

Policy No. & Title: C104: EXPENSE REIMBURSEMENT*Effective:* 2019-08-15*Next Review:* 2020-05-27*Policy Sponsor:* Senior Manager, Purchasing and Payment Services*Approvals:* 1980-06-19/SA-79-19; 2006-12-13/AC-06-04; 2011-03-23/SLC-10-16;
2012-03-28/SLC-11-10; 2013-01-09/SLC-12-06; 2013-08-27/SLC-12-17

1. PURPOSE

The purpose of this policy is to:

- Recognize the following governing documents regarding the reimbursement of expenses:
 - The Broader Public Sector Accountability Act, 2010;
 - The Broader Public Sector Expenses Directive;
 - The MTCU Binding Policy Directive regarding Governance and Accountability Framework; and
 - The Colleges Ontario Template: Colleges Travel and Hospitality Policy;
- Establish principles related to the reimbursement of expenses;
- Identify the roles and responsibilities related to the administration of reimbursement of expenses; and
- Establish the principles and a framework governing the consideration for payment of Professional and Membership Fees by the College on behalf of College employees.

2. POLICY

The Policy Sponsor develops, maintains and implements standards and guidelines as necessary to achieve the purposes of this policy. Such documents align with the College mission and, vision, strategic goals, and reflect College values.

3. REFERENCES

Broader Public Sector Accountability Act, 2010

Broader Public Sector Expenses Directive

MTCU Binding Policy Directive – Governance and Accountability Framework

Occupational Health and Safety Act

Treasury Board of Canada Travel Directive

College policy C107: Purchasing Cards

College policy P101: Corporate Health and Safety

College policy P103: Safe College Campus

College policy P207: Employee Ethics

4. ADDENDA

Standard 1: MEAL REIMBURSEMENT AMOUNTS IN CANADA AND U.S.A.

Standard 2: KILOMETER REIMBURSEMENT RATES

Procedure A: EXPENSE CLAIMS

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COLLEGE POLICY MANUAL

Policy No. & Title: C104: EXPENSE REIMBURSEMENT

Addendum: **Standard 1: MEAL REIMBURSEMENT AMOUNTS IN CANADA AND U.S.A.**

Issued by: Senior Manager, Purchasing and Payment Services

Effective: 2022-10-01

1. PURPOSE

The purpose of this document is to establish the maximum daily amounts that may be reimbursed for employee meals in Canada and the United States.

Expense maximum amounts are updated every six months from the Treasury Board website at <http://www.njc-cnm.gc.ca/directive/index.php?sid=98&lang=eng> .

<i>Effective Date:</i>	<i>April 1, 2022</i>	<i>October 1, 2022</i>
<u>Meal</u>	<u>Maximum Amount</u>	<u>Maximum Amount</u>
Breakfast	21.90	\$22.80
Lunch	22.15	\$23.05
Dinner	54.40	\$56.60
Total Daily Meal Reimbursement Limit	98.45	\$102.45

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COLLEGE POLICY MANUAL

Policy No. & Title: C104: EXPENSE REIMBURSEMENT

Addendum: **Standard 2: KILOMETER REIMBURSEMENT RATES**

Issued by: Senior Manager, Purchasing and Payment Services

Effective: 2015-05-27

PURPOSE

The purpose of this document is to establish the reimbursement rates for employee use of a personal vehicle for College business travel. Expense claims involving reimbursement for kilometers driven follow these rates in accordance with directives from the Management Board of Cabinet:

<i>Total Kilometers Driven per fiscal year</i>	<i>Rate</i>
0 – 4,000	40 cents/km
4,001 – 10,700	35 cents/km
10,701 – 24,000	29 cents/km
More than 24,000 km	24 cents/km

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Policy No. & Title: C104: EXPENSE REIMBURSEMENT

Addendum: **Procedure A: EXPENSE CLAIMS**

Issued by: Senior Manager, Purchasing and Payment Services

Effective: 2019-08-15

PURPOSE

The purpose of this document is to guide employees and managers in preparing, scrutinizing and approving employee claims for expenses incurred while conducting College business.

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1. INTRODUCTION

- 1.1. The Reimbursement of Expenses policy is based on four key principles: accountability, transparency, value for money and fairness. Legitimate, authorized expenses incurred during the course of the business of the college are reimbursed. Expenses must support business objectives; expense claims must be supported by appropriate documentation.
- 1.2. Where claimed expenses do not conform to this policy, the College reserves the right to refuse reimbursement of such claims in part or in whole.
- 1.3. Expenses may be claimed by any person acting on behalf of the College including board members, employees, appointees, volunteers, and consultants and contractors engaged by the College. Allowable expenses claimed by consultants and contractors can only be reimbursed when the contract with the College specifically allows for it.
- 1.4. These procedures are intended to provide functional guidance for the preparation, approval and re-imburement of expense claims.

2. TRAVEL EXPENSES

2.1. Travel Expenses

- 2.1.1. This procedure applies when travel is required in the course of College business. For the purpose of this procedure, travel does not refer to a person's regular commute to work. Expenses related to a person's regular commute are not reimbursable.
- 2.1.2. Additional costs for travelling with a companion, making voluntary changes to existing travel arrangements, 'no show' charges unless incurred as a result of business-related circumstances or extenuating personal circumstances, and unused or lost tickets are not reimbursable.
- 2.1.3. Expenses reimbursed by the college are not to be used for income tax purposes or for claims to another organization.
- 2.1.4. Expenses for trip cancellation insurance and advance seat selection are reimbursable by the College.
- 2.1.5. Since expenses are subject to audit, ineligible expenses identified through audit shall be reimbursed to the College by the claimant.

2.2. Considerations Before Travelling

- 2.2.1. Prior to requesting approval to travel, other options for meetings should be considered including audio and video conferencing.
- 2.2.2. If you are eligible to use a corporate purchasing card, use it wherever possible to pay for your travel expenses.
- 2.2.3. Secure passports, visas, immunizations, medications, as appropriate before you travel.
- 2.2.4. Consult with your approver to ensure that your travel arrangements include accommodation for any special needs.
- 2.2.5. When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together)

2.3. When travel is part of the job

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

2.4. Prior approvals for Travel

- 2.4.1. Prior authorization *is* required for *all* travel. Electronic approval is considered written approval for the purpose of this policy as long as the approver has sufficient information to make an informed decision.
- 2.4.2. Travel within Canada must be approved by the Supervisor in advance. International travel must be approved by the Vice-President in advance. International travel by the President must be approved by the Board Chair in advance. Note that these are the levels for approving travel, not for approving expenses related to travel.
- 2.4.3. In no case can an individual be delegated the authority to approve either their own travel plans or their own expenses.

2.5. International Travel

If travelling internationally (*i.e.* outside Canada), in addition to the obligations set out elsewhere in this Policy, the following rules apply.

2.5.1. *International Travel Form*

Employees travelling outside of Canada are required to submit an International Travel Form on [myFanshawe](#). Click 'Add new item' (far right on screen) to go to the SharePoint online/fill in form.

2.5.2. *General*

Depending on the complexity of travel and the travel destination, requests for international travel may include:

- 2.5.2.1. Acknowledgement that all appropriate approvals are in place;
- 2.5.2.2. Written rationale demonstrating critical value of travel for college priorities and interests, and details how the travel will produce a benefit for the college
- 2.5.2.3. Documentation showing detailed itemization of anticipated expenses (note that the lowest cost and most reasonable method of travel must be used whenever possible)
- 2.5.2.4. Confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

2.5.3. *Approval Scheduled in Advance*

For some individuals, the requirement to travel internationally may be considered integral to their *role*. To ensure that the approvals process does not have an undue negative effect on the ability of the College to conduct business, the approver may request their Vice-President to approve international travel according to a schedule in advance.

2.5.4. *Expense Receipts in Some International Destinations*

It is expected that receipts will support amounts claimed on an expense voucher regardless of destination. However, it is recognized that some international destinations may not be accustomed to providing receipts. In these cases, explanations must be provided to support amounts claimed.

2.5.5. *International Travel Insurance*

For eligible employees, staff travelling internationally must register with Sun Life for insurance outside of Canada before purchasing third party travel insurance. Third party travel insurance (e.g. Blue Cross) is mandatory for all international travel, where it is not covered by Sun Life. Additionally, traveling on authorized College business is covered under the College's General Liability Policy (includes staff and volunteers) on a worldwide basis. However, 'worldwide' does not include all destinations, and it is advisable to ensure coverage is in place prior to travel. Employees travelling internationally are advised to consult with the Fanshawe International Centre and this may result in the purchase of additional travel insurance.

2.5.6. *Pre-Travel medical Expenses*

Costs for medical tests, immunizations, etc. required for international travel should first be claimed through the college's insurance provider as a personal medical expense. Any unpaid remaining expense would then be submitted through the expense voucher form for College reimbursement.

2.6. Travel Insurance

2.6.1. *Medical and Health Insurance*

2.6.1.1. Travel Inside Canada: Eligible employees are covered under employee health insurance plans in the event of illness or injury. The cost of additional private medical or health insurance will not be reimbursed for travel within Canada.

2.6.1.2. Travel 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.

2.6.1.3. 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.

2.6.2. *Vehicle Insurance*

If you are booking a rental vehicle with the college purchasing card, you should purchase the collision damage waiver coverage offered by the rental company. The insurance costs can then be claimed as a travel expense. If you are booking a rental vehicle using your own person credit card, you should also purchase the collision damage waiver coverage offered by the rental company.

For a Personal Vehicle Used for College Business: If you use a personal vehicle while on College business, the following apply:

2.6.2.1. The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.

2.6.2.2. It is your responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.

2.6.2.3. The college will reimburse the costs of additional insurance coverage for business use in accordance with collective agreements or other terms and conditions of employment.

2.6.2.4. The college will not reimburse the costs of physical damage or liability.

2.6.2.5. The college is not responsible for reimbursing deductible amounts related to insurance coverage.

2.6.2.6. In the event of an accident, you will not be permitted to make a claim to the college for any resulting damages.

2.7. Transportation Arrangements

College employees should make travel arrangements or reservations using a cost effective method and use their purchasing card as the payment tool. Travel arrangements should not normally be made using purchase orders.

2.7.1. *Travel by Airplane*

Air travel is permitted if it is the most practical and/or economical way to travel. Economy (coach) class is the standard option for ticket purchase. Travel in business class must have prior approval by a Vice-President or President and may be considered in the following circumstances:

- 2.7.1.1. On international flights
- 2.7.1.2. On flights within Canada and the continental United States if related to the provision of reasonable accommodation (e.g. health reasons).
- 2.7.1.3. Any upgrade charge other than *for* the above is at the personal cost of the claimant

2.7.2. *Travel by Train*

Travel by train is permitted when it is the most practical and/or *economical* way to travel. A coach class economy fare is the standard. Business class may be acceptable with prior approval in limited circumstances such as:

- 2.7.2.1. The need to work with a team;
- 2.7.2.2. Choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a ticket for VIA 1, where the meal is included)
- 2.7.2.3. Accommodation requirement
- 2.7.2.4. Health and safety considerations.
- 2.7.2.5. International train travel should be at the Canadian equivalent to coach class.

2.7.3. *Travel by Vehicle*

2.7.3.1. Carpooling is recommended where several people are attending the same meeting or function. Choosing the Appropriate Vehicle - When road transportation is the most practical and/or economical way to travel, the usual order of preference is: rental vehicle and then personal vehicle.

2.7.3.1.1. College Vehicle: College vehicles may be:

- 2.7.3.1.1.1. Used only for college business; and
- 2.7.3.1.1.2. Operated only by someone with a valid Ontario driver's license for the appropriate class of motor vehicle; and
- 2.7.3.1.1.3. Be used for their designated purpose i.e. Mail delivery to an area campus.
- 2.7.3.1.1.4. You may have a passenger in a College vehicle only if the passenger's travel is related to college business.

2.7.3.1.2. Rental Vehicle: When renting a vehicle, a compact or intermediate model or its equivalent is to be the norm. Any exceptions must be:

- 2.7.3.1.2.1. Guided by the principle that the vehicle *selected* is the most economical and practical, taking into account the business purpose, number of occupants and safety (including weather) considerations.

- 2.7.3.1.2.2. Luxury and sports vehicles are prohibited. Before accepting a rental vehicle, do an external and internal check to ensure you are not charged for prior damage. To avoid higher gasoline charges, refuel your rental car before returning it, if it is less expensive to do so.
- 2.7.3.1.3. Personal Vehicle: The College assumes no financial responsibility for the use of a *personal* vehicle other than paying the kilometric rate. You must keep a daily log to track business use. For example, if you will be driving more than 200 kilometers in a day, you should consider using a rental vehicle. Travel is to be by the shortest route between points. Departure from using the shortest route must be explained. When more than one location is visited on the same day, e.g. field/co-op placement, such visits shall be organized with attention to the most efficient and economical travel plans. The approver must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the distance per trip.
 - 2.7.3.1.3.1. If a decision is made, with your approver, for you to continue using a personal vehicle, both your research and the rationale must be documented.
 - 2.7.3.1.3.2. Advise your insurer *that* you are using a personal vehicle for college business.
 - 2.7.3.1.3.3. Kilometer distances will be determined by using the “Get Directions” feature at mapquest.com to measure the shortest route reasonable to the circumstances at the time of travel.
- 2.7.3.2. Vehicle Accident Reporting

Accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

 - 2.7.3.2.1. If you are using a college vehicle, advise the Facilities staff for purposes of ownership and Financial Services staff for purposes of insurance.
 - 2.7.3.2.2. If you are using a rental vehicle, advise the rental car agency and contact the travel card insurance provider to initiate a claim and advise Financial Services staff for purposes of insurance.
- 2.7.3.3. Vehicle Usage Rates and Reimbursement

Reimbursement for the use of personally owned automobile will be based on kilometric distances at a rate to be published from time to time by the Management Board of Cabinet. This approved rate of reimbursement is intended to cover all automobile operations costs such as insurance, vehicle depreciation, fuel, and maintenance, regardless of actual costs.
- 2.7.3.4. Vehicle Parking and Toll Fees

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 as part of a regular commute to work will not be reimbursed.

2.7.4. *Travel by Taxi*

When away from the College, travel by means other than taxi is considered the norm, however, taxis may be justified in cases where:

- 2.7.4.1. Group travel by taxi is more economical than the total cost of having individuals travel separately by shuttle;
- 2.7.4.2. Taking a taxi allows you to meet an unusually tight schedule for meetings; or
- 2.7.4.3. Other means of transportation is not available in a timely or predictable manner or would be unsuitable.

When travelling to work or to home, taxi expenses are not reimbursable except under exceptional circumstances, for instance:

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

3. ACCOMMODATION EXPENSES

- 3.1. In the normal conduct of business, reimbursement for overnight accommodation within your office area (i.e. within 24 km) will be neither authorized nor approved. However, in emergency or highly unusual situations, exceptions will be considered. For example:
 - 3.1.1. You are required to remain close to your office for periods long in excess of (your) standard working hours.
 - 3.1.2. Your services are deemed necessary (and pre-approved accordingly) for the purposes of emergency or crisis management.
 - 3.1.3. You are hosting a conference at a local hotel.
- 3.2. 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.
- 3.3. Reimbursement will be made for single accommodation in a standard room.
- 3.4. 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
- 3.5. Claimants should take advantage of discounted hotel rates offered by conference organizers.
- 3.6. 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.
- 3.7. For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.
- 3.8. Penalties incurred for not cancelling guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.
- 3.9. Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:

- 3.9.1. The suggested maximum is \$30 per night in the form of a small gift, cash or by cheque. Instead of a receipt, you must submit a written explanation to your supervisor describing the purpose of the trip, identifying the host and the number of days you stayed.

4. MEAL EXPENSES

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

- 4.1. Are away from the office area (24 km or more) over a normal meal period; or
- 4.2. Have prior approval for the expense (e.g. a business meeting within the office area that must occur over lunch); or
- 4.3. Are working continuously for more than three hours beyond your normal hours.

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates. Alcohol may not be claimed and will not be reimbursed as part of a travel or meal expense.

Reimbursement is for restaurant or 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. Reimbursement will not be provided for meals 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.

- 4.4. Meal Rates in Canada and U.S.A.

Attachment 2 of 1-E-09 states the maximum reimbursement rates for meal expenses incurred in Canada and U.S.A. These rates include taxes and gratuities.

- 4.4.1. Up to the daily maximum can be claimed as long as receipts are provided. The total daily meal reimbursement limit may be used on occasions where there is more than one meal claimed in a single day, with supporting receipts. Meals may not be claimed that are included in conference fees, flights, provided by your host, or in any other means already covered in your costs.

- 4.4.2. Meal Rates outside of Canada and U.S.A.

As a guide in establishing a reasonable reimbursement, the College uses the federal reimbursement rates for meal expenses outside Canada and U.S.A. as set out in the appendices of the Treasury Board of Canada Travel Directive, April 1, 2008, or successor directive. For assistance in obtaining and using this information please contact the Accounts Payable department.

5. ALCOHOL EXPENSES ON EXPENSE CLAIMS OR P-CARD CLAIMS

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

6. HOSPITALITY EXPENSES

For the purposes of this policy, *Hospitality* is defined when:

- 6.1. The College uses public funds to provide food, beverage, accommodation, transportation and other amenities to individuals or organizations who do not work for:
 - 6.1.1. The *College, or*
 - 6.1.2. Any designated BPS agency under the Broader Public Sector Accountability Act 2010, *or*
 - 6.1.3. A Provincial ministry or agency covered under the Ontario Public Service Travel, Meal and Hospitality Expenses Directive.

6.2. Guiding Principles Relating to Hospitality

As defined in the BPS Directive, hospitality is provided only when the event involves people from outside the College. Functions involving only people who work for the College, other BPS agencies and provincial ministries and agencies are not considered Hospitality. This means that Hospitality may never be offered solely for the benefit of anyone covered by this policy.

The general principles that govern the offer of hospitality are:

- 6.2.1. It should be offered in an economical and consistent manner
- 6.2.2. It can facilitate college business; and
- 6.2.3. It is considered desirable as a matter of courtesy or protocol.

Expenses that do not fit the definition of Hospitality will not be reimbursed. Examples of such expenses would be: office social events, farewell parties and holiday lunches for staff.

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

For further information on dealing with events for staff from other Colleges, and provincial ministries etc., see Inter-Agency Co-operation below.

6.3. Examples of When Hospitality is Appropriate

- 6.3.1. Engaging in discussion of official public matters with, or sponsoring formal conferences for, business and industry, public interest groups or labour groups;
- 6.3.2. Providing people from national, international or charitable organizations with an understanding or appreciation of the workings of the College;
- 6.3.3. Honouring distinguished people for exceptional public service;
- 6.3.4. Conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
- 6.3.5. Events related to the functioning of the hospitality program at the College,
- 6.3.6. Other Hospitality functions as approved by the President, providing they conform to the rules listed in this section of the Policy.

6.4. Responsibilities Regarding Alcoholic Beverages at Hospitality Events Prior written approval is required as follows:

- 6.4.1. Prior approval of your Vice-President is required regarding the service of alcoholic beverages at a hospitality event.
- 6.4.2. Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.
- 6.4.3. 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.
- 6.4.4. Alcohol should be provided in a responsible manner (e.g. food must always be served when alcohol is available).
- 6.4.5. Preference should be given to wine, beer and spirits produced in Ontario.

6.5. Special Status for Service of Alcohol at Hospitality Events

For some parts of the college, such as hospitality programs or concierge programs, the service of alcohol at Hospitality events may be considered integral to their business. To ensure that the approvals process does not have an undue negative effect on the ability of these programs to conduct business, special status may be granted that allows your Vice-President to approve in advance the service of alcohol at Hospitality events.

7. OTHER KINDS OF EXPENSES

7.1. Inter-Agency Co-operation

A College may provide support including meals and refreshments when hosting staff from other institutions, including BPS agencies and provincial ministries or agencies, during discussions or conferences on issues of mutual interest and/or cooperation that seek to further either institutional or government objectives.

7.2. Work-Related Expenditures for College Staff

Expenses such as meals and refreshments for work-related activities and professional development events involving college staff can be reimbursed if approvals are obtained from the Budget Manager or designate. Examples would be activities intended to advance:

- 7.2.1. Professional development of staff;
- 7.2.2. The education and training of students and/or staff and/or the public;
- 7.2.3. The objects of the Colleges as defined in section 2.2 and 2.3 of the Colleges of Applied Arts and Technology Act 2002;
- 7.2.4. The college's own strategic directions;
- 7.2.5. Government policy.

See Item 4.3 for information on Meal Allowances for Support Staff working overtime.

7.3. Cash Travel Advances

- 7.3.1. Employees requesting travel advances for a specific trip or event shall obtain the approval of the Supervisor. Except in extenuating circumstances, cash advances will not be issued if the claimant is using a purchasing card.
- 7.3.2. Travel advance request should be sent to the Accounts Payable Department at least 4 working days in advance to ensure the cheque will be ready in time. If a request is received with shorter notice, no guarantee can be made that a cheque can be obtained before departure.
- 7.3.3. Travel advances are to be accounted for on an expense voucher form and any unspent advance funds returned with the claim. Advances shall be accounted for within fifteen calendar days of the completion of the activity for which the advance was authorized.

7.4. Passport, Visa and Immunization

You may be reimbursed for:

- 7.4.1. The cost of a passport if you are traveling outside of Canada on business;
- 7.4.2. The cost of a passport and/or visa, plus the cost of immunizations and medications if necessary, for international travel

7.5. 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 and 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.

7.6. Tips and Gratuities

You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. Keep a record of gratuities paid.

7.7. Professional Fees and Membership Dues

Professional fees and membership dues may be paid by the college on behalf of full time college administrative employees with the approval of the employee's direct Budget Manager. Budget Managers are responsible for verifying that the membership fee expense claims are incurred to meet operational needs and/or competency requirements. Fees and dues may be paid by the employee's College p-card upon approval by the Budget Manager or reimbursed to the full time college administrative employee on receipt of a paid invoice for the fees or dues approved by the Budget Manager.

7.7.1. Definitions

Professional Fee: A fee paid to a regulatory body for the purpose of licensing, certifying or registering an individual to practice a regulated occupation.

Membership Dues: A fee paid to an organization of persons associated with a non-regulated occupation. The primary beneficiary is the College, not the individual. The Fee is not a taxable benefit to the employee.

7.8. Gift Giving

Appropriate token gifts of appreciation may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the college

7.9. Telecommunications

With prior approval, you may use your College smartphone or cell phone when traveling. Contact Technical Support Services to determine appropriate coverage for long distance or roaming charges.

Wherever possible, you are expected to use the least expensive means of communication, such as calling cards and internet access.

Use audio or video conferencing whenever possible, as an alternative to travel.

If you are away on college business, reimbursement will be made for reasonable, necessary personal calls home for each night away and additional business expenses, such as:

- 7.9.1. Business calls;
- 7.9.2. Emergency calls from air or rail phones;
- 7.9.3. Internet connections and computer access charges;
- 7.9.4. Facsimile transmissions;
- 7.9.5. Word processing and photocopying services; *and*
- 7.9.6. Rental and transportation of necessary office equipment.

7.10. Expenses of Consultants and Other Contractors

Expenses of consultants and contractors allowable under this policy can be claimed only when the contract with the College specifically allows for it. Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- 7.10.1. Meals, snacks and beverages.
- 7.10.2. Gratuities.
- 7.10.3. Laundry or dry cleaning.
- 7.10.4. Valet services.
- 7.10.5. Dependent care.
- 7.10.6. Home management.
- 7.10.7. Personal telephone calls.

7.11. Reimbursement of expenses related to attendance at political fundraising events is not allowed under this policy.

8. MAKING A CLAIM

The process for reimbursement of approved expenses is initiated by the claimant who completes an Expense Voucher and submits it with the supporting documentation to their supervisor. A 2-part Expense Voucher form is available in from Purchasing and Accounts Payable.

Claimants are required to:

- 8.1. Obtain any required approval before incurring expenses.
- 8.2. Support claims by submitting original, itemized receipts for each claimed expense;
- 8.3. If original, itemized receipts are not available, submit a written explanation with the claim to provide the approver with adequate information for decision-making;
- 8.4. Submit claims for reimbursement within 90 days after incurring expense, and within 5 days after fiscal year-end.
- 8.5. Expense claims should total in excess of \$10.00. Low value reimbursable amounts should be processed through a petty cash reimbursement.
- 8.6. Service charges related to the late payment of credit card charges are the sole responsibility of the claimant and are not the responsibility of the college;
- 8.7. Charges related to fines and or court costs related to parking, and traffic related offences are not allowable expenses
- 8.8. Repay any overpayments – it is considered a debt owing to the college; *and*
- 8.9. If leaving employment with the college, submit any claims for expenses before leaving.
- 8.10. Amounts owing to the College, at time of end of employment, may be deducted from final pay.

9. APPROVING A CLAIM

Budget managers are authorized to approve claims for expenses arising from College business within their area of responsibility and for their direct reports.

Approvers are required to:

- 9.1. Grant approval only for expenses that were necessarily incurred in the performance of College business;
- 9.2. Grant approval only for claims that include all appropriate documentation;
- 9.3. Use the following principles to guide exceptions to the rules:
 - 9.3.1. Trust – use discretion and latitude for persons and supervisors to act in a fair and responsible manner.
 - 9.3.2. Flexibility – management decisions respect the duty to accommodate, respond to persons' needs and interests and consider unforeseen circumstances.
 - 9.3.3. 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.
 - 9.3.4. Forward authorized expense claims to Accounts Payable normally within 3 working days of receiving the claim form the claimant.
 - 9.3.5. Approvers are prohibited from approving their own expenses.