a href="mailto:human_resources@sfu.ca">human_resources@sfu.ca</a></td>
</tr>
</tbody>
</table>

11. RELATED LEGAL, POLICY AUTHORITIES AND AGREEMENTS

- A 21.04 Benefits for SFUFA Bargaining Unit Members, Retirees and Visiting Faculty
- A 21.02 Relocation Expenses for Tenure-Track Faculty
- AD 9.22 Reimbursement of Professional Development
- AD 11.01 Purchasing Policy
- AD 3.01 Petty Cash
- AD 3.02 Business and Travel Expense Policy
- AD 9.07 Group Benefit Plans
- AD 9.12 Business Travel Protection
- B 10.11 Signing Authority
- GP 8 Delegation of Authority
- GP 9 Relocation Expenses
APPENDIX I - RATES

A1. Per Diem Meal Reimbursement Rates*

<table>
<thead>
<tr>
<th>Meal</th>
<th>Canada</th>
<th>International</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Value $</td>
<td>Value $</td>
</tr>
<tr>
<td>Breakfast Only</td>
<td>20.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Lunch Only</td>
<td>20.00</td>
<td>25.00</td>
</tr>
<tr>
<td>Dinner Only</td>
<td>35.00</td>
<td>45.00</td>
</tr>
<tr>
<td>Full Day</td>
<td>75.00</td>
<td>95.00</td>
</tr>
</tbody>
</table>

*Rates are CAD, effective October 01, 2020

A2. Miscellaneous Expense Reimbursement Rates

<table>
<thead>
<tr>
<th>Expense</th>
<th>Value $</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Vehicle Usage**</td>
<td>0.61 per kilometer</td>
<td>Section 7.4</td>
</tr>
<tr>
<td>Private Accommodation</td>
<td>45.00 per night</td>
<td>Section 7.2</td>
</tr>
<tr>
<td>Hosting Expenses</td>
<td>75.00 /attendee per event</td>
<td>Section 6.1</td>
</tr>
<tr>
<td>Recruitment Hosting for Faculty &amp; Executive Candidates</td>
<td>100.00 per person 300.00 per event (concurrent maximums)</td>
<td>Section 6.1</td>
</tr>
<tr>
<td>Gifts</td>
<td>200.00 maximum</td>
<td>Section 6.8</td>
</tr>
<tr>
<td>Gift cards for students or employees</td>
<td>25.00 maximum</td>
<td></td>
</tr>
<tr>
<td>Exception: Entertainment and gifts are ineligible on externally sponsored grants and contracts unless written sponsor approval has been provided</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel Advances</td>
<td>250.00 minimum</td>
<td>Section 8.1</td>
</tr>
<tr>
<td>Other transportation expenses: receipts are not required for expenses below the threshold. External funds always require receipts.</td>
<td>25.00 maximum</td>
<td>Section 7.5</td>
</tr>
</tbody>
</table>

*Rates are CAD, effective October 01, 2020

**Personal Vehicle Usage, updated July 01, 2022