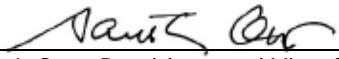




SUBJECT	PROPOSED POLICY 83 – TRAVEL AND OTHER BUSINESS-RELATED EXPENSES
MEETING DATE	NOVEMBER 20, 2018

Forwarded on the Recommendation of the President

**APPROVED FOR
SUBMISSION**



Santa J. Ono, President and Vice-Chancellor

FOR INFORMATION

Report Date	November 5, 2018
Presented By	Hubert Lai, Q.C., University Counsel Peter Smalles, Vice-President Finance & Operations

EXECUTIVE SUMMARY

The purpose of proposed Policy 83 (Travel and Other Business-Related Expenses) and associated Procedures (together, the “**Proposed Policy**”) is to update, consolidate, and create a principle-based policy to govern the incurring of expenses on behalf of the University and claims for reimbursement of expenses. The current version of Policy 83 (Travel and Related Expenses) has a daily impact on University faculty and staff and, in some cases, other persons, and must be both user friendly and consistent with best practices in other public sector organizations. Policies 79 (Travel Assistance for Graduate Students) and 80 (Travel Expenses – Recipients of Honorary Degrees) were created over 40 years ago to address very narrow issues. With the more recent creation of broader-based policies, such as the current version of Policy 83, it is unhelpful to continue to address the narrow issues in Policies 79 and 80. Policies 84 (Entertainment) and 115 (Gifts) are related to expenses and the principles in these policies can be consolidated into the Proposed Policy.

Attachments

1. A blackline version comparing the Proposed Policy to the current version of Policy 83 and its procedures
2. A clean copy of the Proposed Policy 83
3. Links to the current policies and related documents (i.e. directives and guidelines) are available at:
 - [Policy 79 - Travel Assistance for Graduate Students](#)
 - [Policy 80 - Travel Expenses - Recipients of Honorary Degrees](#)
 - [Policy 83 - Travel and Related Expenses](#)
 - [Policy 83 - Directive Issues Dec. 1, 2016](#)
 - [Policy 84 - Entertainment](#)
 - [Policy 115 - Gifts](#)
 - [Expenditure Guidelines](#)

INSTITUTIONAL STRATEGIC PRIORITIES SUPPORTED
 Learning Research Innovation Engagement
(Internal / External) Internationalor a **Operational****DESCRIPTION &
RATIONALE**

The Policy Review Committee was given a mandate to review Policies 79 (Travel Assistance for Graduate Students), 80 (Travel Expenses – Recipients of Honorary Degrees), 83 (Travel and Related Expenses), 84 (Entertainment) and 115 (Gifts) and their respective procedures, and directives if any (collectively, the “**Current Policies**”) and determine the appropriate revisions necessary to produce a consolidated Proposed Policy that would govern the incurring of business-related expenses on behalf of the University and reimbursement thereof in a manner that is clear, concise, user-friendly and that will remain up-to-date for a long period of time.

The University is undergoing a reorganization of its financial processes through the Integrated Renewal Program, which will ultimately significantly change the manner in which business-related expenses are managed. The Proposed Policy sets out a specific process to create formal rules governing the incurring of business-related expenses on behalf of the University and claims for reimbursement of such expenses (“Rules”). This principle-based approach ensures that frequent monitoring and revisions of the Proposed Policy will not be required as the information in the Proposed Policy is unlikely to become outdated. The principles outlined in the Proposed Policy will continue to apply regardless of the expense management system that is implemented at the University from time to time. The ability to create and modify Rules allows for greater flexibility to adapt to changing conditions in a timely manner.

Summary of Current Policies

Policy 79 (Travel Assistance for Graduate Students) was created 40 years ago and consists of one sentence which states that the University will not provide travel assistance from general University operating funds not designated for this purpose, as a subsidy to enable graduate students to enrol in a program of studies. A stand-alone policy of the Board of Governors (the “**Board**”) is not necessary to address this narrow issue.

Policy 80 (Travel Expenses - Recipients of Honorary Degrees) is over 40 years old and addresses travel expenses of recipients of honorary degrees. Its content is very specific and unnecessary in light of the broad, principle-based Proposed Policy.

The Board approved current Policy 83 (Travel and Related Expenses) in November 2000 and this policy was last revised in June 2005. The principles set out in the current Policy 83 can be set out in a more concise and streamlined manner. Further, Policy 83 contains very detailed procedures, which are prone to be out of date. For example, the procedures set out detailed statements regarding various insurance considerations such as deductibles and coverage options. It is not practical or desirable to have this level of detail in Board policies. Accordingly, it is recommended that the streamlined approach used in the Proposed Policy replace current Policy 83. Further details regarding the proposed changes to Policy 83 are set out below.

The Board approved Policy 84 (Entertainment) in 1993 and this policy has not been subsequently revised. It addresses costs of entertainment, which can be consolidated into the Proposed Policy.

Similarly, the principles stated in Policy 115 (Gifts), which was approved in October 1994 and last revised in June 2005, can also be consolidated into the Proposed Policy.

Structure of the Proposed Policy

The Policy Review Committee has developed the Proposed Policy, which articulates a high-level framework in respect of the expenditure and reimbursement of funds incurred by persons carrying out their duties for the University, and which articulates controls for accountability and ensuring the reasonable, appropriate and financially prudent use of University funds.

The Proposed Policy is six pages (three pages for the Policy and three pages for the associated Procedures). The Policy section of the Proposed Policy sets out the principles that apply to incurring expenses on behalf of the University and their reimbursement, and provides high-level guiding principles regarding expenses incurred for purposes of travel, entertainment, gifts and business-related work tools. The common theme set out in the Proposed Policy is that expenses incurred on behalf of UBC must be appropriate, reasonable and financially prudent.

The Procedures section of the Proposed Policy establishes approval requirements, the process for submitting claims for reimbursement, audit rights of the University in respect of business-related expenses incurred on behalf of the University, and a process to create additional Rules in respect of the subject matter of the Proposed Policy.

The rule-making process under the Proposed Policy is as follows:

- Prior to creating or substantively revising any Rules, the Responsible Executive will establish an advisory committee to consider the proposed new Rules or amendments to existing Rules.
- The advisory committee will consist of representatives from the units responsible for the subject matter of the Rules, representatives from the Office of the University Counsel, and representatives from the primary University constituencies that would be impacted by the Rules.
- Any proposed new Rules or substantive amendments to existing Rules will be published publicly for a period of at least two weeks on a University website designated by the Responsible Executive with a request for feedback to the advisory committee.
- The advisory committee will consider any feedback received and will provide advice to the Responsible Executive on the form and content of the new or amended Rules, as applicable.

The Proposed Policy provides examples of the types of Rules that may be created, which include, without limitation, Rules that:

- vary for different types of University employees and different sources of funding;
- provide for preferred or mandatory vendors for certain goods or services;
- delineate what expenses are reasonable in certain circumstances or in respect of certain classes of expenses;
- prohibit certain types of expenses or require preconditions prior to incurring certain types of expenses;
- include a process for seeking variances to the standard Rules provided any such variation complies with the Proposed Policy;
- provide for mandatory methods of payment for certain goods or services;
- require specific procedures to be followed for the approval and reimbursement of expenses including the use of specific electronic systems; and
- provide a process for how administrative units may, in certain circumstances, apply to have unit-specific Rules approved.

In recognition of the fact that there may be circumstances in which variations from the Rules may be required, the last part of the Proposed Policy is a variation section which provides that exceptions or variations to any Rules created pursuant to the Proposed Policy may be made in certain circumstances if the exception or variation is approved in writing by the Responsible Executive or his or her delegate.

Proposed Effective Date of Proposed Policy

When the Proposed Policy comes back to the Board for approval it is recommended that the Vice-President, Finance & Operations, in consultation with the University Counsel, will determine when the Proposed Policy will come into force. The progress and timing of the implementation of the Workday system (pursuant to the Integrated Renewal Program) will be considered in determining the effective date of the Proposed Policy. The Current Policies will stay in place until the Proposed Policy comes into force, at which time the Current Policies will be repealed.

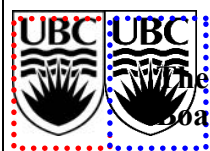
By obtaining Board approval of the Proposed Policy in advance of its effective date, the Proposed Policy will be ready for implementation when the set of Rules that are to apply to business-related expenses incurred on behalf of the University are established. This will ensure a smooth and efficient transition to the establishment of any new Rules and new expense management systems.

BENEFITS Learning, Research, Financial, Sustainability & Reputational	<p>The Proposed Policy establishes an up-to-date, principled and flexible approach to govern business-related expenditures incurred on behalf of the University and reimbursement of expenses. More particularly, the Proposed Policy:</p> <ol style="list-style-type: none"> 1. allows for the repeal of the Current Policies and consolidates Policy #83 (Travel and Related Expenses), #84 (Entertainment) and #115 (Gifts) into one policy, providing an integrated, principle-based framework to govern use of University funds in connection with business-related expenses; 2. creates a more streamlined approach which provides faculty members, staff, students and other persons authorized by the University to incur expenses on behalf of the University with a user-friendly, clear and concise policy regarding expenditure and claim reimbursement; 3. provides an enduring framework that will facilitate the continued application of the Proposed Policy regardless of the type of expense management system implemented by the University; 4. provides greater flexibility for the Responsible Executive to create Rules in connection with the subject matter of the Proposed Policy which Rules may include detailed requirements governing the incurring of expenses and reimbursement thereof; and, 5. provides a more nimble and efficient process to respond to changing circumstances.
RISKS Financial, Operational & Reputational	<p>There are no associated risks with the proposed repeal of the Current Policies and replacement of the Current Policies with the Proposed Policy.</p>
SCHEDULE Implementation Timeline	<p>Subject to any feedback from the Board of Governors, the Proposed Policy will be published with a call for comments from December 2018 to the end of January 2019. The Policy Review Committee will review all comments received through this community consultation process in February 2019 and will develop a final proposal that is expected to be recommended to the Board of Governors for approval at its meeting in April 2019.</p>
CONSULTATION Relevant Units, Internal & External Constituencies	<p>The Office of the University Counsel constituted a Policy Review Committee comprised of the following members, who have relevant knowledge and experience in the areas of expense management from a finance, academic, research and administrative perspective, from both the Okanagan and Vancouver campuses:</p> <ul style="list-style-type: none"> • Mark Crosbie, Associate University Counsel (Chair) • Lorena Vlad, Legal Counsel (Secretary) • Stuart Mackenzie, Acting Comptroller, Director, Financial Reporting & Budgeting • Trish Pেকেles, Executive Director, Financial Operations

- Linda Casey, Benefits Manager, Human Resources
- Jenny Lum, Director of Finance, Provost Portfolio, Office of the Vice-President, Academic
- Karen McKellin, Executive Director, International Student Initiative
- Evelyn Miguel, Associate Director, Research Finance
- Sandy Tanaka, Assistant Dean & Director, Finance, Accounts & Payroll Office, Sauder School of Business
- Jennifer Ann Love, Professor, Chemistry, UBC Vancouver
- Jean Chang, Senior Audit Manager, Internal Audit
- Jamie Armer, Faculty Administrator, Health & Social Development Dean's Office, UBC Okanagan
- Stephen Foster, Professor, Head of Creative Studies, UBC Okanagan

When preparing the Proposed Policy the Office of the University Counsel and members of the Policy Review Committee undertook a review of similar policies at other institutions including:

- The University of Toronto
 - The University of Victoria
 - Simon Fraser University
 - The Province of British Columbia
 - Tri-Agency Financial Administration Guide (the Tri-Agency are the three major federal research funding agencies – CIHR, NSERC and SSHRC)
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The University of British Columbia
Board of Governors

Policy No.:

83

Approval Date:
November 2000

~~Last Revision Dates:~~

June 2005;

2019

Responsible Executive:

Vice-President, ~~Academic and Provost~~
~~Vice-President, Learning & Research~~
~~(UBC Okanagan)~~
~~Vice-President, Administration and Finance~~
and Operations

Title:

Travel and Other Business-Related Expenses

Background & ~~Purposes~~Purpose:

UBC is a public institution which aims to use its resources in a reasonable, appropriate and financially prudent manner. Accordingly, all persons must be reasonable, financially prudent and exercise care when incurring expenses on behalf of UBC.

This Policy governs the expenditure and reimbursement of funds incurred by persons carrying out their duties for UBC and articulates controls for accountability and ensuring the reasonable, appropriate and financially prudent use of UBC funds.

~~Travel is a necessary component in the gathering and dissemination of information and knowledge. The purpose of this policy is to facilitate travel in support of the University's mission while maintaining controls for accountability.~~

In connection with these purposes, this Policy sets out (1) the principles governing the circumstances in which travel and other business-related expenses may be incurred on behalf of UBC; (2) when and how reimbursement in respect of such expenses may be claimed; and (3) the process for establishing rules regarding allowable expenses and reimbursement of expenses.

1. ~~General Scope~~

~~1.1.1.1~~ 1.1.1.1 This ~~policy applies to travel~~Policy applies to business expenses, including travel, accommodation, meal, entertainment, gift, business-related work tools and hospitality expenses, paid or reimbursed from all University-UBC-administered funds, including those, without limitation, funds from third party grants and contracts, research funds, endowments, donations, revenues and monies managed by UBC on behalf of third parties.

- 1.2. ~~The University will reimburse the cost of authorized travel expenses incurred by members of faculty and staff and, in special cases, students or other persons, provided that:~~This Policy has UBC wide application and applies to all UBC faculty members, staff members, students and other persons authorized by UBC to incur expenses on behalf of UBC.

2. Business Expenses

2.1. The following principles apply to incurring expenses on behalf of UBC and their reimbursement:

2.1.1. the expenses should be incurred in support of business undertaken on behalf of UBC and should be necessary, reasonable, appropriate and financially prudent in the circumstances;

2.1.2. claims for reimbursement should be made and approved in a timely fashion;

2.1.3. the individual incurring the expense is responsible to demonstrate the expense was actually incurred with appropriate supporting documentation; and

2.1.4. an individual should neither accrue financial gain nor suffer financial loss from the process of incurring expenses and claiming reimbursement in accordance with this Policy.

2.2. UBC will reimburse expenses incurred by members of UBC faculty and staff and, in some cases, students or other persons, provided that:

2.2.2. the person incurring the expense was authorized to do so;

2.2.3. the expense is incurred in accordance with this Policy, the Procedures, and any Rules;

2.2.4. the expense is incurred (where applicable) in accordance with the policies, rules and regulations of any applicable third party granting agency and the terms of any applicable funding contract (collectively, “**Third Party Requirements**”); and

2.2.5. the person submits the claim for reimbursement through such systems and in such format as required by UBC.

2.3. In the event that any Third Party Requirements relating to expenses and other spending are more restrictive than the requirements of this Policy, the Procedures or any Rules, such Third Party Requirements shall govern in respect of any funds provided by the applicable third parties.

2.4. The Procedures to this Policy may provide for the creation of specific Rules (as defined in the Procedures) which outline in more detail the requirements and procedures governing expenses and their reimbursement.

3. Travel Expenses

3.1. Travel expenses should be reasonable and appropriate in the circumstances, taking into consideration safety, practicality, reasonable comfort, and efficiency.

~~1.2.1. the traveller was travelling on University business, or in support of the University's mission; and~~

~~1.2.2. — the traveller had advance authority to incur travel expenses (for example, through recognition of travel in a grant budget); and~~

4. Entertainment and Hospitality Functions

~~1.2.3. — the expenses are reasonable, appropriately documented, and comply with University policies and procedures, or the policies and procedures of a granting agency or funding contract; and~~

4.1. Expenses may be incurred in respect of entertainment and hospitality functions, the primary purpose of which is to host non-UBC persons as a matter of courtesy and as part of furthering UBC activities, provided that they are reasonable and appropriate in the circumstances.

~~1.2.4. — the expenses are approved for reimbursement by at least one administrative level higher than the person claiming reimbursement.~~

4.2. Expenses may be incurred in respect of departmental events such as holiday receptions and periodic team-building events, provided that they are reasonable and appropriate.

~~1.3. — Travel supported by research grants or contracts must comply with University policies and procedures unless specifically indicated otherwise by the funding organization in which case the policies and procedures of the funding organization must be followed.~~

4.3. Expenses may be incurred for meals or refreshments for meetings, the primary purpose of which is work-related, provided that they are reasonable and appropriate.

~~1.4. — As employees of a public institution which aims to use its resources as effectively as possible, members of faculty and staff must exercise care in incurring travel expenses. It is the responsibility of the traveller to make the most economical travel arrangements possible, consistent with the purposes of the trip.~~

5. Gifts

~~1.5. — Travellers must ensure that they have adequate insurance for the travel contemplated.~~

~~1.6. — Travellers may retain for personal use any loyalty program points (for example — frequent flyer points) accumulated from University travel.~~

5.1. There are certain circumstances and occasions in which gifts from UBC to volunteers, donors, visiting dignitaries, or other persons are warranted and appropriate. Such gifts are intended to be a gesture or token of appreciation and should be of moderate value.

~~1.7. — The restrictions in this policy and its procedures have university-wide application; however, individual faculties and departments may implement procedures which are more restrictive.~~

5.2. Any gifts made to UBC faculty and staff using UBC funds must be made in accordance with any applicable Rules.

5.3. There is a long-standing tradition at UBC of members of faculty and staff voluntarily and spontaneously contributing for gifts in honour of fellow members of faculty and staff. Nothing in this Policy is intended to discourage this tradition.

~~1.8. — A standing Travel Policy Review Committee sponsored by the Vice-President Administration and Finance will review and recommend changes to the Procedures as necessary.~~

6. Business-Related Work Tools (Computing Devices; Home Internet; Mobile Devices)

6.1. Some UBC faculty and staff or other persons acting on behalf of UBC may require certain business-related work tools or services such as a mobile phone, laptop computer or other computing devices or telecommunication services to efficiently conduct their UBC duties. The cost to UBC of any such business-related work tools must be reasonable and appropriate in the circumstances.

PROCEDURES

Approved: November 2000

Revised: August 16, 2010; ~~2011~~, 2019

Pursuant to Policy #1: Administration of Policies, "Procedures may be amended by the President, provided the new procedures conform to the approved policy. Such amendments are reported at the next meeting of the Board of Governors." Note: the most recent procedures may be reviewed at <http://www.universitycounsel.ubc.ca/policies/policies.html>.

Below are the Procedures to Policy #83 Travel and Other Business-Related Expenses (the "Policy").

1. Approval ~~& Signing Authority~~ Requirements

1.1. ~~Claim Approval~~ 1.1.1. ~~Written~~ It is the responsibility of any person incurring expenses on behalf of UBC to ensure that they have the authority to do so. Prior written approval from one administrative level higher (the "Approver") than the traveller is required for any payments under this policy including: person claiming the reimbursement (the "Requestor") may be required for certain types of expenses and seeking approval prior to incurring any expenses in respect of which the Requestor wishes to claim reimbursement is recommended.

~~1.1.1.1. reimbursements to travellers;~~

~~1.1.1.2. travel advances;~~

~~1.1.1.3. travel settlement claims; and~~

~~1.1.1.4. payments to a third party.~~

~~1.1.2. The traveller and the individual who approves payment must~~ 1.2. It is the independent responsibility of both the Requestor and the Approver to ensure that claims for reimbursement of expenses are made and approved in accordance with this policy and these procedures. ~~Policy.~~

~~1.2. Expense Claim Forms~~

~~1.2.1.2. Submitting Claims for Reimbursement~~

2.1. A Requestor must submit a claim for reimbursement of ~~travel expenses must be submitted on a Financial Services Travel Requisition Form. Claims~~ expenses in accordance with the Rules. The claim for reimbursement must have:

~~1.2.1.1.2.1.1.~~ 2.1.1. a clear statement of the purpose and for incurring the ~~duration of the trip~~ expense(s);

~~1.2.1.1.2.1.2.~~ 2.1.2. clearly detailed ~~expenses~~ expense(s) supported by the dated receipts required by this policy; or other approved documentation as authorized by the Rules;

~~1.2.1.3, 2.1.3.~~ the original signature ~~of the traveller~~ or other form of confirmation of the Requestor as authorized by the Rules certifying that all information is correct; and
~~1.2.1.4.~~ ~~written~~ approval from one administrative level higher than the traveller.

~~1.2.2.~~ Travel Claims should be submitted within thirty (30) working days of the traveller's return.

~~1.3.~~ Receipts

~~1.3.1.~~ Original Itemized Dated Receipts are required to support a claim. Travel agency invoices, cancelled cheques, credit card statements or "paid" notices, photocopies and carbon copies are not acceptable. The following are the only exceptions to this requirement:

~~1.3.1.1.~~ Meals & Incidentals

~~1.3.1.1.1.~~ Credit card vouchers for gasoline and meals may also be submitted except when the claim is charged to a research fund.

~~1.3.1.2.~~ Airline Tickets

~~1.3.1.2.1.~~ Paper airline tickets must be accompanied by the travel agency invoice. In the case of electronic tickets, submission of a copy of the itinerary/receipt is acceptable. (Invoice or itinerary/receipt must show ticket number, breakdown of cost and form of payment).

~~1.3.1.3.~~ Conference Registrations

~~1.3.1.3.1.~~ Submission of a copy of a receipt showing the cost and payment or a copy of the registration showing the cost accompanied by a credit card statement showing payment is acceptable.

~~1.3.1.4.~~ Minor Unreceiptable Items

~~1.3.1.4.1.~~ Minor expenses that are impossible or difficult to receipt may be approved at the discretion of the individual approving the traveller's claim. Examples of such items would include subway fares or gratuities.

~~1.3.1.5.~~ Missing Receipts

~~1.3.1.5.1.~~ When a travel expense receipt is missing and a duplicate cannot be obtained, the traveller must submit the following memorandum on their department's letterhead to the Department of Financial Services. The memorandum must be accompanied with the appropriate Travel Requisition Form and must be signed by the traveller and one administrative level higher.

To: Financial Services, Travel Claims

Re: Lost/Missing Receipt

I, *[full name of traveller]* certify that the following receipts in the amount of *[indicate amount and currency]* *[describe the missing ticket, hotel bill, etc. in detail]* are missing and cannot be replaced. These authorized travel expenses were incurred by me on *[date]* and are reimbursable through the university's account number *[quote appropriate SpeedChart and account code]*. The associated TR # is _____ I certify that I have not and will not claim reimbursement for these expenses from any other source.

~~Signature of Traveller:
Signature of Supervisor:~~

~~1.3.2. Site Stamping of Receipts~~

~~1.3.2.1. In circumstances where travel expenses are made well in advance of the trip and payment is required before the trip is completed, or when expenses are partially covered by another organization and the traveller requires the original receipt for submission to that organization, the receipt, upon request, will be "site stamped" indicating the amount to be reimbursed by the University. The receipt will be returned to the traveller so a claim for the balance may be made.~~

~~1.3.2.2. Site stamps are applied to original receipts which travellers need to retain. A photocopy of the site stamped receipt is submitted with the expense claim to obtain reimbursement. Site stamping can be done by the Department of Financial Services. In addition, faculties, departments and schools may obtain site stamps from the Requisition-Processing Section of Financial Services.~~

~~2. Booking Travel Arrangements~~

~~2.1. The University contracts with certain travel agencies that provide full service to University travellers. These agencies are familiar with all of the University's specially negotiated rates (air, hotel and car) which result in savings to the traveller and the University.~~

~~2.1.4. approval of the expense(s) from the Approver, in writing or in such other form of approval authorized by the Rules.~~

~~2.2. Travellers may be required to use these agencies when booking travel arrangements on University business. Faculties and departments may establish these requirements subject to any requirement set under section 9, below. A Requestor must submit any claim for reimbursement in a timely manner.~~

~~2.3. Third parties who are authorized to travel at the University's expense for such purposes as employment interviews, external reviews, and distinguished lectures, are encouraged to book arrangements for transportation and accommodation through one of the University's contracted travel agencies, in order to obtain maximum benefit for the traveller at minimum cost to the University. All claims for reimbursement of any expenses must be supported with original, detailed receipts or such other form of documentation as is set out in the Rules unless otherwise provided for in the Rules (for example incidental expense or per diem allowances). In the event that the receipt or other applicable documentation is not available or missing, the Requestor must submit a missing receipt declaration in the format specified in the Rules.~~

~~2.4. The contact information for the travel agencies will be set and posted consistent with section 9, below. UBC increasingly uses electronic systems to, among other things, process expenses and claims for reimbursement (the "Electronic Systems"). The Policy and these Procedures must be read taking into account such Electronic Systems. The Policy and these Procedures apply in the context of such Electronic Systems and the Rules will reflect any changes to the process for expense reimbursement that may be required to reflect the Electronic Systems or any modifications to, or replacements of, the Electronic Systems that are made by UBC from time to time.~~

3. ~~Transportation~~Audits

3.1. ~~Air travel at a fare class higher than economy~~All expenditures and claims for reimbursement of expenses or allowances are subject to audit by UBC, regardless of whether such expenses or allowances have been approved by the Approver, and, in addition to any other actions that may be available, UBC may reverse any reimbursed claims or allowances made and may require other steps to be taken (such as amending reports to funding agencies), if the expenses incurred as part of such claims or allowances were not incurred in accordance with all of the requirements of the Policy and these Procedures.

~~3.1.1.— Travellers claiming for the cost of air travel in a class of travel higher than economy, other than travellers claiming pursuant to section 3.1.2, must obtain the approval of their respective Dean or Vice President. This must be provided on a one-time basis on the expense claim form itself or on a continuing basis for a particular individual by memo to Financial Services.—~~

~~3.1.2.— Where a grant or contract explicitly provides for a class of travel higher than economy, a copy of the contract showing approval must be submitted with the expense claim form.~~

3.2. ~~Flight Cancellation Insurance~~Expenses funded through third party granting agencies or funding contracts may additionally be subject to third party audits and UBC will comply with such audits and provide to the applicable auditors all information it is legally required to provide, or, that in the opinion of the Responsible Executive is reasonably requested by the auditors.

~~3.2.1.— Flight cancellation insurance enables travellers to be reimbursed for the cost of cancelled airline flights when the cancellation was due to events that are not under the control of the traveller (for example— medical reasons). Travellers may claim the cost of purchasing this insurance.~~

~~3.3.— Tickets purchased using loyalty program points~~

~~3.3.1.— Travellers are not expected to use points from loyalty programs for University travel. Should they choose to do so, they shall not claim reimbursement for the ‘equivalent’ cost of the airline ticket.— The University will reimburse the cost of taxes and surcharges actually paid by the traveller.— Receipts are required.—~~

~~3.4.— Private Automobile~~

~~3.4.1.— Travel by private vehicle may be necessary to save time and/or costs. Reimbursement for costs are made to the driver only and are calculated by applying the mileage (kilometer) rate to the actual driving distance while on University business, by the most direct route (the amount claimed not to exceed full economy airfare). The applicable mileage rate will be set and posted under section 9, below.—~~

~~3.5.— Car Rental~~

~~3.5.1.— Travellers may wish to rent an automobile to save time or reduce costs. Reimbursable expenses include the rental fee for non-luxury model cars, the km/mileage charge by the car rental agency, gasoline charges and insurance coverage when applicable. The University has Canada-wide and international discounts with certain car rental companies as follows:—~~

~~3.5.1.1.— Within B.C.~~

~~3.5.1.1.1.— Travellers on University business have access to the Government of BC provincial rates. This rate should be requested when booking the vehicle.—~~

~~3.5.1.2. Outside B.C. (Canada & the U.S.)~~

~~3.5.1.2.1. University rates have been negotiated with certain companies which will be posted consistent with section 9, below together with any ID#s to quote in order to obtain the preferred rate. Please quote the ID# to obtain the rate.~~

~~3.5.2. The University's contracted travel agencies can provide more information on the car rental companies, their rates and any special packages that are available. Please refer to the Travel Website at www.travel.ubc.ca for details.~~

~~3.5.3. Travellers who rent vehicles are responsible to ensure that they have obtained adequate insurance. Please refer to the Insurance section of these procedures for more information.~~

~~3.6. Other Transportation~~

~~3.6.1. Reasonable expenditures for taxis and public transportation to and from airports, railway stations, between appointments, hotel locations and meeting places are reimbursable, including reasonable gratuities for service.~~

4. Accommodation /Meals/Per Diems Rules

4.1. Meals/Per Diems The Responsible Executive may issue and maintain rules ("Rules") regarding the subject matter of the Policy and these Procedures, provided that such Rules must not be inconsistent with the Policy or these Procedures. The Rules may be contained in one or more documents. Prior to creating or substantively revising the Rules, the Responsible Executive will establish an advisory committee which will consist of representatives from the Office of the University Counsel and the units responsible for the subject matter of the Rules as well as representatives of the primary UBC constituencies that would be impacted by the Rules. Any proposed new Rules or substantive amendments to existing Rules must be published publicly for a period of at least two weeks on a UBC website designated by the Responsible Executive with a request for feedback to the advisory committee. The advisory committee, upon receipt and consideration of such feedback, will provide advice to the Responsible Executive on the form and content of the new Rule or amended Rule.

~~4.1.1. Travellers may be reimbursed for the cost of meals either by submitting receipts for actual meal costs or by claiming meal per diems. In the event a per diem is claimed, no receipts are required. Travellers may claim a meal per diem for an entire day or partial day. Where a per diem is claimed no additional amount may be claimed for the same meals. Per diems may only be claimed where meals have actually been consumed. Per Diems cannot be claimed where meals are already included in conference fees.~~

~~4.1.2. Per Diems for meals will be set and posted consistent with section 9, below.~~

~~4.1.3. Where a research funding agency has a per diem limit that is lower than the University's, the traveller may claim the higher amount from the University but will only charge the research PG account with the lower rate.~~

5. Gestures of Appreciation

~~5.1.— Travellers may be reimbursed for modest gestures of appreciation for individuals who have provided accommodations or other reimbursable items to the traveller. Original receipts must be submitted to claim this expense. Reimbursement of this item may not be approved if the person approving the traveller's claim determines the gesture of appreciation was inappropriate.~~

~~6.— Other Reimbursable & Non-Reimbursable Travel Expenses~~

~~6.1.— Arranging Travel Card Payment and Advances Related to Section 7—Detailed procedures related to the payment of travel claims and advances can be found on the Finance website at www.finance.ubc.ca in the Finance Policies section.~~

~~6.2.— Other Reimbursable Travel Expenses~~

~~6.2.1.— Examples of reimbursable expenses include:~~

- ~~6.2.1.1.— Voice and data communications charges to stay in touch with University responsibilities and to allow the traveller to stay in reasonable contact with their immediate family;~~
- ~~6.2.1.2.— Expenses for baggage handling and storage;~~
- ~~6.2.1.3.— The cost of necessary clerical services;~~
- ~~6.2.1.4.— Necessary business laundry and valet expenses;~~
- ~~6.2.1.5.— Reasonable gratuities;~~
- ~~6.2.1.6.— Overnight dependent care expenses when unpaid alternatives are not available (supported by receipts and social insurance numbers);~~
- ~~6.2.1.7.— Expenses for obtaining visas and travel papers;~~
- ~~6.2.1.8.— Accommodation for extra night(s) and meals if by staying over a Saturday night there is a net savings in total expenses;~~
- ~~6.2.1.9.— Exchange rate expenses, claimed by submission of a photocopy of the charge card statement listing rates charged by reimbursable item or of a receipt for foreign currency purchased in a bank or equivalent institution.~~

~~6.2.2.— Expenses That Are Not Reimbursable~~

- ~~6.2.2.1.— Interest charges on outstanding charge card balances (including interest charged on a UBC Travel and Entertainment Card) whether or not such interest is calculated on reimbursable expenses;~~
- ~~6.2.2.2.— Loss or damage to personal possessions;~~
- ~~6.2.2.3.— Parking and traffic fines;~~
- ~~6.2.2.4.— Personal expenses including kennel fees, travel, accident and life insurance costs, movies, mini-bar charges;~~
- ~~6.2.2.5.— Expenses of family members unless pre-authorized as University business;~~
- ~~6.2.2.6.— Expenses for failure to cancel transportation or hotel reservations;~~
- ~~6.2.2.7.— Passport expenses;~~
- ~~6.2.2.8.— Excess personal baggage.~~

~~6.3.— Combining University Travel With Personal Travel~~

~~6.3.1.— Travellers may combine University travel and personal travel with the approval of their administrative head of unit. Prior to travellers scheduling indirect routes (interrupting business portions of a trip for personal travel or vice versa), the administrative head and the traveller must~~

agree on a fair allocation of expenses for the trip. In no event will the University's portion of expenses exceed what would have been charged had the personal travel interruption not occurred.

7. ~~Methods of Payment~~

7.1. ~~UBC Travel and Entertainment Card~~

~~7.1.1. Faculty or staff may apply, upon approval of their administrative head of unit, to the Department of Supply Management for a UBC Travel and Entertainment card. UBC Travel and Entertainment cards are for the cardholder's travel and entertainment expenses incurred for University business. The cards are accepted as a method of payment by most airlines, car rental companies, restaurants and hotel chains. They reduce the need to use personal funds pending reimbursement. Cardholders are responsible for ensuring that payment is made to the travel card company as set out in section 7.2.1.~~

7.2. ~~UBC Travel and Entertainment Card Payment~~

~~7.2.1. Eligible expenses incurred on the UBC Travel and Entertainment Card can be paid directly by the University to the travel card company, through a Travel Settlement Claim form, supported by original documentation and approvals as required by this Policy. Cardholders can also elect to receive the reimbursement and pay the travel card company themselves. Without limiting the generality of the foregoing, all expenses must meet the criteria set out in section 1.2 of the Policy and must be approved in writing by each traveller's direct supervisor and by a signing authority of any project/grant being charged with the expense. Ineligible expenses and any charges associated with the ineligible expenses must be paid by the cardholder and should not be processed through University accounts.~~

7.3. ~~Personal Credit Cards~~

~~7.3.1. A traveller's personal credit card may be used to pay for travel expenses. However the University does not reimburse personal credit card service charges, interest charges, annual fees, or any other charges associated with personal credit cards. These are the sole responsibility of the cardholder.~~

7.4. ~~Travel Advance~~

~~7.4.1. While travellers are encouraged to use UBC Travel and Entertainment cards whenever possible, a travel advance may be obtained by submitting to their Department or to the Department of Financial Services a Travel Advance form, signed by the traveller, by the traveller's direct supervisor and by a signing authority of any project/grant being charged with the expense. Under normal circumstances travel cash advances will not be made more than ten (10) business days prior to the start of the trip.~~

~~7.4.2. When the trip is finished, the traveller must complete a Travel Settlement Claim form. The Travel Settlement Claim form requires written approval from one administrative level higher. **It must be completed within thirty (30) days of the end of the trip, and forwarded to the traveller's Department or to the Department of Financial Services for processing.** In the event a Travel Settlement is not received within 60 days of the end of a trip the Department of Financial Services may charge the outstanding travel advance to the Department which approved it. Subsequent travel advances will not be made to a traveller if a previous advance has not been settled.~~

~~7.4.3. A travel advance approved by a department head or equivalent may be provided to a University student for a field trip or conference. Under these circumstances, the department head is responsible for settling the advance.~~

8.—Insurance

8.1.—Summary of Relevant Considerations

~~8.1.1.—Travellers should ensure that they have adequate insurance before leaving on a trip. Without adequate insurance a traveller or their family could be exposed to significant personal liability or loss.—~~

~~8.1.2.—The information in this section is meant to serve as a general guideline only as there are exceptions which may apply to an individual traveller. Descriptions of insurance policies are for information only and are subject to the terms of the policies themselves. Any specific questions regarding insurance should be directed to the Risk and Insurance Section of the University's Treasury Department. Questions regarding medical or accident benefits should be directed to the Benefits Administration section of the University's Department of Human Resources.—~~

~~8.1.3.—The following is a list of the types of insurance and issues a traveller should consider prior to a trip:—~~

8.1.3.1.—Medical Insurance

~~8.1.3.1.1.—The Province of British Columbia has a Medical Services Plan and the University offers additional extended medical insurance to eligible faculty and staff. **Membership in these plans is not automatic** and it is the responsibility of the traveller to ensure they have adequate medical coverage for themselves and their families. This is particularly important when travelling outside of Canada.—~~

8.1.3.2.—Accident Insurance

~~8.1.3.2.1.—A traveller's loss of income or disability resulting from injuries sustained while travelling on University business is generally eligible for Workers' Compensation Board benefits. The University also offers life, disability and accidental death or dismemberment insurance plans. Membership in these plans (other than Workers' Compensation) may not be automatic and may be subject to a waiting period for new employees.—~~

8.1.3.3.—Vehicle Insurance

~~**8.1.3.3.1.—Private Vehicles:** The University does not insure private vehicles. If using a private vehicle for business purposes (for example driving to a meeting off campus) the traveller should confirm that he or she has the appropriate class of business insurance from their insurance company.—~~

~~**8.1.3.3.2.—Rental Vehicles:** The University does not maintain automotive vehicle rental insurance. Travellers must ensure that adequate insurance is in place for all drivers either by purchasing a policy from the University's Treasury Department, by renting the vehicle using a credit card with an insurance option, or by purchasing a policy from the rental agency.—~~

8.1.3.4.—Property Insurance

~~8.1.3.4.1. The University insures the University's property, including property located off campus. The University does not insure the personal property of the traveller.~~

~~8.1.3.5. Liability Insurance~~

~~8.1.3.5.1. The University will generally insure travellers against third party liability (other than that resulting from automobile accidents) while the travellers are conducting University business. An example of this coverage would be to provide insurance covering allegations that a traveller negligently injured another person or their property.~~

~~8.1.4. Personal Activities~~

~~8.1.4.1. Members should be aware that insurance coverage provided by the University (for example—Liability Insurance) only applies when the traveller is conducting University business. Vacation periods before, during and after University business are not covered. In addition, family members and travelling companions are not covered under University insurance policies unless expressly stated otherwise.~~

~~8.1.5. Vehicle Insurance~~

~~8.1.5.1. Private Vehicle Insurance Coverage~~

~~8.1.5.1.1. Maintaining the appropriate insurance coverage on private vehicles used for University business is the responsibility of the traveller. An insurance agent should be consulted if there are any questions. Some travellers may be eligible for partial premium reimbursement regarding the difference between the "to and from work" rating and the "business" rating. Administrative heads of unit designate who is eligible to receive this reimbursement.~~

~~8.1.5.1.2. Travellers must ensure that they have the appropriate license to drive a vehicle while on University business.~~

~~8.1.6. Deductibles~~

~~8.1.6.1. The University will reimburse a traveller for their deductible portion of loss (up to \$300.00) if:~~

~~8.1.6.1.1. the loss resulted from the use of a vehicle on University business, and~~

~~8.1.6.1.2. the loss results from a claim on their comprehensive coverage. Comprehensive coverage generally covers claims for all perils other than those insured by collision coverage (discussed below) examples of losses insured under comprehensive coverage include fire, theft, hail or vandalism.~~

~~8.1.6.2. Any costs incurred by a traveller as the result of a claim on their collision coverage are not reimbursable by the University and are the responsibility of the traveller. Note that a collision deductible will only be assessed by an insurer if a traveller is deemed to be at fault for an accident. Collision coverage insures against loss caused by collisions with other vehicles, objects or terrain (i.e. car accidents). Costs not reimbursed by the~~

~~University include the policy deductible, and costs resulting from the loss of a safe driver's discount.~~

~~8.1.6.3.—Loss of personal effects from a vehicle is not insured by the University.~~

~~8.1.6.4.—Decisions on appropriate third party liability and collision/comprehensive deductibles for personal vehicles rests with the traveller. The University does not assume the employee's liability for non-insured damages (for example—excess damages over the traveller's policy limits), to vehicles or other property, or loss of use costs while the owner's automobile is undergoing repairs.~~

~~8.1.7.—Rental Vehicle Insurance~~

~~8.1.7.1.—Travellers must ensure they have adequate insurance for rental vehicles. If the rental vehicle is to be operated by individuals other than the primary driver, all secondary drivers must be listed with the rental company at the time of the rental.~~

4.2. Without limiting the foregoing, the Rules may:

~~8.1.8.—Third Party Liability~~

~~8.1.8.1.—Rental companies provide third party liability insurance (this insures for claims against the driver by another person) as part of the basic rental rate for the vehicle. Additional excess third party liability coverage is carried by the University for rental vehicles to protect both the driver (while on University business) and the University.~~

~~8.1.9.—Collision Damage Waiver~~

~~8.1.9.1.—Although car rental companies do not provide full collision and comprehensive insurance as part of the basic rental rate, they do offer the renter the option of purchasing the Collision Damage Waiver (CDW) for an additional fee. This insures against physical damage to the rented vehicle. Purchasing from the car rental agency is the most expensive manner of obtaining this insurance, and travellers are encouraged to investigate the alternate options discussed below.~~

~~8.1.10.—CDW Coverage Options~~

~~8.1.10.1.—The University may permit or prescribe alternate options for rental vehicle collision and comprehensive insurance coverage, and if so these will be posted consistent with section 9, below.~~

4.2.1. vary for different types of UBC employees and different sources of funding;

~~8.1.11.—Insurance on UBC and Personal Property—Insurance on University and Personal Property~~

~~8.1.11.1.—The University maintains insurance on any property owned by the University, whether it is in transit or on campus.~~

~~8.1.11.2.—The University does not insure the personal property of travellers.~~

4.2.2. provide for preferred or mandatory vendors for certain goods or services;

~~8.1.12.—Accident/Health/Life Insurance—Accident/Health/Life Insurance~~

~~8.1.12.1.—It is the responsibility of the traveller to ensure they have adequate insurance for themselves and family members. Medical and accident plans at the University are not mandatory and the traveller should not assume that they are enrolled. Part time employees, contractors, students and recently hired employees are not normally~~

~~eligible for these plans and should ensure that they have obtained adequate coverage elsewhere.~~

4.2.3. delineate what expenses are reasonable in certain circumstances or in respect of certain classes of expenses;

~~8.1.12.2.—Accident Insurance—Workers' Compensation Board~~

~~8.1.12.2.1.—University members of faculty and staff who are injured while performing University business away from their normal place of work may be eligible for WCB benefits. Please contact the University Department of Health Safety and Environment at (604) 822-2029 regarding any potential claim.~~

~~8.1.12.3.—Accident / Illness Insurance (MSP & EHB)~~

~~8.1.12.3.1.—Provided a traveller is enrolled in the Medical Services Plan (MSP) of British Columbia (which is not automatic), the plan will reimburse medically required services at the amount it would cost had the services been performed in British Columbia.—~~

~~8.1.12.3.2.—The University's Extended Health Benefits (EHB) plan will cover 100% of eligible emergency medical expenses to a maximum of one million dollars (\$1,000,000.00) for member registration on the plan.—~~

~~8.1.12.4.—Life Insurance (and Accidental Death or Dismemberment Coverage)~~

~~8.1.12.4.1.—The University offers basic group life insurance to eligible full-time University faculty and staff members as part of their basic employee benefit plan (contact your Service Representative in the Department of Financial Services for details).—~~

4.2.4. require prior authorization for certain classes of expenses;

~~8.1.12.4.2.—An additional \$100,000 of Life and Accidental Death and Dismemberment insurance is available to members who are travelling on University business. This insurance is applicable from the time a member leaves his/her place of residence to commence University business away from the normal place of work. Coverage continues until the cessation of travel performed on behalf of the University.~~

~~8.1.12.4.3.—Accidental death or dismemberment insurance for the public transportation section of the trip (for example—while travelling on an airline) is available to University travellers in the amount of \$500,000.00 when travelling on tickets purchased with the UBC Travel and Entertainment Card.—~~

4.2.5. prohibit certain types of expenses or require preconditions prior to incurring certain types of expenses;

9.—Setting of Rates, Suppliers and Services

4.2.6. include a process for seeking variances to the standard Rules provided any such variation complies with the Policy and these Procedures;

~~9.1. The Vice President Administration and Finance shall issue and maintain administrative directives establishing the applicable rates for travel expenses and any mandatory, optional, or prohibited suppliers, services, insurance or expenses, in compliance with Policy and these procedures. All such administrative directives shall be made readily accessible at or through www.travel.ubc.ca.~~

4.2.7. provide for mandatory methods of payment for certain goods or services;

~~9.2. The Vice President Administration and Finance shall set the rates below based on the recommendation as follows:~~

4.2.8. require specific procedures to be followed for the approval and reimbursement of expenses including the use of the Electronic Systems; and

4.2.9. provide a process for how administrative units may, in certain circumstances, apply to have unit-specific Rules approved.

Rate	Recommendation of:
km/mileage rate	Treasury Department
Per diems for meals	UBC Supply Management
Rental Vehicle Insurance, Collision Damage-Waiver Coverage Options	Treasury Department – Risk & Insurance

4.3. Notwithstanding anything to the contrary in these Procedures, the Responsible Executive may from time to time amend monetary reimbursement rates (for example incidental expense and per diem allowances rates, vehicle usage reimbursement rates, acceptable gratuity percentages) and preferred suppliers (for example, travel or car rental companies) in the Rules without establishing an advisory committee, provided that notice of such changes will be provided to the UBC community in a timely manner.

4.4. The Rules may set out the ability for a unit to vary the Rules as applied in that unit in certain circumstances, provided that the variation is in accordance with the Policy and these Procedures and approved in accordance with the process set out in the Rules.

5. Variations


5.1. Exceptions or variations to the Rules may be made in certain circumstances if the exception or variation is approved in writing by the Responsible Executive or his or her delegate.

Document comparison by Workshare 9.5 on Friday, November 2, 2018 3:23:21 PM

Input:	
Document 1 ID	file://C:\Users\ylui\Desktop\Policy 083_Final Aug 2010.doc
Description	Policy 083_Final Aug 2010
Document 2 ID	file://C:\Users\ylui\Desktop\Draft of Revised Policy #83 (November 2018).docx
Description	Draft of Revised Policy #83 (November 2018)
Rendering set	Standard

Legend:	
<u>Insertion</u>	
Deletion	
Moved from	
<u>Moved to</u>	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
	Count
Insertions	94
Deletions	205
Moved from	1
Moved to	1
Style change	0
Format changed	0
Total changes	301

 The University of British Columbia Board of Governors	Policy No.: 83	Approval Date: November 2000 Revision Dates: June 2005; <input checked="" type="checkbox"/> 2019
	Responsible Executive: Vice-President, Finance and Operations	
Title: <p style="text-align: center;">Travel and Other Business-Related Expenses</p>		
Background & Purpose: <p>UBC is a public institution which aims to use its resources in a reasonable, appropriate and financially prudent manner. Accordingly, all persons must be reasonable, financially prudent and exercise care when incurring expenses on behalf of UBC.</p> <p>This Policy governs the expenditure and reimbursement of funds incurred by persons carrying out their duties for UBC and articulates controls for accountability and ensuring the reasonable, appropriate and financially prudent use of UBC funds.</p> <p>In connection with these purposes, this Policy sets out (1) the principles governing the circumstances in which travel and other business-related expenses may be incurred on behalf of UBC; (2) when and how reimbursement in respect of such expenses may be claimed; and (3) the process for establishing rules regarding allowable expenses and reimbursement of expenses.</p>		

1. Scope

- 1.1 This Policy applies to business expenses, including travel, accommodation, meal, entertainment, gift, business-related work tools and hospitality expenses, paid or reimbursed from all UBC-administered funds, including, without limitation, funds from third party grants and contracts, research funds, endowments, donations, revenues and monies managed by UBC on behalf of third parties.
- 1.2 This Policy has UBC wide application and applies to all UBC faculty members, staff members, students and other persons authorized by UBC to incur expenses on behalf of UBC.

2. Business Expenses

- 2.1. The following principles apply to incurring expenses on behalf of UBC and their reimbursement:
 - 2.1.1. the expenses should be incurred in support of business undertaken on behalf of UBC and should be necessary, reasonable, appropriate and financially prudent in the circumstances;
 - 2.1.2. claims for reimbursement should be made and approved in a timely fashion;
 - 2.1.3. the individual incurring the expense is responsible to demonstrate the expense was actually incurred with appropriate supporting documentation; and
 - 2.1.4. an individual should neither accrue financial gain nor suffer financial loss from the process of incurring expenses and claiming reimbursement in accordance with this Policy.
- 2.2. UBC will reimburse expenses incurred by members of UBC faculty and staff and, in some cases, students or other persons, provided that:
 - 2.2.2. the person incurring the expense was authorized to do so;
 - 2.2.3. the expense is incurred in accordance with this Policy, the Procedures, and any Rules;
 - 2.2.4. the expense is incurred (where applicable) in accordance with the policies, rules and regulations of any applicable third party granting agency and the terms of any applicable funding contract (collectively, “**Third Party Requirements**”); and
 - 2.2.5. the person submits the claim for reimbursement through such systems and in such format as required by UBC.
- 2.3. In the event that any Third Party Requirements relating to expenses and other spending are more restrictive than the requirements of this Policy, the Procedures or any Rules, such Third Party Requirements shall govern in respect of any funds provided by the applicable third parties.
- 2.4. The Procedures to this Policy may provide for the creation of specific Rules (as defined in the Procedures) which outline in more detail the requirements and procedures governing expenses and their reimbursement.

3. Travel Expenses

- 3.1. Travel expenses should be reasonable and appropriate in the circumstances, taking into consideration safety, practicality, reasonable comfort, and efficiency.

4. Entertainment and Hospitality Functions

- 4.1. Expenses may be incurred in respect of entertainment and hospitality functions, the primary purpose of which is to host non-UBC persons as a matter of courtesy and as part of furthering UBC activities, provided that they are reasonable and appropriate in the circumstances.
- 4.2. Expenses may be incurred in respect of departmental events such as holiday receptions and periodic team-building events, provided that they are reasonable and appropriate.
- 4.3. Expenses may be incurred for meals or refreshments for meetings, the primary purpose of which is work-related, provided that they are reasonable and appropriate.

5. Gifts

- 5.1. There are certain circumstances and occasions in which gifts from UBC to volunteers, donors, visiting dignitaries, or other persons are warranted and appropriate. Such gifts are intended to be a gesture or token of appreciation and should be of moderate value.
- 5.2. Any gifts made to UBC faculty and staff using UBC funds must be made in accordance with any applicable Rules.
- 5.3. There is a long-standing tradition at UBC of members of faculty and staff voluntarily and spontaneously contributing for gifts in honour of fellow members of faculty and staff. Nothing in this Policy is intended to discourage this tradition.

6. Business-Related Work Tools (Computing Devices; Home Internet; Mobile Devices)

- 6.1. Some UBC faculty and staff or other persons acting on behalf of UBC may require certain business-related work tools or services such as a mobile phone, laptop computer or other computing devices or telecommunication services to efficiently conduct their UBC duties. The cost to UBC of any such business-related work tools must be reasonable and appropriate in the circumstances.

PROCEDURES

Approved: November 2000

Revised: August 16, 2010; [x], 2019

Pursuant to Policy #1: Administration of Policies, "Procedures may be amended by the President, provided the new procedures conform to the approved policy. Such amendments are reported at the next meeting of the Board of Governors." Note: the most recent procedures may be reviewed at <http://www.universitycounsel.ubc.ca/policies/policies.html>.

*Below are the Procedures to Policy #83 Travel and Other Business-Related Expenses (the "**Policy**").*

1. Approval Requirements

- 1.1. It is the responsibility of any person incurring expenses on behalf of UBC to ensure that they have the authority to do so. Prior written approval from one administrative level higher (the "**Approver**") than the person claiming the reimbursement (the "**Requestor**") may be required for certain types of expenses and seeking approval prior to incurring any expenses in respect of which the Requestor wishes to claim reimbursement is recommended.
- 1.2. It is the independent responsibility of both the Requestor and the Approver to ensure that claims for reimbursement of expenses are made and approved in accordance with this Policy.

2. Submitting Claims for Reimbursement

- 2.1. A Requestor must submit a claim for reimbursement of expenses in accordance with the Rules. The claim for reimbursement must have:
 - 2.1.1. a clear statement of the purpose for incurring the expense(s);
 - 2.1.2. clearly detailed expense(s) supported by dated receipts or other approved documentation as authorized by the Rules;
 - 2.1.3. the original signature or other form of confirmation of the Requestor as authorized by the Rules certifying that all information is correct; and
 - 2.1.4. approval of the expense(s) from the Approver, in writing or in such other form of approval authorized by the Rules.
- 2.2. A Requestor must submit any claim for reimbursement in a timely manner.
- 2.3. All claims for reimbursement of any expenses must be supported with original, detailed receipts or such other form of documentation as is set out in the Rules unless otherwise provided for in the Rules (for example incidental expense or per diem allowances). In the event that the receipt or other

applicable documentation is not available or missing, the Requestor must submit a missing receipt declaration in the format specified in the Rules.

- 2.4. UBC increasingly uses electronic systems to, among other things, process expenses and claims for reimbursement (the “**Electronic Systems**”). The Policy and these Procedures must be read taking into account such Electronic Systems. The Policy and these Procedures apply in the context of such Electronic Systems and the Rules will reflect any changes to the process for expense reimbursement that may be required to reflect the Electronic Systems or any modifications to, or replacements of, the Electronic Systems that are made by UBC from time to time.

3. Audits

- 3.1. All expenditures and claims for reimbursement of expenses or allowances are subject to audit by UBC, regardless of whether such expenses or allowances have been approved by the Approver, and, in addition to any other actions that may be available, UBC may reverse any reimbursed claims or allowances made and may require other steps to be taken (such as amending reports to funding agencies), if the expenses incurred as part of such claims or allowances were not incurred in accordance with all of the requirements of the Policy and these Procedures.
- 3.2. Expenses funded through third party granting agencies or funding contracts may additionally be subject to third party audits and UBC will comply with such audits and provide to the applicable auditors all information it is legally required to provide, or, that in the opinion of the Responsible Executive is reasonably requested by the auditors.

4. Rules

- 4.1. The Responsible Executive may issue and maintain rules (“**Rules**”) regarding the subject matter of the Policy and these Procedures, provided that such Rules must not be inconsistent with the Policy or these Procedures. The Rules may be contained in one or more documents. Prior to creating or substantively revising the Rules, the Responsible Executive will establish an advisory committee which will consist of representatives from the Office of the University Counsel and the units responsible for the subject matter of the Rules as well as representatives of the primary UBC constituencies that would be impacted by the Rules. Any proposed new Rules or substantive amendments to existing Rules must be published publicly for a period of at least two weeks on a UBC website designated by the Responsible Executive with a request for feedback to the advisory committee. The advisory committee, upon receipt and consideration of such feedback, will provide advice to the Responsible Executive on the form and content of the new Rule or amended Rule.
- 4.2. Without limiting the foregoing, the Rules may:
 - 4.2.1. vary for different types of UBC employees and different sources of funding;
 - 4.2.2. provide for preferred or mandatory vendors for certain goods or services;

- 4.2.3. delineate what expenses are reasonable in certain circumstances or in respect of certain classes of expenses;
 - 4.2.4. require prior authorization for certain classes of expenses;
 - 4.2.5. prohibit certain types of expenses or require preconditions prior to incurring certain types of expenses;
 - 4.2.6. include a process for seeking variances to the standard Rules provided any such variation complies with the Policy and these Procedures;
 - 4.2.7. provide for mandatory methods of payment for certain goods or services;
 - 4.2.8. require specific procedures to be followed for the approval and reimbursement of expenses including the use of the Electronic Systems; and
 - 4.2.9. provide a process for how administrative units may, in certain circumstances, apply to have unit-specific Rules approved.
- 4.3. Notwithstanding anything to the contrary in these Procedures, the Responsible Executive may from time to time amend monetary reimbursement rates (for example incidental expense and per diem allowances rates, vehicle usage reimbursement rates, acceptable gratuity percentages) and preferred suppliers (for example, travel or car rental companies) in the Rules without establishing an advisory committee, provided that notice of such changes will be provided to the UBC community in a timely manner.
- 4.4. The Rules may set out the ability for a unit to vary the Rules as applied in that unit in certain circumstances, provided that the variation is in accordance with the Policy and these Procedures and approved in accordance with the process set out in the Rules.

5. Variations

- 5.1. Exceptions or variations to the Rules may be made in certain circumstances if the exception or variation is approved in writing by the Responsible Executive or his or her delegate.