

# Travel and Business Expense Policy

**Category:** Finance

**Approval:** President and Vice Presidents Committee (PVP)

**Responsibility:** Associate Vice President, Finance

**Approval Date:** December 4, 2014; revised March 2, 2020; April 21, 2025

## **Purpose/Reason for Policy:**

It is recognized that travel and business expenses may be an important way to advance the University's mission. This policy provides a framework to assist in determining the reasonableness and appropriateness of travel and other business expenses. Appendix A outlines eligible and ineligible expenditures under this policy.

In instances not specifically covered by this policy, University faculty and staff must apply judgment as to whether the expenses being submitted are reasonable and in accordance with University policy and/or external restrictions. Where there is doubt as to the appropriateness of a specific travel or business expense, the employee should consult with their supervisor and/or Accounts Payable for further guidance.

The University is governed by the [Broader Public Sector \(BPS\) Accountability Act 2010](#) and its associated amendments. The use of University funds must be in accordance with the BPS Expense Directive to ensure the effective use of public resources, transparency, and accountability.

## **Scope of this Policy:**

This policy applies to University faculty, staff and others (excluding external service providers, e.g. consultants or contractors, etc.) requesting payment of travel and business expenses, regardless of funding source (e.g., operating budget, ancillary services, capital, trust, or research grants, etc.) or method of payment. Expenses funded by a third party (e.g., Government of Canada Tri-Agency – NSERC, SSHRC, CIHR or Government of Ontario) must also satisfy the terms and conditions imposed by that party in accordance with contractual agreements.

This policy does not apply to the purchase of capital assets and such purchases must be made in accordance with the *Procurement of Goods and Services Policy* available in the University's Policy Library.

## **Policy Statement:**

All travel and business expenses must be incurred for University business, including research and other academic activities. Personal expenses will not be reimbursed. Travel, meal, accommodation, and other such business expenses must be reasonable, economical, and facilitate University business. All goods and equipment purchased and paid for using University funds will remain the property of the University. Expenses incurred on University trips should be consistent with normal living standards.

Travel and business expenses must receive appropriate approvals as outlined in this policy below. In addition, Pre-Approval is required to be submitted and approved before costs are incurred and payment is processed for the following:

- Faculty or staff travelling internationally (outside Canada).
- Faculty or staff planning travel if expenses will be greater than \$7,000.
- If a faculty or staff member has any doubt about the total travel costs, they should obtain approval for the travel or other business expense(s) in advance.
- Specific expenses as outlined in the BPS Expenses Directive, including travel expenses exceeding the standard economy fare and/or class, seat selection and upgrades, excess or oversize baggage fees, groceries, child and dependent care expenses (where allowable).
- Hospitality expenses involving alcohol must be Pre-Approved by the President or Vice President of the unit hosting. For further information, consult the University's *Hospitality and Refreshments Policy*.
- Non-Employee expense reimbursement requests.

The University will not pay for travel (or other associated costs) or business expenses if:

- The costs are not business related or do not contribute directly to research and other academic activities;
- There is no funding to cover the expense (e.g. a grant has ended or is overdrawn);
- An expenditure is ineligible under the funding source, this policy or BPS Expense Directive;
- Proper receipts or supporting documentation are not provided; or
- Expenses are not properly authorized or they contravene institutional policy.

Group expenses can only be incurred by the most senior person in attendance. For example, business meals with a Vice President, a Dean and a staff member in attendance requires the Vice President to pay for the group meal.

Expenses must be submitted as soon as possible after travel or event has been completed and no later than 30 days of incurring expenses or as communicated by Financial Services regarding cutoff deadlines. For Professional Expenses Fund (PEF) Reimbursements and Cash Advance Requests, please see the associated procedure for submission deadlines.

The University's Corporate Credit Card must be used to pay for travel and other business expenses whenever possible.

Depending on the funding source, there may be additional constraints; please refer to your contract or agreement for guidance on budget and eligibility requirements.

Expenses may be audited by internal audit or external auditors, including funding agencies. Payment of expenses does not constitute approval, and reimbursement may be subject to subsequent audit adjustment if expenses claimed are not allowed within this policy and/or applicable granting agency guidelines or awards.

### **Approval Requirements:**

Approval must be obtained from the supervisor of the faculty or staff requesting payment of the expense (referred to as one-up approval). No individual is allowed to authorize payment to themselves, nor can they approve expenses for those to whom they report.

In cases where research funds are being charged, **if international travel is outlined within the research funding agreement, this will satisfy the need for Pre-Approval.**

In cases where the Approver is not the Budget Owner or where the expenses are being charged, approval from the Budget Owner is also required.

### **Roles and Responsibilities:**

It is the **Claimant's** responsibility to:

- Adhere to current policies.
- Obtain required Pre-Approvals prior to incurring expenses as applicable.
- Ensure all expenses are for legitimate business purposes.
- Ensure expenses are reasonable, economical and eligible under the funding source, as applicable.
- Use Corporate Credit Card to purchase expenses whenever possible.
- Submit required itemized invoices and/or receipts, and other supporting documentation showing proof of payment and if applicable confirmation of foreign currency paid.
  - Ensure image quality and authenticity of electronic receipts.
  - Maintain appropriate documentation to justify the cost effectiveness of the travel arrangements.
  - Retain original invoices and/or receipts and supporting documentation until the expense report has been approved and/or confirmation of payment has been issued.
  - Provide business purpose and association to the research project where applicable.
- Submit expenses within the required timelines.
- Update Pre-Approval and expense reports as directed by approvers to comply with audit requirements and funding agreements.
- Submit any expense reports and outstanding allocations of expenses, regardless of payment method, before leaving employment with the University.
- Promptly repay any overpayments or unspent Cash Advances which are treated as a debt owed to the University.
- Staff, faculty and students travelling on business should consult Risk Management to ensure the necessary information and forms are completed prior to travel. This information is to be kept on file by the University in the event of an emergency while travelling. For additional information, see the University's *Activity Risk Management Policy*.
- Claimant's travelling on business should consult Information Technology at [it@trentu.ca](mailto:it@trentu.ca) to ensure the appropriate safeguards and precautions are taken when accessing data and University accounts, especially when travelling internationally.
- Expense reports must comply with any requirements set out in law, University policies, applicable collective agreements, and the funding guidelines for grants or awards. It is the claimant's responsibility to ensure expense report submissions cover only eligible expenses and adhere to all other regulatory requirements.
- Expense reports must conform with the requirements of the claim submission process. It is the claimant's responsibility to submit claims and supporting documents as outlined in the University's procedures and guidelines.

For Research related expenses, it is the **Research Account Owner's** responsibility to:

- Ensure employees under their direction are aware of and adhere to current policies.

- Comply with funding guidelines established by the funding agency in addition to University policies.
- Confirm expenses are directly related to the research project and eligible under the funding source when authorizing expenses as either Claimant or Approver. Note: Direct costs are costs that are essential and would not have been incurred if the grant had not been undertaken and can be directly assigned to the research project with a high degree of accuracy.
- Confirm Claimant's association to the research project.
- Review and address any identified issues of non-compliance or non-conformance. Payments will be withheld until all such issues are resolved.
- Ensure expenses are the most economical/reasonable and fall within the funded grant criteria and time period.
- Approve Pre-Approval requests and expense reports in a timely manner. It is recommended that approvals are done weekly to ensure they are processed in the correct fiscal period.

It is the **Approver's** responsibility to:

- Ensure employees under their direction are aware of and adhere to current policies.
- Ensure they have the authority to approve the expenses.
- Confirm that the expenses are for legitimate business purposes, reports are complete and accurate and are charged to an appropriate account(s).
- Review and confirm the expense is reasonable and allowable under this policy with appropriate documentation included by the Claimant.
- Review and address any identified issues of non-compliance or non-conformance. Payments will be withheld until all such issues are resolved.
- Ensure expenses are the most economical/reasonable and fall within budget.
- Approve Pre-Approval requests and expense reports in a timely manner. It is recommended that approvals are done weekly to ensure they are processed in the correct fiscal period.

It is the responsibility of **Financial Services** to:

- Maintain confidentiality.
- Provide support and guidance to Claimants, Research Account Owners and Approvers.
- Verify expenses have received proper approvals.
- Confirm eligibility, budget compliance, funding availability, and request any further required justifications pursuant to funding agreements where applicable.
- Process payments in a timely manner and ensure they are attributed to the correct fiscal period.
- Identify and monitor unresolved issues of non-compliance in expense report submissions and promptly notify claimants of their responsibility to fully resolve any compliance matters.
- Address and resolve non-conformance issues in the expense report submission process that can be corrected without further involvement from the Claimant. For instance, the correction of mathematical errors when the amount is less than what has already been approved, incorrect dates, inaccurate HST rebate calculations, improper allocation of expenditures, and other technical adjustments. These should be detailed for the Claimant and corrected by Financial Services following receipt from the Claimant of permission (where required) to make the noted corrections.

- Identify non-conformance issues in the expense report submission process that cannot be resolved without the claimant are to be clearly documented by Financial Services and returned to the claimant for correction and/or resubmission as warranted.
- Ensure all issues of non-compliance and non-conformance are resolved prior to issuing any payment.
- Complete tax review and audit of expenses for internal and external policy compliance.
- Confirm necessary records are stored and meet the electronic retention guidelines outlined by the CRA when applicable.
- Suspend Cash Advance privileges if Claimant fails to adhere to the University's *Cash Advance Procedure*.
- Regularly review and update the policy and processes to ensure compliance with ministry and granting agency directives.

### **Documentation:**

When charging expenses to the University, the following **documentation is required**:

- The itemized invoice or receipt.
- Additional supporting documentation such as:
  - Proof of payment where the receipt does not indicate method of payment,
  - Proof of shipment (if applicable), and/or
  - Confirmation of completed travel or event.
- The business purpose for the expense.
- If required, Pre-Approval for expense(s) including but not limited to; alcohol, expenses over \$7,000, travel upgrades exceeding economy class, and etc.

If these documents are not submitted, a written explanation must be provided. Payments will be withheld until conditions are satisfied.

### **Non-Compliance and Overpayments:**

Any overpayments, unspent Cash Advances or misuse of University funds must be repaid promptly and will be treated as a debt owed to the University. Failure to repay the University in a timely manner may result in:

- Suspension or cancellation of Cash Advance privileges;
- Suspension or cancellation of Corporate Credit Card privileges;
- Denial of out-of-pocket expense reimbursement requests;
- Disciplinary action; and/or
- Payroll deduction.

### **No Payments to Individuals:**

Due to Canada Revenue Agency regulations, payments to individuals for services or work performed in Canada (excluding subject fees paid to research participants) cannot be charged to a Corporate Credit Card or claimed for reimbursement. If payment to an individual is required, contact the Payroll Office at [payroll@trentu.ca](mailto:payroll@trentu.ca).

**Contact Officer:** Assistant Director, Accounts Payable

**Date for Next Review:** April 2030

**Related Policies, Procedures & Guidelines:**

- a) Hospitality and Refreshments Policy
- b) Corporate Credit Card Procedure
- c) Employee Out-of-Pocket Expense Reimbursement Procedure
- d) Non-Employee Expense Reimbursement Procedure
- e) Professional Expenses Fund (PEF) Reimbursement Procedure
- f) Pre-Approval Request Procedure
- g) Cash Advance Procedure
- h) Procurement of Goods and Services Policy
- i) Perquisites Policy
- j) Remote Work Policy
- k) Records Retention Policy

**Policies Superseded by This Policy:**

- a) Travel and Business Expense Guideline

## Appendix A: Eligible and Ineligible Expenses

EXPENSE TYPES	ELIGIBLE	INELIGIBLE
<b>Transportation</b>		
Air and Train	<ul style="list-style-type: none"> <li>Economy fares must be purchased at least 14 days prior to departure, if possible.</li> <li>Premium economy fares or above require Pre-Approval and appropriate justification.</li> <li>Business class may be acceptable with the prior approval of a supervisor in cases such as:               <ol style="list-style-type: none"> <li>For continuous travel exceeding nine (9) hours                   <ol style="list-style-type: none"> <li>Continuous travel is defined as travel starting at the scheduled departure time and ends upon arrival at the final destination.</li> </ol> </li> <li>When required for health reasons:                   <ol style="list-style-type: none"> <li>Additional expenses incurred for health reasons, may require a doctor's note to be submitted to Human Resources at <a href="mailto:humanresources@trentu.ca">humanresources@trentu.ca</a>. No personal health details are required to be provided with the expense report.</li> </ol> </li> <li>For other special circumstances, which should then be documented in the expense report.</li> </ol> </li> <li>Baggage check fees for one bag; excess/oversize baggage fees require Pre-Approval and appropriate justification.</li> <li>Seat selection charges; premium seat selection will require Pre-Approval and appropriate justification.</li> <li>In-flight internet access or WIFI charges.</li> </ul>	<ul style="list-style-type: none"> <li>The use of redeemed frequent flier points or loyalty program rewards to pay for costs cannot be reimbursed.</li> <li>Airport lounge fees.</li> </ul>
Rental Vehicle	<ul style="list-style-type: none"> <li>When renting a vehicle, the vehicle must be the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations. For contracted rates,</li> </ul>	<ul style="list-style-type: none"> <li>Luxury and sports vehicles are prohibited.</li> </ul>

	<p>refer to the University's <a href="#">Car Rentals Staff Resource webpage</a>.</p> <ul style="list-style-type: none"> <li>Fuel required for business purposes.</li> </ul>	
Use of Personal Vehicle	<ul style="list-style-type: none"> <li>Mileage can be expensed without a receipt.</li> <li>When travelling for business-related work to an off-campus destination, the University pays mileage from workplace or home/remote work location, whichever is shorter. For further clarification, see the University's <i>Remote Work Procedure</i>.</li> <li>Note, the kilometric rate is established by the Vice President, Finance and Administration on a periodic basis. This rate will be based on an updated analysis of available information, which may consider the then-current mileage rate comparisons at other Ontario universities, as well as published kilometric rates by the CRA, National Joint Council, and other relevant public entities.</li> </ul>	<ul style="list-style-type: none"> <li>All other expenses (gas, towing, repair, traffic, parking violations, or insurance coverage etc.) are the responsibility of the vehicle owner.</li> <li>Travel between home and work.</li> <li>Employees are not entitled to claim mileage for commuting from their home or remote work location to either University campus. For further clarification, see the University's <i>Remote Work Procedure</i>.</li> </ul>
University Owned or Leased Vehicle	<ul style="list-style-type: none"> <li>Fuel required for business purposes.</li> </ul>	<ul style="list-style-type: none"> <li>University owned or leased vehicles must not be used for personal reasons; such use is considered a taxable benefit and should be reported to the Human Resources Department. For further information, see the University's <i>Policy for Procurement, Lease, Maintenance and Use of Motor Vehicles</i>.</li> </ul>
Toll Charges	<ul style="list-style-type: none"> <li>Tolls may be considered an eligible expense at the discretion of the Supervisor and/or Budget Owner.</li> </ul>	
<b>Accommodation</b>		
Hotel and Alternative Accommodation	<ul style="list-style-type: none"> <li>Single accommodation in a standard room. Claimants may refer to the preferred rates, found at <a href="#">CAUBO Member Discount page</a>.</li> <li>Reasonable hotel charges for telephone, internet access, facsimile transmissions, photocopy services and computer access charges within reason.</li> </ul>	<ul style="list-style-type: none"> <li>Hotel suites, executive floors, or concierge levels.</li> <li>Accommodation within 24 kms of Claimant's regular workplace, per BPS Directive, unless due to emergency or highly unusual situations will be considered with appropriate approval and justification.</li> </ul>



	<ul style="list-style-type: none"> <li>Alternative accommodations include but are not limited to home or apartment rental, campsite, hostel, University or College guest accommodations, etc.</li> <li>Additional costs incurred relating to the accommodation of a disability or other health-related reasons; a doctor's note may be requested to be submitted to Human Resources at <a href="mailto:humanresources@trentu.ca">humanresources@trentu.ca</a>.</li> </ul>	
Gift in Lieu	<ul style="list-style-type: none"> <li>When there is an opportunity to lodge with a friend or relative and in doing so will reduce the overall cost to the University, a gift in lieu may be purchased at the University's expense. Gifts are expected to be symbolic in nature and minor in cost. For rate details, see the University's <i>Employee Out-of-Pocket Expense Reimbursement Procedure</i>.</li> </ul>	
<b>Meals</b>		
Applicable to All Meal Types Below	<ul style="list-style-type: none"> <li>Business-related meals can be expensed on a per diem basis at prescribed rates outlined in the University's <i>Employee Out-of-Pocket Expense Reimbursement Procedure</i> or by itemized receipts. For example, if an employee chooses a per diem lunch rate, the receipt for lunch cannot be submitted for reimbursement.</li> <li>Business-related meals can be expensed when Claimant's are at least 24 kms away from regular workplace over a normal meal period or have Pre-Approval for the expense.</li> </ul>	<ul style="list-style-type: none"> <li>When meals are included in the cost of transportation fare, accommodations, conference or seminar fees, a separate expense report for these meals is not eligible for payment.</li> <li>The use of a receipt and meal per diem rate will not be accepted for the same meal.</li> <li>Business-related meals within 24 kms of Claimant's workplace are not eligible, unless Pre-Approved and appropriate justification is provided.</li> </ul>
Per Diem Meals	<ul style="list-style-type: none"> <li>Meal expenses are limited to three meals per day; only a portion of the per diem is eligible for partial day travel; can be expensed without a receipt.</li> </ul>	<ul style="list-style-type: none"> <li>Incidentals are not reimbursed.</li> </ul>
Receipted Individual Meals	<ul style="list-style-type: none"> <li>Itemized receipts for meals in lieu of per diem allowances.</li> <li>Reasonable gratuities are allowable (maximum 20% of pre-tax amount).</li> </ul>	
Group/Hospitality Meals	<ul style="list-style-type: none"> <li>Group meals can only be expensed by the most senior person present.</li> </ul>	<ul style="list-style-type: none"> <li>Social events (such as retirement gatherings, holiday parties, etc.) are not considered "hospitality" events and</li> </ul>

	<ul style="list-style-type: none"> <li>Reasonable gratuities are allowable (maximum 20% of pre-tax amount).</li> <li>For further details and eligibility requirements, see the University's <i>Hospitality and Refreshments Policy</i>.</li> </ul>	therefore must be personally paid for by the staff and faculty. Internal social events are not paid for with public funds as per the BPS Expenses Directive and will not be paid for using University funds.
Alcohol	<ul style="list-style-type: none"> <li>The purchase of alcohol is permitted for sanctioned University events pre-approved by the President or Vice President of the hosting unit where alcohol consumption is nominal or moderate and served in a responsible manner (i.e., no more than one or two alcoholic drinks per person and food must be served when alcohol is provided). See the University's <i>Hospitality and Refreshments Policy</i> for further guidance.</li> <li>In instances of faculty recruitment, Pre-Approval by the President or Vice President Academic is required for alcohol purchases. For further details, see the University's <i>Recruitment Expenses Guide</i>.</li> <li>Alcohol expenses incurred during institutional quality assurance reviews require Pre-Approval by President or Vice President Academic. For further details, see the University's <i>Quality Assurance Guideline</i>.</li> </ul>	<ul style="list-style-type: none"> <li>Alcohol is not permitted to be expensed as part of travel or meal expenses (except as otherwise permitted for recruitment) to comply with the BPS Expenses Directive outlining the use of public funds.</li> </ul>
<b>Other Travel Costs</b>		
	<ul style="list-style-type: none"> <li>Health care insurance for travel outside Canada for University employees who are not covered under existing University benefits. It is the individual's responsibility to determine the need for such insurance.</li> <li>Temporary travel visas, passport, necessary immunization(s) fees, and currency exchange charges if specifically incurred for University business outside Canada.</li> <li>An out-of-pocket payment to an individual for services rendered is permitted if that payment was incurred while the Claimant was outside Canada, the services were</li> </ul>	<ul style="list-style-type: none"> <li>Expenses relating to personal travel (travel which is not directly linked to University business or a research project or other academic activity) including: <ul style="list-style-type: none"> <li>Costs related to unnecessary stopovers.</li> <li>Any extra costs incurred by traveling with a family member or companion.</li> <li>Parking costs as part of a regular commute to and from work.</li> </ul> </li> </ul>

	<p>deemed imperative and the amount is reasonable for the services provided (e.g., a traveler may require the service of translator or security personnel while travelling in a foreign country). Every effort must be made to acquire services through a reputable business and obtain an invoice for payment.</p> <ul style="list-style-type: none"> <li>• Parking, reasonable gratuities (maximum 20% of pre-tax amount), tolls, taxi, bus fares and other public transportation costs not exceeding \$30.00 Canadian per day can be expensed without a receipt.</li> </ul>	<ul style="list-style-type: none"> <li>○ Any personal or recreational items including toothbrushes, pay-per-view, items from the mini-bar, or hotel valet services.</li> <li>• Travel change fees or penalties incurred for non-cancellation of hotel and transportation reservations for business travel, unless approved by the President or a Vice President.</li> <li>• Parking and traffic fines or violations.</li> </ul>
<b>Gift Cards/Certificates</b>		
	<ul style="list-style-type: none"> <li>• Gift cards or gift certificates paid for by the University and given to a non-employee (e.g., student or research participant) are eligible.</li> </ul>	<ul style="list-style-type: none"> <li>• Gift cards or gift certificates paid for by the University and given to an employee are not an eligible expense and considered to be “near cash” by the CRA; thus a taxable benefit. For further details, consult the University’s <i>Perquisites Policy</i>.</li> <li>• Gift cards or gift certificates cannot be purchased using a Corporate Credit Card.</li> <li>• The use of gift cards, gift certificates or loyalty program rewards used/redeemed to pay for items.</li> </ul>
<b>Sabbatical/Research Leaves (Research Accounts)</b>		
	<ul style="list-style-type: none"> <li>• Costs related to a vehicle necessary for fieldwork with prior institutional approval; the vehicle must be licensed and insured during the sabbatical period.</li> <li>• Direct research expenses, including research assistance, bench fees and fieldwork expenses, including travel and travel-related accommodation.</li> <li>• Transportation costs to move research equipment or materials to and from the sabbatical location.</li> <li>• Travel costs to attend conferences.</li> </ul>	<ul style="list-style-type: none"> <li>• Costs of transporting research personnel to and from a grantee's sabbatical location for supervisory or academic purposes.</li> <li>• Costs of transporting the grantee to the home institution for supervisory or academic purposes.</li> <li>• Living expenses (subsistence, accommodation, and commuting costs).</li> </ul>

	<ul style="list-style-type: none"> <li>The costs of travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances.</li> </ul>	
<b>Personal Mobile/Cellular Charges</b>		
	<ul style="list-style-type: none"> <li>Personal cell phone monthly service plan fees up to a maximum of 80% with appropriate justification of the business use.</li> <li>Cell phone charges for international travel service plans for business related travel or as otherwise approved.</li> </ul>	<ul style="list-style-type: none"> <li>Cost of the mobile/cellular device unless negotiated in a collective agreement as an eligible expense.</li> </ul>
<b>Personal Home Internet/Wifi Charges</b>		
	<ul style="list-style-type: none"> <li>Excess home internet charges up to a maximum of 80% (or up to an amount otherwise approved) with appropriate justification of the business use unless specifically not allowed by the funding agent and/or engaging in a Remote Work agreement.</li> </ul>	<ul style="list-style-type: none"> <li>Cost of the internet/wifi rental requirement.</li> </ul>
<b>Meals for Thesis Defenses</b>		
	<ul style="list-style-type: none"> <li>In the case of luncheons for thesis defenses, only the panel members and student meals may be claimed.</li> </ul>	<ul style="list-style-type: none"> <li>Alcohol expenses are not eligible for reimbursement unless pre-approved by the President or Vice-President.</li> <li>Thesis expenses are not eligible items to be charged to research accounts unless negotiated with the funder. No exception may be made to this policy without the written consent of the Vice President of Academic.</li> </ul>
<b>Childcare and Dependent Care Expenses</b>		
	<ul style="list-style-type: none"> <li>For Research accounts only, child and dependent care expenses, if allowed under the granting agency agreement, require Pre-Approval and appropriate justification, per BPS Expense Directive. Childcare and dependent care expenses can be expensed at prescribed rates outlined in the University's <i>Employee Out-of-Pocket Expense Reimbursement Procedure</i>.</li> </ul>	<ul style="list-style-type: none"> <li>Childcare and dependent care expenses are not eligible unless Pre-Approved by the Vice President of Research &amp; Innovation or if specifically eligible under the funding source.</li> </ul>

Miscellaneous Charges		
	<ul style="list-style-type: none"> <li>Miscellaneous charges that would not otherwise be incurred such as               <ul style="list-style-type: none"> <li><b>Groceries</b> in lieu of meals require Pre-Approval and appropriate justification, per BPS Expense Directive.</li> <li><b>Tips</b> not otherwise included above (maximum 20% of pre-tax amount).</li> <li><b>Subject fees.</b></li> <li><b>Laundry or dry cleaning</b> (if travelling on business for five (5) consecutive days or more) are allowed within reasonable limits.</li> </ul> </li> <li>Purchase of <b>flowers</b> are eligible with Pre-Approval by the President or Vice Presidents and appropriate justification is provided. Only the President or Vice Presidents are authorized to take the appropriate measure in the name of the University. In the event the University wishes to associate itself to an event for reasons of responsibility, public relations, etc., the costs will be borne by the budget of the President or respective Vice President.</li> </ul>	<ul style="list-style-type: none"> <li><b>Personal credit card</b> service charges, late payment fees, delinquency assessments, interest, annual fees, or any other charges associated with the use of personal credit cards are at the expense of the credit card holder.</li> <li><b>Personal expenses</b> including kennel fees, travel accident and life insurance costs, movies, mini-bar charges, etc.</li> <li>The loss or damage to personal possessions.</li> <li>Personal use of recreational facilities or <b>recreational memberships</b>.</li> <li>Purchase of <b>flowers</b> are ineligible unless Pre-Approved by the President or Vice Presidents and appropriate justification is provided.</li> <li><b>Payments to family members</b> are not permitted except as allowed in the Accommodation Section as a gift in lieu.</li> </ul>
Consultants and Contractors		
	<ul style="list-style-type: none"> <li>Reimbursement for allowable expenses can be claimed only when the contract with the University specifically allows for it. Payments to Consultants and Contractors must be made through Accounts Payable in accordance with contractual agreements.</li> </ul>	<ul style="list-style-type: none"> <li>Consultants and Contractors will not be reimbursed for any hospitality, incidental or food expenses including meals, snacks and beverages, laundry or dry cleaning, dependent care, or personal communications.</li> </ul>