



**RULES ISSUED PURSUANT TO THE BUSINESS  
EXPENSES POLICY**

EFFECTIVE April 1, 2022

**BUSINESS EXPENSES POLICY WITH FACULTY OF ARTS COMPARISONS**



TO: UBC Community  
FR: Peter Smailes, Vice-President Finance & Operations  
RE: Rules Issued under the Business Expenses Policy

Effective Date: April 1, 2022

Responsible Executive: Vice-President, Finance & Operations

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These Rules are mandatory and issued and maintained pursuant to the Board of Governors' approved Business Expenses Policy, and were developed by an advisory committee and through a community consultation process as required by the Business Expenses Policy. This document includes Guidelines under applicable Rules. These Guidelines provide supplemental guidance regarding the application of the Rules and may include illustrative examples, best practices, or recommendations. For a copy of the Business Expenses Policy and any other Board Policies mentioned in this document, please go to the [Policy Repository](#).

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## Objective

UBC is a public institution, which aims to use its resources in a reasonable, appropriate and financially prudent manner. The objective of these Rules is to improve transparency and enhance stewardship of public funds by setting out rules regarding certain allowable expenses and reimbursements, and to facilitate consistency between units.

## Scope

These Rules apply to business expenses, including travel, accommodation, meal, entertainment, gifts, business-related work tools and hospitality expenses, paid or reimbursed from 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. The Rules apply to all UBC faculty members, staff members, students and other persons authorized by UBC to incur expenses on behalf of UBC, and are mandatory in nature. This document also provides Guidelines, which are non-binding in nature but provide guidance as to how the Rules are to be implemented and provide illustrative examples, best practices, or recommendations.

If Third Party Requirements are more restrictive than these Rules, such Third Party Requirements will govern in respect of any funds provided by the applicable third parties. In the event that any Third Party Requirements are less restrictive than the requirements of the Business Expenses Policy, its Procedures, or these Rules, such less restrictive Third Party Requirements are permitted for those funds.

In addition, if the requirements of a Unit are more restrictive than these Rules, such Unit's requirements will govern.

The Rules address circumstances and transactions which arise often, and provide a process for how Units may, in certain circumstances, apply to have Unit-specific Rules approved or how exceptions to the Rules may be granted (see Section on Exceptions below for the process).

## Glossary

Capitalized terms under these Rules have the meanings set out below:

**"Business Expenses Policy"** means the Travel and Other Business-Related Expenses Policy (FM8) and its associated Procedures.

**"Faculty Professional Development Funds"** means funds allocated by UBC for UBC faculty professional development programs and initiatives.

**"General Operating Funds"** means funds allocated by UBC for general UBC operations.

**"H&E"** means UBC business-related hospitality and entertainment expenses, including business-related meals that involve UBC employees, guests, external customers, donors, and alumni, and department-wide events held exclusively for UBC employees, such as teambuilding events, celebration of achievements, and department holiday gatherings.

**"Head of Unit"** means a Director of a service unit, a Head of an academic department, a Director of a center, institute or school, a Principal of a college, a Dean, an Associate Vice-President, the Registrar, the University Librarian, a Vice-President, or the President.

**"Manager"** means the manager (being the person having one over one authority) of the individual incurring, or proposing to incur, an expense on behalf of UBC.

“**Mobile Device**” means any device that requires an ongoing data plan, such as phones, but excluding smart watches which are not Mobile Devices for the purposes of these Rules.

“**Out of Town**” means (i) outside of the Lower Mainland in respect of UBC persons whose regular place of business is at UBC Vancouver Point Grey campus and other work locations within the Lower Mainland; (ii) outside of the Central Okanagan Area in respect of UBC persons whose regular place of business is at UBC Okanagan campus or in the Central Okanagan Area; and (iii) the UBC Vancouver Point Grey campus and the UBC Okanagan campus in respect of UBC persons whose regular place of business is in remote locations and who infrequently travel to the UBC Vancouver Point Grey campus and the UBC Okanagan campus.

“**PI**” means Principal Investigator.

“**Research Funds**” means funds allocated by UBC to the conduct of research at UBC.

“**Third Party Requirement**” means a requirement of a third party granting agency or applicable funding contract relating to expenses and other spending.

“**Tokens of Appreciation**” means gifts, gestures, or tokens of gratitude as contemplated by the Business Expenses Policy.

“**UBC Credit Card**” means any credit card provided by UBC for use with respect to expenses incurred on behalf of UBC in accordance with these Rules.

“**UBC Okanagan campus**” includes the existing Okanagan campus and the future academic and research space at 550 Doyle Avenue, Kelowna, British Columbia.

“**Unit**” means a UBC service unit, academic department, center, institute or school, or college.

“**Vehicle Costs**” means car rental, bike share, taxi, car share, ride hailing, or other public transportation, parking, and use of personal vehicle costs, including mileage costs.

### Applicable Principles When Incurring Expenses on Behalf of UBC

All employees have a fiduciary responsibility to use UBC funds in a responsible manner. Expenses **must** be incurred in accordance with the Business Expenses Policy and these Rules.

#### **Guidelines:**

Questions to ask when considering what is necessary, reasonable, appropriate and financially prudent include the following:

- (1) Does the expense need to be incurred and is there value for UBC?
- (2) Is there an alternative that is less expensive but still appropriate, safe, and convenient?
- (3) Would this expense be considered excessive or unreasonable from the general public’s view?
- (4) Is it an arm’s length transaction (i.e., no conflict of interest) that conforms to sound business practice?

UBC has negotiated preferred vendor rates from pre-approved suppliers, and it is recommended that the pre-approved suppliers are used provided the suppliers can meet the equipment or other specifications required for the intended purpose. If an individual finds that the preferred supplier is not competitive with another vendor, the individual should inform Procure to Pay. Please refer to [the UBC Preferred Vendor List](#) when procuring goods to ensure the best value to UBC.



## Reimbursement of Claims – General Rules

1. Detailed receipts from vendors must support all non-per diem expense reimbursement claim items. If a receipt is missing, the claimants must acknowledge the receipt is missing and certify that the receipt is unattainable, and the expense has not and will not be claimed from any other source.
2. Claims must be submitted for clearance within 30 working days after the end of a trip. Pre-travel expenses, such as airfare and conference registration, can be submitted for reimbursement as incurred. These pre-travel claims must be referenced in the final claim for a trip.

This Rule applies to the Business Expenses Policy and does not override the rules associated with other established programs, including the Faculty Professional Development Funds.

3. UBC Credit Card expenditures must be submitted for reconciliation within 30 days following the expenditure. If the reconciliation is not made within 30 days, warning notifications will be issued by email to the individual, and if the reconciliation is not submitted within 90 days following expenditures, the card will be suspended as per the signed cardholder agreement and the applicable UBC Finance lead will be notified.
4. Expenditures related to travel, hospitality, and employee reimbursements require approval from the Manager (i.e. 1 over 1), and any other business expense incurred (i.e., computers, office supplies, Mobile Devices) using non-research funds requires budget work tag manager approval.
5. In certain circumstances, approval prior to incurring the expense may also be required. Requirements for pre-approval will be set out in any applicable Rules below.
6. The most senior individual available must pay for the expense being incurred (instead of subsequently approving the expense) and have that individual's Manager approve the expense.
7. Reimbursement of expenses permitted to be claimed for reimbursement under these Rules or the Business Expenses Policy is at all times subject to the applicable Unit having the necessary budget to cover the expense. Accordingly, prior to incurring an expense, individuals should take the necessary steps to determine whether their Unit's budget has sufficient funds to cover the expense.
8. All references to dollar amounts in these Rules refer to Canadian dollars, but if the expense is incurred in a country other than Canada, the reasonable equivalent of the local currency may be used instead of the Canadian amount.
9. Except as otherwise expressly set out in these Rules, use of Faculty Professional Development Funds is governed by any applicable Faculty Professional Development Fund rules that are in place from time to time. If there are no rules regarding a specific use of the Faculty Professional Development Funds, then these Rules will apply.

### **Guidelines:**

Please see [UBC per diem rates](#) for guidance on what would be considered reasonable.

## Exceptions

1. Unless otherwise provided in these Rules, if an individual is seeking an exception to these Rules, the individual must obtain the prior approval from the individual's Manager and/or Head of Unit who has budgetary responsibility.
2. The individual seeking an exception to the Rules must provide to the Manager the following: a written description of the exception being sought, the rationale for seeking the exception, and confirmation



as to whether the exception would be covered by the applicable Unit's budget, and any other documentation requested by the Manager in connection with the exception being requested.

**Guidelines:**

For material exceptions, it is best practice to report the exception being sought to the Manager's direct supervisor.

## Computer Purchases and Hardware Rules

1. For purchases made from General Operating Funds, individuals must consult with IT staff/Unit IT who support the individuals' Unit regarding compatibility with UBC systems prior to the purchase of any computing devices, including laptops and tablets that is expected to be connected to UBC networks or systems and/or supported and secured by Unit IT staff.
2. All computer hardware purchased with UBC funds, which includes Research Funds and Faculty Professional Development Funds, remains the property of UBC.

**Guidelines:**

Items that are related to computer equipment and that do not themselves hold any information, such as a mouse or a keyboard, may be purchased from anywhere but please exercise caution as not all such items are compatible with all computing devices.

3. Any disposal or removal of equipment prior to the end of its useful life at UBC may require compensatory payment. You must consult with Unit IT or Financial Operations staff for further guidance. For disposal of equipment funded by research grants, granting agency guidelines will take precedence over UBC rules or policies for disposal.
4. You must follow UBC best practices when disposing of computer hardware used to conduct UBC business to ensure no personal or confidential UBC data remains on the hardware and to utilize environmentally sustainable disposal methods. Please see the [Building Operations Zero Waste](#) for information regarding the best practices to be followed in connection with disposals of computer hardware.

**Guidelines:**

Please work with your Unit IT staff to ensure that planned purchases will meet needs and be compatible with any required hardware, software, and network connectivity, including being encrypted prior to use. Additional information and guidelines can be found on the [UBC IT website](#).

The Information Systems Policy (SC14) and the [Information Security Standards](#) also apply to the purchase of computers and other computer-related equipment.

5. Home internet services are not reimbursable from General Operating Funds.
6. For purchases made from Research Funds, the PI or the PI's delegate has the authority to approve computer purchases from the PI's Research Funds. Applicable Third Party Requirements for computer purchases must be followed.



**Guidelines:**

Advance consultation with Unit IT or Advanced Research Computing staff should be made to assess compatibility, support, and security for these purchases. If it is determined that UBC is unable to support a particular system, but the system is deemed required to conduct research, and provided that Research Funds are available, in conjunction with Unit IT, the PI may make alternate arrangements with an external provider for specialized research IT support.

## Mobile Devices Rules

1. Unless otherwise determined by the employee and the employee's Manager (in which case Rule #2 below applies), employees requiring a Mobile Device for their work must enroll with a UBC plan, which will be paid directly by the employee's Unit.

**Guidelines:**

The corporate and personal plans can be found at: [TELUS Mobility](#) and [Rogers Wireless](#).

2. If employees remain on their personal plan, the reimbursement of the plan expense by UBC will be up to the first level of corporate rates negotiated by UBC (being the voice and data corporate plan with the lowest cost), and requires pre-approval by the Manager. In addition, the employee must provide a copy of the invoice.

**Guidelines:**

Without a copy of the invoice of the personal plan submitted for partial reimbursement, the reimbursement (if granted) will be considered a taxable benefit.

3. The lowest cost level of the corporate rates negotiated by UBC will be reimbursed to the employee or paid for the employee pursuant to Rules #1 and #2 above, as applicable, unless a higher volume plan is justified and pre-approved by the Manager.
4. Employees who are mobile in their roles (e.g. Building Operations, Infrastructure Development, SHCS and UBC IT) and whose positions require them to be accessible can access mobile phone pools but will not have a dedicated phone assigned to them unless pre-approval from the Manager is obtained.

**Guidelines:**

An example of a Unit that may give its employees access to a mobile phone pool is Student Housing and Community Services. This unit might have one 24-hour number and employees use the Mobile Device with that number during their shifts.

5. UBC has negotiated competitive plans and phone options, which have resulted in an excellent selection of zero cost phones. However, a maximum amount of up to \$300 every 3 years can be contributed by a Unit towards the purchase of a Mobile Device for:
  - a. all executives, deans, directors, and senior managers, and
  - b. other individuals who must be accessible due to job requirements (if pre-approved by the Manager with appropriate justification).





For certainty, the amount up to \$300 is a subsidy provided by UBC toward the purchase of a Mobile Device for work purposes, and where the Unit purchases the Mobile Device, the Unit will own the Mobile Device, and where an employee purchases the Mobile Device, the employee owns such Mobile Device.

6. Unless there is an expectation that an employee will remain available for work purposes, when an employee is on a leave UBC will not pay for, or reimburse, the plan during the leave period. If UBC owns the applicable Mobile Device, and the employee wishes to continue to use the Mobile Device during the leave period (at the employee's cost), the employee must obtain prior approval from their Manager.
7. If an employee travels in the regular course of the employee's duties to UBC, the employee must obtain the most cost-efficient roaming package.
8. If an employee must be accessible for work purposes during occasional travel, the employee must discuss with the employee's Manager prior to travelling to determine the most cost-effective manner to use the Mobile Device while travelling, which may include obtaining a roaming package or using free secured WIFI combined with a secure access method.

**Guidelines:**

See [Mobile Devices](#) for more tips regarding the purchase and use of Mobile Devices and related plans.

9. An employee must repay to UBC any additional charge incurred by UBC as a result of personal use of Mobile Devices.
10. Employees who use their Mobile Devices for work purposes must maintain adequate security over the device (e.g. [encryption which UBC IT can provide this support](#)) as required by the Information Security Standards. Employees who store any work-related records on their Mobile Devices must comply with all other policies, rules, and requirements of UBC in connection with work-related records.
11. Excessive roaming costs incurred by individuals will not be reimbursed; it is the responsibility of the traveler to manage this. Attempts to reduce the cost incurred through negotiation with the vendor should be made to determine the final cost claimed for reimbursement. UBC will limit reimbursement to the lowest cost travel data plan as offered by UBC's preferred vendors.
12. When travelling, employees should access the internet must be conducted through free WIFI when possible, provided that the employee must use VPN or another secure access method. Temporary data packages for phone or laptop can be purchased prior to travel if approved by the Manager.



**Guidelines:**

- Travelers should be aware of the roaming rates including airtime minutes, text messages and data usage (i.e. Skype, Voice over Internet Protocol (VoIP));
- Travelers should review their cellular rates at the travel destination to determine the appropriate economical travel option;
- Having an unlocked phone for travel use with a purchased SIM card for the destination of travel, or adding a travel package to existing cellular plan may be other options to mitigate the costs;
- Travelers should track and monitor their usage where possible;
- Travelers should minimize cellular data usage by turning off data roaming, fetch data and background apps;
- Refer to the [UBC Privacy Matters website](#) for more information on security abroad.



## Donations Rules

1. As a registered charity, UBC can only make donations to qualified donees. Generally, a qualified donee is a registered charity, but it also includes organizations such as a registered Canadian amateur athletic association, registered Canadian municipalities, the United Nations and other various registered organizations.

### **ARTS:**

*As the University is a charity, University funds should not be used to donate to another charity. If a payee does not want to receive the payment for their services but instead would like for it to be donated to a charity of their choice, they can do so once they have received their payment from the University.*

## Tokens of Appreciation Rules

1. Tokens of Appreciation offered to individuals such as visiting dignitaries, volunteers, members of the UBC Senates, members of the UBC Council of Senates, members of the UBC Board of Governors, or members of faculty or staff are meant as a symbolic gesture of respect. Such Tokens of Appreciation must not exceed \$100 for reimbursement except with pre-approval by the Head of Unit.

### **Guidelines:**

- There are CRA rules in respect of giving gifts to donors who make donations to UBC. Individuals should confirm whether there are restrictions with Development and Alumni Engagement before making such gifts.
- There is a long-standing tradition at UBC that members of faculty and staff voluntarily and spontaneously contribute personal funds toward gifts in honour of fellow members of faculty and staff. Nothing in these Rules is intended to discourage this tradition.

### **ARTS:**

*Retirement, resignation, long-service recognition are acceptable situations when a gift may be given to a member of faculty or staff. However, such gifts should be of moderate value with respect to the portion of the expense that may be covered by University funds. Gifts for UBC employees who are resigning or retiring from UBC may be covered in part by University funds up to a maximum of \$20/year of service but should not exceed \$500 as non-Cash gifts that exceed \$500 are considered a taxable benefit.*

2. Notwithstanding Rule #1 above, UBC may have separate rules for Tokens of Appreciation offered as a formal courtesy prescribed by cultural heritage or established traditions (see [UBC Indigenous Expense Guideline](#)). If an individual is considering providing a Token of Appreciation in such instances, the individual must obtain approval from the Manager.
3. Tokens of Appreciation must not be used for honorarium or personal events (such as birthdays or other celebrations).



4. Gifts of alcohol or cannabis will not be reimbursed by UBC funds.
5. The Head of Unit must ensure that information regarding Tokens of Appreciation which are near cash equivalents, including the amount, the date, and the purpose for such Tokens of Appreciation, is recorded, and that a list containing such information is submitted to UBC Payroll at the end of each calendar year.

**Guidelines:**

- For employees, cash or near cash received is treated as taxable regular earnings, regardless of the value and must be reported to Payroll.
- For non-employees, cash or near cash receipts totaling more than \$500 from each payer in a calendar year must be reported as earnings on a T4A. As such, UBC needs to obtain information, such as SIN, each time a non-incorporated supplier is set up in Workday so that UBC will have the necessary information for reporting purposes, if applicable.
- It is recommended that gift cards not be provided as Tokens of Appreciation. An alternative could be a book or UBC memorabilia (for example, a jersey or sweatshirt).



Hospitality and Entertainment (H&E) Rules

1. A detailed receipt documenting the business purpose, names of attendees, and associated organizations must always be provided as support for reimbursement of H&E expenses.
2. Expenses incurred in respect of personal life events that are of a recurring nature are not eligible for reimbursement from UBC funds (i.e. birthdays, anniversaries, etc.). The celebration of these personal life events is not intended to be discouraged as faculty and staff can voluntarily hold events to honour one another.

**ARTS:**  
*Memorial gathering, retirement, long-service recognition of a member of faculty or staff are acceptable situations when a special event may be considered.*

**Guidelines:**  
 The frequency of food and refreshments offered at work meetings between employees during UBC business hours should be reasonable. Discretion should be exercised regarding the amount and type and restrictions associated with funds used. For example, it may be reasonable to have refreshments at meetings that last two or more hours or over a lunch period.

3. If a group meal expense is submitted when dining with external guests, an itemized receipt must be submitted as support for the expense, indicating the purpose and attendee names.
4. A reasonable amount of alcohol when conducting UBC business is permissible except during work meetings held by UBC employees and except as otherwise provided in these Rules.
5. Third Party Requirements may have more restrictive rules regarding reimbursement of H&E expenses, including alcohol costs, and such more restrictive Third Party Requirements will govern.
6. Subject to the restrictions set out in other Rules, the following table sets out the permissible amounts for reimbursement of H&E expenses:

Event	Permitted Amounts
Day Event (up to 6pm)	\$50.00 maximum per person with alcohol not to exceed one glass per person
Evening Event	\$95.00 maximum per person with alcohol not to exceed two glasses per person*  <i>*Note that for Internal Employee Events, the limit for both day and evening events is one glass of alcohol per person.</i>
<b>Note:</b> The above rates are all inclusive of food, alcohol, taxes, and gratuities, but not venue rental costs. As a guide, one bottle of wine would be equivalent to four glasses of wine.	

7. The following table sets out three categories of H&E expenses and sets out examples in each category:



Category of H&E Expense	Examples
Internal Employee Events	Team building; holiday party; retirement; work milestone; retreats;
External Business Development Events (Business development, recruitment)	Recruitment of Faculty/staff or senior leadership; meals with donors; visiting Scholars; recruitment candidates;
External Academic Events	Visiting lecturers; scholars; reviewers;

**ARTS:**  
*Alcohol costs incurred at “pre-dinner drinks” or stand-alone drinks events (or similar events where alcoholic beverages constitute the primary portion of the total bill) should not be reimbursed, even if the event involves external guests.*  
*Advise caution when organizing events for/or with students. Don’t make alcohol a focus of the Event.*

- Costs of social gatherings of two or more UBC employees that do not fall under the definition of H&E expenses are not reimbursable using UBC funds.

**ARTS:**  
*Gatherings for farewell lunches and business meetings where food is required must adhere (up to) the Perdiem rates (\$18 Breakfast; \$30 Lunch; \$42 Dinner). Itemized receipts are required. Alcohol costs will not be reimbursed.*

- If a UBC employee hosts an event to conduct UBC business and if alcohol is served at such event, taxi cabs or taxi cost or ride hailing reimbursements must be made available to guests attending the event. In addition, individuals hosting UBC events where alcohol is served must review and comply with the [Alcohol Policy \(SC9\)](#) and any other applicable rules, including applicable government regulations and contractual obligations.

**Travel Rules: General**

- Travel expenses should be reasonable and appropriate in the circumstances, taking into consideration safety, practicality, and efficiency. UBC has preferred suppliers for accommodation, air travel, and vehicles while travelling on UBC business, and individuals should use the preferred suppliers unless there is a less expensive alternative, in which case individuals may use such alternative. For a list of preferred suppliers, visit the [UBC Finance Travel website](#). For specific Sponsor or Agency guidelines when travel is for research purposes, refer to the [UBC Research Finance website](#).



**Guidelines:**

The UBC preferred travel options provide a convenient method to compare rates and make bookings, while also providing important travel information and emergency support. Visit the [UBC Finance Travel website](#) for more information.

If individuals use a less expensive alternative, the individuals should include the rate comparison showing the alternative compared to the cost through UBC's booking options to the Manager.

2. Individuals should also refer to the Mobile Devices section for Rules and Guidelines regarding use of Mobile Devices when travelling for UBC business.
3. Travelers for non-research travel are required to obtain pre-approval from their Manager and from the individual responsible for the applicable Unit's budget. Research travel is implicitly approved as part of the grant or project approval process.
4. Conference travel paid by General Operating Funds as part of professional development requires pre-approval from the Manager, with a cost estimate provided and benefit to UBC clearly outlined.
5. Costs that are incurred on travel for UBC business to comply with travel requirements mandated by a governmental authority are eligible for reimbursement.

**ARTS:**

*Pet Boarding is not considered an eligible expense.*

**Travel Rules: Accommodations**

1. The standard for reimbursement of accommodations while travelling must be based on the lowest price of a standard available room in a business class hotel, provided that if attending a conference, booking at the conference hotel is permitted.



**Guidelines:**

A “business class hotel” means accommodation located near the business district of the applicable city, country, or region and which provides an environment in which one can conduct business safely.

2. Hotel alternatives are acceptable if the rates and terms are competitive with hotel options. Examples include Airbnb or VRBO.
3. Non-standard accommodations or rooms on Executive Floor, suites, concierge or Executive Premium level rooms will not be reimbursed unless pre-approval is obtained from the applicable Head of Unit and proper justification is provided to support the request.

**Guidelines:**

Public hotel booking websites may offer cheaper rates but may require 100% prepayment of fees, have higher cancellation/change fees and provide no ability for UBC’s travel vendors to assist travelers with cancellations and rebooking in case of emergency in any unforeseen circumstances. Typically, only accommodations with free cancellation should be selected.

4. Where short-term lodging is provided at no charge, a gift or payment in appreciation may be provided up to \$50.00/day with a maximum of \$150.00 for the entire duration of the stay.

**Guidelines:**

For visitors coming to UBC, it is strongly recommended, wherever feasible, to consider on-campus guest accommodations before considering external downtown options. Please see these options for on-site accommodations: [UBC-V](#) and [UBC-O](#).

## Travel Rules: Air

1. All air travel must be at the lowest available fare on the shortest route. Preferred seating, which offers slightly more seating space, is allowed only if UBC work is to be completed during the flight and the flight has a duration of more than 3 hours. Any other exception to preferred seating or regular economy travel, such as Premium Economy and Business Class, must be pre-approved by the respective Head of Unit with justification. Typical justifications would include, for example, medical certificates and otherwise would only be considered for flight segments longer than six hours. The approver must ensure appropriate budget funding is available.
2. Additional stopovers to include personal travel are permissible but will only be reimbursed at the cost of an available fare on the shortest route to the work-related destination(s). Supporting documentation, such as a flight itinerary quote for the shortest work-only routing, is required.
3. Reimbursement of flight passes is not permitted, as they are not considered the most economical choice per trip (i.e. Latitude/Flex).
4. Fees incurred for up to one piece of checked luggage plus a carry on will be reimbursed per trip if the ticket does not cover luggage. Any exception to this requires approval from the individual’s Manager.





**Guidelines:**

- Travel has a large impact on the environment and increases UBC's carbon footprint. UBC travelers should strive to use available technology as a substitute for face-to-face meetings where possible (i.e. Zoom/MS Teams/videoconferencing). Please refer to UBC Vancouver's Climate Action Plan 2030 for more information regarding UBC's targets and strategies with respect to climate change.
- One should consider attending conferences virtually as an option where possible to limit UBC's carbon footprint.
- Planning for travel should ideally start at least 15 days in advance for North American travel and 30 days in advance for international travel in order to obtain the best value and support for the traveler.



## Travel Rules: Automobile and Other Transportation

1. Subject to Rule #2 below, Vehicle Costs are eligible expenses incurred while conducting UBC business if the expenses are necessary, reasonable, appropriate, and financially prudent. Receipts or proof of mileage must be provided for reimbursement of such costs.

**Guidelines:**

A map tool or application should be used to substantiate kilometers driven and be submitted as part of travel claim.

2. Vehicle Costs incurred to travel to and from one's regular work location are not reimbursable.
3. [Mileage reimbursement](#) when driving to meetings locally from any UBC place of business is reimbursable unless it forms part of one's commute to or from the individual's usual work location(s). UBC places of business include, but are not limited to, Robson Square, UBCO downtown campus and any of the Hospital sites.
4. Mileage reimbursement on private vehicles is permissible at the rate set out by Canada Revenue Agency from time to time and only for kilometers travelled for UBC business in excess of those normally incurred travelling directly to and from one's regular place of work. Distance calculated starts either from the individual's regular place of work or home (if that individual is working from home on the particular day) to the destination in the most direct route and may only be reimbursed if the excess kilometer calculation plus accommodation and meals does not exceed the cost of an economy priced airline ticket. Please note that the mileage rate will be updated regularly to be in alignment with CRA's prescribed rate.
5. Limousine costs are not reimbursable unless, due to the number of UBC travelers or specifics of the destination (such as distance from the airport), it is the most economical option. A specific expense justification and a list of travelers must be provided at time of making the claim for reimbursement.
6. Vehicle rental is only permitted for Out of Town travel where it is necessary, reasonable, appropriate, and financially prudent in the circumstances, and in accordance with the below. Rentals are permitted for Out of Town guests and for departmental events where vehicle rental is more economical than other transportation options. Cost of luxury and sport vehicles are non-reimbursable.
7. Although vehicle rental companies do not provide full collision and comprehensive insurance as part of the basic rental rate, they invariably offer the renter the option to purchasing the Collision (or Loss) Damage Waiver (CDW or LDW). Individuals should decline the Collision (or Loss) Damage Waiver (CDW or LDW) at the time of rental if previous arrangements have been made with [UBC Safety & Risk Services](#) for rental vehicle insurance or if the renter charges the rental cost to the renter's UBC Credit Card.
8. Third party liability coverage should not be waived. Vehicle rental companies provide third party liability insurance as part of the basic rental rate for the vehicle.



***Guidelines:***

- Excess third party liability is carried by UBC but it will apply only if there is some liability insurance in place through the vehicle rental company. This coverage is to protect both the driver and UBC against claims made by third parties for all sums which UBC shall be obligated to pay as compensatory damages, by reason of liability imposed by law for loss or damage arising from the use or operation of any rental vehicle, and resulting from bodily injury to or the death of any person or damage to property of others.



#### Travel Rules: Meals – Out of Town or Conferences for UBC Personnel

1. To facilitate efficient reimbursement, UBC individual travelers should use per diems to claim for Out of Town meal expenses; receipts do not need to be provided for individual per diem meal claims.
2. Only the individual traveler can claim [UBC per diem rates](#).
3. UBC per diem rates represent what UBC deems to be a reasonable cost, and are as noted in the then-current [UBC per diem rates](#).
4. [UBC per diem rates](#) cannot be claimed if meals have been included in another reimbursable item (i.e. conference fee, transportation, accommodation).
5. [UBC per diem rates](#) also cannot be claimed in the following situations:
  - a. where another member of the University has submitted a claim for the same meal; or
  - b. where meals are offered by the event organizer.
6. Where grant or contract funding have lower per diems than UBC's per diem rate, the traveler may claim the differential amount from other sources after charging the research account with the maximum allowable rate.

#### Travel Rules: Minor Reimbursable Items

1. While travelling, an incidental amount of up to \$10/day may be claimed. The incidental amount is to compensate for non-receipted items such as meter parking, transit fares and housekeeping gratuities. If a Third Party Requirement does not permit non-receipted items to be reimbursed, the missing receipt documentation is required for reimbursement.

## Guidance Notes:

### Team-Building Events (Academic or Admin Staff)

Frequency: typically, once per year or once per term

### Student Society – Support from departmental funds

If a unit chooses to provide funds to support its student society, it would be reasonable to apply the following parameters:

- Department-funded student activities should have an academic component
- University funds should **not** be used for purely social events
- Reimbursement claims must be supported by detailed receipts
- If the Department is to be asked to pay invoices directly, student organizers must get pre-approval from the unit head before incurring the expense

### Special Events

- Definition? “special” = truly “one-off” events, for example: retirement; memorial; once per year holiday event, beginning of term student orientation event, end of term event.
- Per diem rates should cover most situations, depending on the scope of the event.
- See “Receptions” for further details.
- If family members of UBC employees are invited to participate in special events (e.g., department holiday event), their costs would not be covered by University funds. This is different from the type of special event to which non-UBC members would typically be invited (e.g., memorial).

### Receptions (see also: “Special events”)

Reception scenarios and associated costs vary widely, depending on choice of venue and scope of event.

- When planning a reception, consider per person limits that fall somewhere between the University’s per diem rates and the H&E per person meal limits (in general \$20-\$30 per person would be reasonable, depending on the scale of the event).

**Example:** While a holiday lunch held at a restaurant could be approved for 20 guests at the H&E rate of \$50 per person, a mid-afternoon holiday reception for 20 guests could (and should) cost less.

- If alcohol is to be provided, consider using a cash bar, or limit to 1 drink ticket per guest.
- H&E Limits are inclusive of food, alcohol, taxes, and gratuities, but not venue rental costs.

### Meal Events Involving Job Candidates – Tenure-Stream Faculty and 3-year Lecturer Searches

Entertainment/Meal limits (for refreshments and meals with the job candidates) in the context of recruiting for tenure-stream or 3-yr lecturer faculty positions

- Lunch: Up to \$50 per person; Dinner: Up to \$95 per person; amounts are inclusive of taxes and gratuity.
- Keep size of lunch/dinner groups reasonable (candidate + 2 or 3 for lunch; candidate + 3 or 4 for dinner).
- Departments can submit claim to Dean’s Office for partial coverage of such costs. Up to \$350 per candidate for up to 5 candidates per Tenure-Stream position search, and up to 3 candidates per 3-yr Lecturer position search.
- Dept must specify on the receipts and reimbursement claim whether the claim relates to a Tenure-Stream Search or 3-year Lecturer Search