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APPENDIX 1 - Business and Travel Expenses Rates
1.0 Definitions

1.1. **Account Holders** are individuals holding positions at the University which have been delegated front-line operational and administrative responsibility for a responsibility centre and the financial authority to approve expenditures from related accounts.

1.2. **One-level-down delegation** is from an Account Holder to a directly reporting university staff member.

1.3. **One-up approval** is by the claimant’s Oversight Officer - who is directly higher in the organization than the claimant and has financial authority for the responsibility centre to which the costs are being charged. It occurs when an Account Holder, or their delegate, is the claimant and it is required because Account Holders are prohibited from approving payments to themselves. Claims by the President, members of the Board of Governors in their Board role, Vice-Presidents, and Associate Vice-Presidents are approved by the Vice-President, Finance and Administration. For externally sponsored business and travel claims, where a claimant is a peer of the Account Holder (Principal Investigator) the one-up person of the Account Holder is also to approve the claim.

1.4. **University-administered funds** are all funds that flow through the University’s bank accounts, including grants, contract payments and funds held in trust.

2.0 Principles of Business and Travel Expense Reimbursement

2.1. **Board Policy AD 3.02** provides the Principles of Business and Travel Expense Reimbursement which provide the context for these detailed Procedures.

2.2. **All expenses** must be appropriate to an organization primarily funded by public taxation, student fees, charitable donations, and contracted grants.

2.3. **Non-taxable reimbursement**, as defined by the Income Tax Act, is the requirement of all payments pursuant to this Policy and Procedure. Taxable payments to employees are made through payroll.

2.4. This Procedure applies to all university-administered funds.

3.0 Travel Purpose and Preparation

3.1. **The purpose** of expenses claimed must be for approved university business consistent with the university mission, university policies, contracts, professional standards, and legislation.

3.2. **Pre-approval** by an individual in a position with appropriate approval authority, and review of external agency guidelines where applicable, will assist in ensuring that expenditures made are reimbursable.

3.3. **Reasonable actual costs** are the basis of reimbursement except where allowances are provided per Appendix 1. If claimants exceed reasonable costs, only the reasonable portion is reimbursable. Determining the reasonableness of expenses is the responsibility of Account Holders or their delegates, and Oversight Officers.

3.4. **Planning** for foreign travel must consider the potential hazards and risks posted on the Department of Foreign Affairs and International Trade Canada website. The University’s Safety & Risk Services department is available for consultation.

3.5. **Externally sponsored funding agency** contractual requirements and university rules for reimbursement must be complied with. Where the University would normally not allow an expense but it is permitted by an external sponsor, the expense may—at the University’s discretion—be reimbursed from the external sponsor provided funds.

3.6. **Departments or Faculties** may have additional restrictions on business and travel expense reimbursement.
4.0 Accommodation

4.1. Accommodation reimbursement is limited to reasonable amounts in the circumstances and normally will not exceed the rate of a single standard room unless approved by the President, a Vice-President, or an Associate Vice-President, and (in the case of externally funded projects) the external sponsor. Any additional charges for individuals who accompany the claimant and are not on university business do not qualify for reimbursement. Government rates or Canadian Association of University Business Officers (CAUBO) rates are to be requested at hotels in Canada.

4.2. Lower Mainland accommodation within a 32 km radius of the employees’ usual place of work is not reimbursable, unless approved by the President, a Vice-President, or an Associate Vice-President, and (in the case of externally funded projects) the external sponsor.

4.3. Private accommodation (i.e., staying with friends, colleagues, or family) may be reimbursed at allowance rate per night as specified in Appendix 1 of Policy AD 3.02. No receipts are required.

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

5.0 Meals During Travel

5.1. Meals during travel (away from the ordinary location of work, primary residence or secondary residence) may be claimed when not otherwise provided (e.g., by conferences, transportation carriers, hosts, or as a part of field or course work).

5.2. Meals for travelling individuals other than the claimant will not be allowed unless the expense is approved as hosting (see section 9, Hosting Expenses) or athletic team or student group field travel (see section 13) in order to facilitate Statement of Financial Information Reporting requirements. 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 authority (based on the organizational chart). The names of the participants will be recorded to provide evidence of compliance with the Policy. If there are equally senior members of the group any of the senior members may pay and claim the expense.

5.3. Meal receipts providing itemized details of the meal are reimbursable for reasonable actual costs of food, non-alcoholic beverages, gratuities, (normal maximum 15%) and taxes when travelling on university business – normally up to the amount of total per diems for eligible meals that day.

5.4. Per diem allowances for meals include tips and taxes; may be claimed without receipts at the rates established in Appendix 1; and, cannot be claimed on behalf of others except as provided in section 13.3.

5.5. The claimant is given a choice to claim the actual costs with receipts or the per diem amount without the need for receipts.

6.0 Transportation

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

6.2. Private vehicles (mileage)

6.2.1. Private vehicle usage will be reimbursed at the rate set out in Appendix 1, which is not greater than the amount eligible under the Income Tax Act for tax-free reimbursement for the first 5,000 km of travel. Home to work and return travel (commuting) is not
reimbursable. A portion of the reimbursement for kilometers in excess of the calendar-year annual 5,000 km will be reported as a taxable benefit to the employee, as required by the Income Tax Act.

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

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

6.3. **Rental vehicles**

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

6.3.2. **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.

6.4. **Air travel**

6.4.1. **Economy Class** air travel should utilize the most direct route, with due consideration to effective use of the traveler’s time. While airlines frequently change the names of categories of the seats they sell, for these purposes, Economy Class means a lower cost seat on the flight selected. Business Class may be allowed with prior approval of the President, a Vice-President, or an Associate Vice-President, but only for flights of more than 8 hours’ of flight duration. In the case of an externally funded project, prior approval of the external sponsor is also required. First Class is not allowed. Executive approval is not required where a grant or contract explicitly provides for Business or First Class travel.

6.4.2. **Expense claim submission prior to travel** is allowed, with documentation of payment, for prepaid air travel, conference registration, and hotels which require the full payment at the time of booking (see section 16.0, Claim Preparation and Documentation), except for externally funded projects due to sponsor requirements of 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.

6.4.3. **Air travel purchased for non-employees** (e.g., contractors, non-employee researchers, etc.) cannot be expensed to externally sponsored projects in advance of travel due to sponsor requirements. 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.

6.4.4. **Air travel cancellation insurance** is not reimbursable as the University will compensate the purchaser for the cost of cancelled or changed flights in the following circumstances:

- Sickness, bodily injury, or the death of the individual or a member of the individual’s immediate family;
• Terrorism 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.

6.4.5. 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. Safety & Risk Services will provide information about airline cancellation claims and the use of airline flight credits. Departments may, at their operating expense, authorize reimbursement of conference fees and accommodation cancellation costs. It is the responsibility of employees to cancel their bookings in a timely manner, when possible, and to make an active effort to recover refunds and credits.

6.4.6. Airport lounge access fees are not reimbursable.

6.5. Flexibility for travel arrangements is provided to the traveler to:

6.5.1. Extend the duration of travel to take advantage of reduced airfare. In this case the University will pay the additional hotel and meal costs, provided that the extra costs do not exceed the demonstrated savings; and

6.5.2. Utilize a private vehicle for personal convenience: The University may reimburse actual costs (kilometers driven, meals, accommodation, etc.) for the travel, but not exceeding the demonstrated cost of economy airfare.

6.5.3. Evidence of savings is required with submission for reimbursement.

6.6. Other transportation expenses such as parking, road tolls, ferries, taxis and public transportation are reimbursable based on receipts. Receipts are not required where the individual receipt is below the threshold published in Appendix 1. Externally sponsored projects require receipts regardless of the amount.

6.7. Inter-campus travel reimbursement is guided by the following principles.

• 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.
• Travel from the first campus of work during the day to other campuses may be reimbursable based on the individual’s terms of employment.
• 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.
7.0 Insurance When Travelling on University Business

7.1. WorkSafe BC coverage may be applicable to employees who are injured while performing university business away from their normal place of work. Inquiries are to be directed to Environmental Health & Safety.

7.2. Health insurance provided by the Medical Services Plan (MSP) and the University’s Group Extended Health Benefits Plans (EHB), Group Life Insurance and Optional Life Insurance, and Accidental Death and Dismemberment Insurance may be applicable to eligible employees. It is the responsibility of the traveler to ensure the adequacy of their health insurance coverage based upon the specific circumstances of their travel. Information is available from the Human Resources Department. Employees may choose to purchase additional coverage at their own expense.

7.3. 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. Information is available from Safety & Risk Services.

7.4. Business travel protection insurance is provided pursuant to Policy AD 9.12.

7.5. 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. Information is available from Safety & Risk Services.

8.0 Incidental Travel Expenses

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

8.2. 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.

8.3. Telephone local and long distance 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.

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

9.0 Hosting Expenses

9.1. Hosting activities are required to involve 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.

9.2. Hosting expenses may include hospitality and entertainment in support of the University’s mission. The types of hosting expenses that may be incurred 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. Alcoholic beverages are only reimbursable when consumed in the context of a meal and in modest quantity.

9.3. Judgment must be exercised by personnel incurring and approving hosting expenses to ensure that they are appropriate to an organization primarily funded by public taxation, student fees, and charitable donations.

9.4. Maximum normal amount per person per event, including tips (normal maximum 15%) and taxes, is provided in Appendix 1. Unauthorized hosting expenses beyond the stated maximum are a personal expense and cannot be reimbursed from any university managed funds.
9.5. **Recruiting maximum** for hosting faculty and executive candidates, including tips (normal maximum 15% on cost excluding taxes) and taxes, is provided in Appendix 1 as concurrently applicable maximums per dinner event and per participant. Family members of search committee members are not eligible for reimbursement. Recruiting hosting at this maximum amount is limited to one such event per faculty member or executive candidate being recruited. Where there is more than one recruiting hosting event per candidate being recruited, additional events have the regular hosting rate, defined in Appendix 1.

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

9.7. **Approval** of hosting expense claims is required by an authorized individual in a position higher on the organizational chart than anyone in attendance at the function and must be approved by the President, a Vice-President, or an Associate Vice-President; or, if the claim is less than the prescribed maximum, a Dean may approve.

9.8. **Political donations** are not allowed. Political donations are payments to any registered political party (municipal, provincial, or federal), to any political candidate’s campaign fund, or a component of a fee paid to attend an event.

9.9. **Charitable donation** receipts obtained incidental to hosting activities must be filed with the related expense claim if the claimant would like to be reimbursed 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.

9.10. **Business Club Membership** reimbursement is restricted to the positions of: President; Vice-President, Advancement and Alumni Engagement; Vice-President, External Relations; and Dean, Beedie School of Business. Reimbursement of charges arising from the use of business club memberships is limited to the conduct of university business.

9.11. **External sponsors** may have additional restrictions on hosting activities.

10.0 **Internal Meeting Food and Beverage Expenses**

10.1. **Internal meetings** to discuss academic and business affairs of the University are normally to be held on-campus during working hours. For scheduling on other business reasons, internal meetings may have group catered meals for modest provision of foods and non-alcoholic beverages, normally not exceeding the per diem amount for the applicable meal. Off-campus internal meetings are to be exceptional, with justification recorded and subject to the foregoing reimbursement requirements. Internal meeting expenses cannot normally be charged to externally sponsored projects.

11.0 **Internal Recognition Event Food and Beverage Expenses**

11.1. **Internal recognition event expenses** are intended to recognize individual personnel and teams for achievement, retirement, etc., and to foster the development of high performance teams.

11.2. **Limitations on internal recognition** events in terms of frequency, nature, and cost are intended to ensure they are appropriate to an organization primarily funded by public taxation, student fees and charitable donations. Judgment must be exercised by the personnel incurring and approving internal recognition expenses.

11.3. **Eligible internal recognition event food and beverage expenses** are normally limited to the meal per diem amount with limited occasions where the maximum is that of Hostig Expenses per person contained in the Appendix 1 of Policy AD 3.02.
11.4. **Alcohol** at internal recognition events is limited to: (a) end of workday events; (b) one drink (ticket) or serving portion per participant; (c) served with food; and (d) the stated maximum expense per person for the event.

12.0 **Non-Travel Business Expenses**

12.1. **Non-travel business expenses** are normally paid directly to vendors by the University or via PCard payments. Where employees make incidental out-of-pocket purchases on behalf of the University, they may be reimbursed by a petty cash payment or through the business and travel expense claim process described herein. Where corporate programs exist (e.g., office supplies and cell phones) these arrangements are to be utilized where the charges relate to operating expense accounts.

12.2. **Gifts for employees** are reimbursable only for: Employment Recognition such as for retirements, achievements, and similar purposes; and, compassionate gifts (usually flowers) for situations such as bereavement, extended sickness, or similar circumstances up to the maximum provided in Appendix 1 of Policy AD 3.02. Gifts for employees are not reimbursable for Personal Congratulatory Events including: graduation, engagement, marriage, baby showers, birth, adoption and anniversaries. Exceptions require the approval of the President, a Vice-President, or an Associate Vice-President. Gifts are not eligible expenses for externally funded projects.

12.3. **Nominal gifts**, provided infrequently and of minimal value (e.g., low-cost promotional objects, souvenirs with no significant cash value, etc.) are reimbursable.

13.0 **Athletic Team and Student Group Field Travel**

13.1 **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 5.2) that individuals only pay their own expenses. Notwithstanding the exceptions stated in this section the general requirements of the Procedure apply.

13.2 **Transportation and accommodation** for athletic team and student field travel, except for minor amounts and emergency situations, are to be paid directly to vendors by the University or via PCard payments.

13.3 **Per diem meal allowances**, as provided for in section 5.4 and Appendix 1, may be paid by the leader of the athletic team or student groups field travel event and be reimbursed based on signed acknowledgements of the participants specifying details as to the particular meals, dates and amounts received.

13.4 **Group prepared meals** occur in relation to field travel to remote camp sites. 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.

14.0 **Non-Reimbursable Expenses**

14.1. **Non-reimbursable expenses** include, but are not limited to, the following:

- Airfare purchased through a points program such as Air Miles;
- Airport lounge access fees;
- Air travel cancellation insurance;
- Car washes;
- Computers (computers, monitors, laptops, notebooks, iPads, printers, etc.), (these must be centrally purchased except where claimed pursuant to professional development policies);
- Collision costs;
Costs of personal trips added to travel;
Costs resulting from failure to cancel a guaranteed reservation;
Equipment and furnishings;
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;
Gifts for Personal Congratulatory Events (see section 12.2)
Immigration fees and all associated fees;
Interest charges arising from late submission of claims for reimbursement;
Kennel costs for dogs and other pets;
Library fines;
Loss or damage of personal possessions while travelling;
Medical bills, prescriptions, etc., except for immunization costs incurred for foreign business travel as recommended by the Public Health Agency of Canada;
Memberships for social, recreational, retail/wholesale organisations (except for the Bookstore), and personal credit card programs;
Passports;
Personal entertainment while travelling, including but not limited to, visits to movie theatres and activity fees;
Personal or incidental expenses including but not limited to toiletry articles;
Political donations; and,
Traffic and parking violations.

14.2. Optional add-on events at conferences, seminars and similar events (i.e., golf, tours and social events) are a personal expense that is not reimbursed by the university. Additional hotel, meal and other expenses to participate in such add-on events or to engage in other personal pursuits are not reimbursable expenses. The cost to have a spouse participate in dinners or the social component of a conference is not reimbursable.

15.0 Advances

15.1. 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.

15.2. Minimum amount for the issuance of an advance is specified in Appendix 1 of Policy AD 3.02.

15.3. Settlement of advances must be completed by the earlier of:
Within 30 days from completion of travel; or
The fiscal year end (March 31st) in which the travel was completed.

15.4. 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 charged for the overdue advance settlement and it is a taxable benefit to the employee.
16.0 Claim Preparation and Documentation

16.1. **Claims submissions** are due within 30 days of completing travel or incurring business expenses and, normally, submission should occur no later than March 31st 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.

16.2. **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. After completing the trip, submit proof of attendance (e.g., conference program, boarding pass, or hotel receipt) with the primary claim.

16.3. **Original receipts** are required to support claims, except in the cases of per diem allowances, km allowance, and other transportation expenses that are less than the threshold provided in Appendix 1 of Policy AD 3.02. Evidence that the travel occurred, such as airline boarding passes, hotel bills, conference programs, or alternative evidence must be submitted with the related invoice for reimbursement. Electronic boarding passes are acceptable evidence of travel and may be included with claims to Financial Services, but must clearly indicate flight information. It is the responsibility of the claimant to ensure that they can provide supportive evidence with their claims. Credit card vouchers or photocopies will not be accepted for reimbursement. Except where per diem or km allowances are being claimed, externally sponsored projects require receipts with itemized charges.

16.4. **Credit card numbers** on receipts are to be blacked out by the claimant before submission, as this information is private and unnecessary for the claim.

16.5. **Lost receipts** may be eligible for claims adjudication by completing a Lost Receipt Claim Form. If a receipt is lost for an item which can be categorized as an Other Transportation Expense (section 6.6) and the value is less than threshold defined in Appendix 1 to the Procedure, a Lost Receipts Form is not required and the item may be claimed following normal procedures.

16.6. **Organization of receipts** in the order of travel will expedite the process. Taping small receipts to a sheet of plain paper will expedite scanning and viewing the image online, and will reduce the risk of loss of small receipts. Do not use staples as they must be removed before automated scanning.

16.7. **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.

16.8. **Claims**

16.8.1. **Employees** are required to submit online claims for travel and related expenses. Online claims can be completed through mySFU. Instructions on the process are provided on the Financial Services website.
16.8.2. 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.

16.9. **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.

16.10. **Individuals may not claim the expenses of others** unless specifically provided for in this Procedure (per section 5.2).

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

16.12. **Completed claim forms** are to be printed, original receipts attached, and documents signed by the claimant and authorized in writing by the appropriate authority before being forwarded to Payment Services.

16.13. **Approval**

16.13.1. **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. Overall review and approval must be completed by the Account Holder or delegate to ensure the claim is reasonable and relevant.

16.13.2. **Account Holder’s approval**, or their delegate’s approval, is required for any claim made to than account under their financial authority. Approval authority may be delegated, but accountability for the function is retained by the designated authority.

16.13.3. **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.

16.13.4. **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.

16.13.5. **Externally** sponsored business and travel expenses may be subject to additional requirements for which Research Accounting can provide information. For example, visiting researchers and peers whose travel is paid from Tri-Council funding, must have claims approved by the Dean or Department Chair in addition to the Account Holder/Principal Investigator.

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

16.14. **Compliance Auditing** before releasing payment is the responsibility of Financial Services 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, Financial Services, including Research Accounting, may question any claim and request further information.

16.15. **Incomplete claims** may be either returned to the claimant for completion or the questionable amounts 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.
16.16. **Payments** to employees are made electronically to the claimant’s bank account and email notification is provided 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.

### 17.0 Assistance

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<thead>
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<th>Topic Area</th>
<th>Responsible Unit</th>
<th>Local/email</th>
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<td>Training and assistance for claims and advances</td>
<td>Payment Services</td>
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<td>778-782-4978&lt;br&gt;<a href="mailto:ehs_sfu@sfu.ca">ehs_sfu@sfu.ca</a></td>
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Effective Date: July 1, 2016
APPENDIX 1
Business and Travel Expenses Rates

Table 1: Meals Per Diem Reimbursements (Receipts not required; Policy AD 3.02, section 3.9; Procedures 5.4)

<table>
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<td>Lunch</td>
<td>15.00</td>
<td>18.00</td>
<td>17.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>29.00</td>
<td>34.00</td>
<td>33.00</td>
</tr>
<tr>
<td>Total per day</td>
<td>57.00</td>
<td>68.00</td>
<td>63.00</td>
</tr>
</tbody>
</table>

Table 2: Other Expenses

<table>
<thead>
<tr>
<th>Reimbursement</th>
<th>$ Value (including tips &amp; taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private Vehicle Usage (mileage)</td>
<td>0.51/kilometer Receipts not required</td>
</tr>
<tr>
<td>(Policy, section 3.11; Procedure, section 6.2.1).</td>
<td></td>
</tr>
<tr>
<td>Effective July 1, 2008.</td>
<td></td>
</tr>
<tr>
<td>Private Accommodation</td>
<td>35.00/night Receipts not required</td>
</tr>
<tr>
<td>(Policy, section 3.7; Procedure, section 4.3).</td>
<td></td>
</tr>
<tr>
<td>Effective October 18, 2004.</td>
<td></td>
</tr>
<tr>
<td>Hosting Expenses</td>
<td>65.00/person, per event</td>
</tr>
<tr>
<td>(Policy, section 3.12; Procedure, section 9.4).</td>
<td></td>
</tr>
<tr>
<td>Effective August 16, 2013.</td>
<td></td>
</tr>
<tr>
<td>Externally funds always require receipts.</td>
<td></td>
</tr>
<tr>
<td>Recruiting Hosting Expenses for Faculty &amp; Executive Positions</td>
<td>$300/dinner event $100/participant concurrent maximums</td>
</tr>
<tr>
<td>(Procedure, section 9.5) Effective July 1, 2016</td>
<td></td>
</tr>
<tr>
<td>Gifts</td>
<td>200.00 maximum</td>
</tr>
<tr>
<td>(Policy, section 3.14; Procedure, section 12.2).</td>
<td></td>
</tr>
<tr>
<td>Effective October 18, 2004.</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>
</tr>
<tr>
<td>Travel Advances</td>
<td>250.00 minimum</td>
</tr>
<tr>
<td>(Policy, section 3.4 and 3.17; Procedure, section 15.2).</td>
<td></td>
</tr>
<tr>
<td>Effective October 18, 2004.</td>
<td></td>
</tr>
<tr>
<td>Other Transportation Expenses threshold</td>
<td>25.00</td>
</tr>
<tr>
<td>(Policy, section 3.16; Procedure, section 6.6).</td>
<td>Receipts are not required for expenses below threshold</td>
</tr>
<tr>
<td>Externally funds always require receipts.</td>
<td></td>
</tr>
</tbody>
</table>

For assistance, please contact Payment Services at 778-782-7087 or TEX_Help@sfu.ca.