



**SIMON FRASER UNIVERSITY
Policies and Procedures**

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Business and Travel Expense

1.0 Preamble

The Board of Governors (the Board) is responsible for the management of the University's financial and business affairs pursuant to section 27 the *University Act of BC*. The reimbursement of business and travel expenses is one aspect of the Board's responsibilities under the Act.

2.0 Purpose

The purpose of this Policy is to establish the terms under which reimbursements may be made by Board members, faculty, staff and others for reasonable out-of-pocket expenditures while on University business. Reimbursements under this policy will be issued in a manner that leads to:

- Prudent and judicious use of University-administered public funds;
- Consistent management of expenses; and,
- Compliance with statutory, contractual, funding agency, accounting and reporting requirements.

3.0 Principles of Business and Travel Expense Reimbursement

The University will reimburse appropriate business and travel expenses in accordance with the principles set out below. Reimbursement will be made using the processes set out in the related procedures and at the rates set in the appendix.

3.1 Purpose of expenses to be reimbursed must relate to approved University business which is consistent with the mission of the University.

3.2 Reimbursement rates will be guided by comparators to achieve reasonable rates and published in the related appendix.

3.3 University will reimburse the reasonable actual costs of business and travel expenses which satisfy the criteria of this Policy, and related procedures and the appendix. If claimants exceed reasonable costs, only the reasonable portion is reimbursable.

3.4 Approval of expenses and advances must be by the Account Holder or an individual in an authorized position for that responsibility centre. Expenses of the Account Holder must be approved by a person in an authorized position for that responsibility centre, who is higher on the organization chart than the Account Holder.

3.5 Account Holder authority for business travel and expenses may only be delegated one level down from the Account Holder to a position in a direct reporting relationship.

3.6 Accommodation will not exceed reasonable costs for the circumstances (i.e., the rate of a single standard room).

3.7 Private accommodation will be reimbursed at an amount specified in the related appendix.

3.8 Lower Mainland accommodation is not normally reimbursable for claimants who live in the region.

3.9 Meals during travel are reimbursable for the reasonable actual costs of food and non-alcoholic beverages, or for *per diem* amounts. If meals are otherwise provided (e.g., as a part of a conference registration fee) this expense is not reimbursable.

3.10 Travel must be the most direct and economic option, with due consideration to effective use of the traveler's time. Luxury modes of travel, such as first class airfare or luxury model car rentals, are not reimbursable expenses.

3.11 Private vehicle usage will be reimbursed at a rate that does not exceed the amount eligible under the Income Tax Act for tax-free reimbursement.

3.12 Hosting expenses that advance the University's mission may be reimbursed for hospitality, entertainment, food, beverages, and social or recreational activities.

3.13 Hosting expenses must be approved by the Account Holder and a person in a position at least one administrative level higher than an individual in attendance at the event.

3.14 Gifts for employees are only reimbursable for retirements, achievement, recognition, compassionate, and similar purposes to normal maximums.

3.15 Political donations are not reimbursable.

3.16 Original documentation must be provided to substantiate expense claims, except for specified allowances and certain small receipts specified in Appendix 1.

3.17 Claims and advances are to be settled by the earlier of:

- within 30 days from completion of travel, or
- by the fiscal year end (March 31st) of the year in which the travel was completed.

3.18 Auditing of approved claims prior to payment is at the discretion of Financial Services and may be undertaken on a risk-assessed sample basis.

4.0 Scope

4.1 This Policy applies to all business and travel expenses paid by reimbursement, University credit cards, vendor payments, and petty cash from University-administered funds. It does not apply to professional development expenses claimed pursuant to Policies AD 9.22 and AD 10.11, or relocation expenses claimed pursuant to Policy A 21.02, unless those policies and/or their related procedures specifically reference this Policy.

4.2 Funding agency contractual requirements must be complied with, in addition to the University's requirements. 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's funds.

5.0 Roles and Responsibilities

5.1 Claimants are responsible for being familiar with this Policy, and related procedures and the appendix, and the requirements of external funding sponsors.

5.2 Individuals approving claims and advances are responsible for understanding and applying this Policy, and related procedures, as well as the requirements of external funding sponsors. The authority to approve expenses may be delegated, but accountability is retained by the position that has delegated authority from the Board.

5.3 The Vice President, Finance and Administration, after appropriate consultation with the President and Vice Presidents, is responsible for administering and interpreting the application of this Policy, and establishing rates and practices for travel by publishing appendices and procedures pursuant to this Policy.

Table 1: Related Policies

| Policy Title | Number |
|--|---------------|
| Relocation Expenses for Tenure-Track Faculty | A 21.02 |
| Benefits for SFUFA Bargaining Unit Members, Retirees and Visiting Faculty | A 21.04 |
| Petty Cash | AD 3.01 |
| Business Travel Protection | AD 9.12 |
| Reimbursement of Professional Development Expenses (administrative and professional staff) | AD 9.22 |
| Reimbursement of Professional Development Expenses (general) | AD 10.11 |
| Signing Authority | B 10.11 |
| Delegation of Authority | GP 8 |
| Relocation Expenses | GP 9 |

Click here for the "Procedure for Business and Travel Expenses" (includes the Appendix).