 <b>CAPILANO</b> UNIVERSITY	Policy No.	Replaces	Policy
	<b>E. 207</b>	<b>ARM 1016</b>	<b>Executive</b>
	Policy Name		
<b>EMPLOYEE EXPENSES</b>			
Approved by	Responsibility		Category
<b>Executive</b>	<b>VP, Finance &amp; Administration</b>		<b>Finance</b>
Date Issued	Date Revised	Revision	Related Policies, Reference
<b>Aug. 29, 1980</b>	<b>Oct. 1, 2014</b>	<b>14</b>	<b>Board Policy 13, B. 207, E. 414</b>

## PURPOSE

This policy is intended to inform employees about the University's standards regarding expenditures and expense claims.

## POLICY

### 1. Acceptable Expense Claims

Claimable amounts shall be substantiated by the original receipt.

### 2. Claiming Expenses

An employee expense report must be used to claim reimbursement for expenses.

### 3. Completion of the Employee Expense Report

All expenses should be coded and authorized by the Administrator with signing authority for the cost centre before being sent to Accounts Payable. Incomplete forms will delay processing.


### 4. Timing for Submission of Employee Expense Reports

An Employee Expense Report should be submitted on a monthly basis or as soon as possible after returning from travel (within twenty working days) except when the claim is less than \$100 then it may be held until \$100 in expenses are accumulated or until 90 days after the expense was incurred. All expense claims must be submitted within 90 days of the expense.

### 5. Meal Expenses & Incidentals

#### a. Hosting

- i. An Administrator may approve reasonable expenses that arise out of University employees hosting individuals who are not University employees, to deal with business-related activities of the University. An explanation must be attached to the expense report. This may include the group name rather than each individual's name.
- ii. An Administrator may approve reasonable expenses that arise out of two or more University employees meeting to deal with business-related activities

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of the University. Such expenses will only be approved on an exceptional basis and will require advance approval of the Administrator. The original meal receipt and an explanation including the employees involved must be attached to the expense report.

**b. Travel for Employees on University Business**


All travel, excluding practicums, must be pre-authorized. All travel must be booked using a P-card or the University's travel agent. Travel from an individual's Professional Development fund may be booked using an individual's credit card.

Out-of-country cell phone plans (including tablets and other devices), that include roaming and texting for example, and the cell plan itself may be covered for the period of time the employee is working outside the country. Roaming, texting and other charges not under a plan will not be covered.

- i. When traveling on University business, receipts are not required and the per diem rates (stated on the expense report guidelines) shall be used. The per diem may not be claimed for provided meals (for example, if lunch is provided the per diem may not be claimed for lunch).
- ii. For travel to and from the United States, the Canadian full day meal/per diem will be in the US currency. No incidentals are provided for Canadian or US travel.
- iii. For other countries, the Government of BC Employees Group II rates will be used. The full day meal / per diem rates shall be calculated at 120% of the full day meal rates, excluding incidentals, published by the federal Foreign Affairs and International Trade as reimbursement for meals AND incidentals.
- iv. For study tours or student led travel to other countries, the rate shall be pre-approved, in accordance with the budget, to the maximum stated in iii above.

**6. Transportation for Meetings and Conferences**

Transportation costs to and from the meeting site will be covered. State the purpose of the trip and when the travel took place on the expense report.

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Metro Vancouver is defined as far north west as Horseshoe Bay, as far south as the US Border and as far east as highway 13. Just for clarity, Lions Bay, Bowen Island, Abbotsford and Mission are outside of this definition of Metro Vancouver.

- a. For meetings and conferences outside of Metro Vancouver: if there is a choice in mode of transportation, reimbursement will normally be made on the basis of the most economical mode of transportation, which, where applicable, shall be deemed to be single economy return airfare. A boarding pass is required to claim the expense.

Transportation costs at the meeting site, as receipted (public transit / taxi / rental car if it is less than taxis) will be covered.

Taxi transportation will be covered to and from the airport if it is less than the cost of parking.

- b. For meetings and conferences within Metro Vancouver: The mode of transportation is expected to be one's personal car and the reimbursement rate is the same as that set by the BC government. Employees who receive a mileage allowance may use an alternative upon specific approval.

Transportation costs, as receipted (public transit / taxi / rental car if it is less than taxi).


Parking expenses are reimbursable with original receipts.

Bridge toll expenses are reimbursable and a printout of the bridge toll statement must be submitted.

## 7. **Accommodation**

As a government employee, you are eligible for government room rates. The government rate is typically most cost effective, please ensure it is requested. Commercial accommodation expenses as receipted will be covered.

Additional charges such as room service, pay-per view, and other services will not be covered.

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Expenses related to a spouse, partner or family member who accompanies an employee are not reimbursable expenses.

**8. Expenses Incurred by Faculty Employees Assigned to Work at More Than One Location**

Faculty employees will be reimbursed according to the multi-location language in the Faculty Collective Agreement.

**9. Moving Expenses**

See Board Policy 13.

**10. Other Expenses**

Receipts in support of any expense claim, with the exception of a claim for mileage, must be attached to the Employee Expense Report.


When a faculty member is required to work outside of his or her normal working times childcare expenses may be reimbursed according to the language in the Faculty Collective Agreement.

Institutional funds should not be directed toward political party donations therefore receipts issued from a political party will not be reimbursed by the University.

**11. Other Non-Allowable Expenses**

The University will not reimburse for the following but is not an exhaustive list of what is not covered (any exception must be pre-approved by the VP/Dean/Director and/or VP Finance & Administration):

- Alcohol or alcoholic beverages; exceptions see policy E.414
- Child care expenses
- Employee parking passes for University parking
- Excess personal baggage
- Expenses related to a spouse, partner or family member who accompanies an employee on University business
- Gifts or gift cards for employees (except with pre-approval from the VP, Finance & Administration)
- Cell phones, tablets, laptops, PC's, Mac's and other technologies

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- Hotel pay per view movies or non-mandatory entertainment / fitness etc.
- House cleaning expenses for entertainment events in employees' homes
- Interest/finance charges on outstanding credit card balances
- Passports
- Dry cleaning
- Home phone charges (except for long distance for university work)
- Out-of-country roaming, texting and other charges not under a plan will not be covered.
- Payments to individuals (honorariums/contracts)
- Reimbursement for use of reward points or reward programs
- Tickets to University events
- Traffic violations, parking tickets, towing charges, vehicle repairs or insurance deductions
- Accommodation for attendance at meetings and conferences within Metro Vancouver
- Breakfast or dinner expenses or per diem's for attendance at meetings and conferences within Metro Vancouver (lunches may be claimed if it is a daylong meeting or conference if lunch is not provided)
- Rental cars
- Mileage to or from home and the employees work site

## 12. **Advances**

Advances should only be used when items cannot be prepaid via a direct payment to the supplier or a credit card, such as the Purchasing card, cannot be used.


### a. **Obtaining an Advance**

Advances may be obtained by completing a Cheque Requisition Form.

### b. **Substantiating an Advance**

An Employee Expense Report must be completed to substantiate expenditures related to an advance and must be submitted on a monthly basis or as soon as possible after returning from travel (within twenty working days).

The amount of the advance should be deducted from the expense report and the appropriate balance claimed or refunded to Financial Services.

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Even if there is no claim or refund, an Employee Expense Report must be completed.

**13. Employee Purchases of Supplies on Behalf of the University**

All equipment, supplies and non-travel related services, will be purchased by the University through the Purchasing department unless the purchasing authority has been previously delegated by the Purchasing department (i.e., Purchasing card, CSO, etc.) Individuals may not purchase and resell items to the University or to the students without the express permission from Purchasing. Purchasing will approve the purchase prior to a commitment to the vendor.

**14. Petty Cash**

Claims to the maximum value of the Petty Cash Fund may be paid out of Petty Cash, provided that a Petty Cash Voucher or Employee Expense Report has been fully completed and appropriately authorized.