

Cambrian College of Applied Arts and Technology

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Travel, Meal, and Hospitality Expenses

Policy
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1.0 PURPOSE

The purpose of this Policy is:

- to set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- to provide a framework of accountability to guide the effective oversight of College resources in the reimbursement of expenses; and
- to set the parameters for the public disclosure of information about expenses.

2.0 APPLICATION AND SCOPE

This applies to all College staff, board members, other members of Broader Public Sector organizations (listed in Section 7.3) including volunteers doing business related travel on behalf of the College.

The following definitions apply for the purpose of this Policy:

Claimant refers to any person making a claim under this policy.

Approver refers to the person with the authority to make approvals under this Policy.

This Policy does not prevail over legislation or a collective agreement(s).

Mandatory requirements of this Policy cannot be waived, as they are required by law.

3.0 POLICY AND PRINCIPLES

- College dollars are used prudently and responsibly with a focus on accountability and transparency. Since expense accounts can become matters of public record through audit or other means, expenses should be incurred and claimed in a manner that is publicly defensible and will not harm the College's reputation as a good manager of College resources.
- Expenses for travel, meal and hospitality support College objectives.
- Plans for travel, meal, accommodation and hospitality are necessary, work related, modest and appropriate, striking a balance between economy, health and safety and efficiency of operations.
- It should not cost an employee to travel on behalf of the College when reasonable efforts are made to spend funds wisely and prudently.
- Legitimate authorized expenses incurred during the course of College business are reimbursed.

- Best practices are in place, including:
 - Obtaining approval prior to incurring expenses.
 - Other options for meetings are always considered before travel is approved, including audio or video conferencing.
 - Corporate Cards are used for authorized business travel and business related expenses.
 - The College's vendors of records for travel-related services are used whenever possible.
- Employees who fail to adhere to the Travel, Meal and Hospitality Expense Policy may be subject to disciplinary action.
- This policy does not encompass employee recognition events or activities.

4.0 MANDATORY DIRECTIVE REQUIREMENTS

4.1 Accountability Framework

This Policy sets out the approval authority for travel, meal and hospitality expenses. The level of approval is identified in the Approval Authority Schedule. The President or Senior Team has the authority to establish additional rules regarding expenses. Any additional rules must be consistent with those laid out in this Policy and be necessary to meet specific operational needs. Additional rules must include the date of approval and must be accessible to everyone covered by the rules.

In addition, the President may modify the level of approval upward to a more senior level when authority is assigned to a manager/supervisor or contract manager.

Managerial Discretion

For the purpose of this Policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Policy. There is no discretion to depart from the principles and the mandatory requirements of this Policy. When exercising discretion, the rationale must be documented and filed with the claim.

4.2 Public Disclosure of Expense Rules

This Policy must be made available to the public in PDF format, for viewing on the College's Website:

<http://www.cambrianCollege.ca/aboutcambrian/tendersandrfps/pages/purchasing.aspx>

4.3 Alcohol

Under no circumstances can alcohol be claimed as part of a travel or meal expense claim. Section 7.4 outlines the limited allowable alcohol expenses within the hospitality function.

4.4 Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the Broader Public Sector (BPS).

Functions involving only those people in organizations listed in Section 7.3 are not considered hospitality functions and cannot be reimbursed as a hospitality expense.

4.5 Documentation

Financial Services requires all travel approvals and itemized receipts before a claim can be reimbursed and will keep on record for seven (7) years.

4.6 Consultants and Other Contractors

Consultants and other contractors under no circumstances can be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home management
- Personal telephone calls

Reimbursement for allowable expenses under this Policy can be claimed only when the contract with the College specifically allows for it.

4.7 Individuals Making Claims (Claimants)

Claimants must:

- obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;
- submit original, itemized receipts with all claims (credit/interact card slips are not sufficient). If there is not an itemized receipt, a missing receipt form must be submitted to explain why the receipt is unavailable and a description itemizing and confirming the expenses must be provided;
- submit claims by the end of the month in which the expense was incurred; a written explanation is required if not submitted within this timeframe;

- where there is an overpayment to a claimant, it is considered a debt owing to the College and must be repaid;
- submit claims for expenses before leaving positions with the College.

Electronic approval is considered written approval for the purposes of this policy as long as the approver has sufficient information to make an informed decision.

4.8 Individuals Approving Claims (Approvers)

Approvers must:

- provide approval only for expenses that were necessarily incurred in the performance of College business;
- provide approval only for claims that include all appropriate documentation;
- not approve their own expenses;
- Use the following principles to guide exceptions to the rules:

Trust – use discretion and latitude for persons and supervisors to act in a fair and responsible manner.

Flexibility – management decisions respect the duty to accommodate, respond to persons' needs and interests and consider unforeseen circumstances.

Stewardship – ensure consistent, fair and equitable application of the policy giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources.

- Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver (e.g., a Director cannot submit his/her VP's claim for lunch even if they were at the same event).

Where an approver exercises discretion in making an exception, in order to ensure a proper record for audit purposes, the waiver must be approved in accordance with the Approval Authority Schedule, as appropriate, and accompany the claim.

Under no circumstances can mandatory requirements of this Policy required by the BPS Expense Directive be waived by anyone.

5.0 TRAVEL

This Policy applies whenever travel is required.

For the purpose of this Policy, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.

- The College reserves the right to refuse, in whole or in part, reimbursement of travel expenses.
- Refer to Travel, Meal and Hospitality Procedures for allowable, limited, and non-reimbursable expenses.
- Reimbursement of expenses related to attendance at political fundraising events is not allowed under this policy.

5.1 When Travel Occurs Regularly

There are some jobs where frequent travel is a requirement – part of the regular job duties. On hiring, managers should ensure staff are aware of the Policy and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g. pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.).

5.2 When Travel Occurs Irregularly

In the majority of positions in the College, travel usually occurs irregularly on an as-needed basis; for example, to attend training, meetings, conferences or consultations; representing the College at an event; etc. In some cases, employees will be asked by their managers to travel, and in others, the request may come from the employee.

5.3 Approvals for Travel

The following chart identifies the level for approvals for travel for everyone covered by this Policy.

Position Type	Within Ontario	Canada & Continental US	International
President	N/A	Board Chair	Board Chair
Employee	Supervisor	VP	President

Note that these are the levels for approving travel, not for approving any expenses related to travel.

5.4 Authority for Travel Approvals

In no case can an individual be delegated the authority to approve either their own travel plans or their own expenses.

5.5 International Travel

If travelling internationally (outside Canada and the continental USA), in addition to the obligations set out elsewhere in this Policy, the following rules apply.

Requests for international travel must include:

- prior written approval;
- acknowledgement that all appropriate approvals are in place;
- written rationale demonstrating critical value of travel for College priorities and interests, and details how the travel will produce a benefit for the College;
- documentation showing detailed itemization of anticipated expenses (note that the lowest cost and most reasonable method of travel must be used whenever possible);
- confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

On an international flight, business class seating may be permitted with prior approval of the President. When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

5.6 Insurance

Medical and Health Insurance

Eligible employees are covered under the employer's health insurance plans in the event of illness or injury. The cost of additional private medical/health insurance will not be reimbursed for travel within Canada.

Traveling outside of Canada

You are responsible for arranging appropriate out-of-country medical insurance.

For College employees, this cost is reimbursable and can be charged on the corporate travel card unless it is automatically provided by bookings using the corporate card.

When purchasing out-of-country medical insurance, it is advised that you also purchase the option that allows for immediate payment of costs at the time of the incident (i.e., up-front payment option).

Travel Accident Insurance

Eligible employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveler's expense – it will not be reimbursed.

Vehicle Insurance

For College Employees

If the Corporate Card benefits include insurance that covers the cost of repairing the damage to approved vehicle types rented using the Corporate Card you must use it to rent a vehicle and you should decline the collision damage waiver offered by the rental agency.

5.7 Transportation

College employees are responsible for making their own travel arrangements. Employees may use a travel agency at their own discretion (i.e. when booking a complex trip outside of Canada). Agency fees are a reimbursable expense.

College employees should choose the most economical and/or practical way to travel when possible.

Accident Reporting

All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor.

Reimbursement and Rates

Rates are based on kilometers accumulated from April 1 of each year (fiscal year).

Rates may be established in a collective agreement, and, if they are not, the rates in this Policy apply.

Expense claims must be submitted with distances calculated in kilometers.

Accumulated kilometers must be transferred with a claimant when moving within the College to another job.

Total KM Driven per fiscal year	Southern Ontario	Northern Ontario
0 - 4,000	0.40	0.41
4,001 - 10,700	0.35	0.36
10,701 – 24,000	0.29	0.30
24,000 +	0.24	0.25

*Subject to change in accordance with approved Canada Revenue Agency prescribed rates.

Parking and Tolls

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on College business.

Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

Taxis

Travel by means other than taxi is considered the norm, however, taxis may be justified in cases where:

- group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle;
- taking a cab allows you to meet an unusually tight schedule for meetings;
- other means of transportation is not available in a timely/predictable manner or would be unsuitable.

Taxis may not be used to commute to work or home except under exceptional circumstances; for instance:

- health or safety conditions indicate it is the best, appropriate option; or
- transport of work-related baggage or parcels is required.

Public Transit

Local public transportation including hotel/airport shuttles should be used wherever possible.

5.8 Accommodation

In the normal conduct of business, reimbursement for overnight accommodation within your office area will be neither authorized nor approved. However, in emergency or highly unusual situations exceptions will be considered. For example:

- You are required to remain close to your office for periods long in excess of (your) standard working hours.
- Your services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management.

There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling unless it is required for hosting outside guests and represents a more effective and economical alternative than paying for other hotel facilities or services.

Reimbursement will be made for single accommodation in a standard room.

In selecting accommodation claimants should take into account the additional costs of transportation and/or parking charges that could result in a higher total cost.

Claimants will not be reimbursed for movie or game rentals, bar service, and other hotel services such as health clubs, personal grooming and spa services, etc. If you wish to use these services it is recommended you request a separate invoice for these services so it does not appear on the receipts you are submitting.

For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.

Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.

Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family up to a maximum of \$30 per night.

5.9 Other Travel Expenses

Cash Advances

A corporate card should be used for all travel expenses, cash advances may be approved in situations of extenuating circumstances.

Passports, Visas and Immunization

You may be reimbursed for:

- the cost of a passport if you are traveling to the United States;
- the cost of a passport and/or visa, plus the cost of immunizations and medications if necessary, for international travel.

Personal Care

If traveling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:

- laundry
- dry cleaning
- hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing, etc.)

Itemized receipts are required.

You will not be reimbursed for personal or recreational items.

Tips/Gratuities

You may be reimbursed for gratuities paid to a maximum of 15% of the services provided for porter, hotel room services, and taxis. A record of gratuities paid must be provided with the claim.

Telecommunication

The most economical method of communicating should be used while travelling. Speak with your approver to determine what is covered in your Blackberry or cell plan and how the College wishes to handle long distance or roaming charges.

6.0 MEALS

6.1 Rules

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on College business and you:

- are away from the office area (i.e., at least 24 km) over a normal meal period; or
- a business meeting/presentation/information or training session within the office area that must occur over breakfast/lunch/dinner or for a period of three hours or more;
- are working continuously for more than three hours beyond your normal hours.

Prior written approval is required, see Appendix A.

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates.

Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

If you travel as a regular part of your job, your meals will not normally be reimbursed unless you have obtained prior approval.

6.2 Meal Rates

Reimbursements for meal expenses incurred are subject to the maximum rates set out in the chart below. These rates include taxes and gratuities.

Meal	Within Canada	Outside Canada
Breakfast	\$15.05	\$15.05
Lunch	\$14.15	\$14.15
Dinner	\$39.85	\$39.85
Daily Maximum	\$69.05	\$69.05

Up to the daily maximum can be claimed as long as receipts are provided regardless of the number of meals eaten.

7.0 HOSPITALITY

7.1 What is “hospitality” for the purpose of this Policy?

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the BPS.

Alcohol is a reimbursable expense for hospitality.

7.2 Rules

Functions involving only people who work for the BPS are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this Policy.

Expenses that do not fit the definition of College hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches.

Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, Section 7.4).

7.3 When Hospitality is Appropriate

Hospitality may be extended on behalf of the College in an economical and consistent matter when:

- engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - facilitating College Business;
 - desirable as a matter of courtesy or protocol;
 - business and industry;
 - public interest groups; or
 - labour groups;
- providing people from national, international, or charitable organizations with an understanding or appreciation of the workings of the College;
- conducting prestigious ceremonies for distinguished guests from the private sector;
- events related to the functioning of the hospitality program at the College, and
- other hospitality functions as approved by the President, providing they conform to the rules listed in this section of the Policy.

Hospitality **may not** be extended to other organizations covered by the BPS Expense Directive, which include:

- every hospital,
- every school board,

- every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating annual operating grants and entitlements,
- every approved agency designated as a children's aid society under subsection 15 (2) of Part I of the Child and Family Services Act,
- every community care access corporation,
- every corporation controlled by one or more designated broader public sector organizations that exists solely or primarily for the purpose of purchasing goods or services for the designated broader public sector organization or organizations,
- every publicly funded organization that received public funds of 10 million dollars or more in the previous fiscal year of the Government of Ontario, and
- every organization that is prescribed for the purposes of this definition.

7.4 Serving Alcohol

Responsibilities regarding alcoholic beverages

Prior written approval is required as follows:

- From the President; with no delegation of the authority for hospitality events;
- If the hospitality event is hosted by the President, the President must seek prior approval from the Chair of the Board.
- If the hospitality event is planned at the request of the Chair, the Chair must provide prior, written authorization to the President to permit the service of alcohol.
- Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.
- Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is a business case.
- Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.
- Preference should be given to wine, beer and spirits produced in Ontario.

7.5 Gift-Giving

Appropriate token of appreciation, valued up to \$30, may be offered in exchange for donation of service or expertise to people who are not engaged in work for the College. Gifts valued over \$30 must have prior approval.

8.0 RESPONSIBILITIES

Employees, Volunteers, and Appointees are responsible for:

- considering alternatives such as teleconferencing and video conferencing;
- following the principles and rules set out in this Policy;
- being aware of the conflict of interest rules that govern the College; and
- being aware of any other applicable policies and guidelines.

Supervisors and Managers are responsible for:

- carrying out any delegated authorities and assigned tasks in accordance with this Policy;
- exercising managerial discretion judiciously;
- ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored;
- ensuring staff are aware of the requirements of this Policy;
- seeking timely direction when there are questions of application; and
- taking appropriate action in the case of non-compliance.

Presidents and Vice Presidents are responsible for:

- ensuring the Policy's principles and rules are implemented and monitored, including putting in place processes that support the Policy;
- delegating approval authority to appropriate levels within the College except as restricted in this Policy;
- carrying out any delegated authorities and assigned tasks in accordance with this Policy;
- ensuring consistent application of the Policy (e.g. for all jobs requiring regular travel);
- ensuring that claims are fully documented by running regular spot checks;
- ensuring that all persons covered by this Policy are aware of their responsibilities under this Policy and of the appropriate conflict of interest rules; and
- approving the service of alcohol at hospitality events in agencies/organizations that do not have special status for that purpose.

Chairs are responsible for:

- ensuring all employees and appointees are made aware of their responsibilities under this Policy;
- ensuring the Policy is applied and monitored appropriately;
- ensuring that staff with delegated authority are able to effectively apply this Policy; and
- approving the President's expenses.

The Board of Governors is responsible for considering requests for special status.

9.0 DEFINITIONS

Approver: A person with the authority to make approvals under this Policy.

Chair: The Chair of the Board of Governors, accountable to the minister, regardless of whether the title “Chair” is used.

Claimant: Anyone making a claim under the terms of this Policy.

Consultants and Contractors: Individuals or entities under contract to the College providing consulting or other services.

Delegation of Authority: A written assignment by which a person who has a power, duty, function or responsibility under this Policy authorizes another person (identified by name or by position title) to exercise the power, duty, function or responsibility.

Employee: individual employed by the College whether full or part time or temporary contract.

Hospitality: The provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the College or other BPS organizations.

Itemized receipt: Original document identifying the vendor with the date and amount of each itemized expense item paid by the claimant.

Office area: The area surrounding the regular workplace, with a perimeter of 24km measured by the most direct, safe and practical route by road.

President: The President of the College, including those in an acting or interim role as the executive head.

APPENDIX A

Approval Framework Chart

Activity	Approval Framework			
Travel (and related travel expenses)	Position Type	Within Ontario	Canada & Continental US	International
	President	N/A	Board Chair	Board Chair
	Employee	Supervisor	VP	President
Meals (not part of travel)	Position Type	Approver		
	President	N/A		
	Employee	Supervisor		
Hospitality Meetings (i.e. lunch/dinner meeting with external client not covered under the BPS Expense Directive)	Position Type	Approver		
	President	Board Chair		
	Employee	Supervisor		
Hospitality Events	Position Type	Approver		
	President	Board Chair		
	Employee	President		