

Policy No. & Title: C104: BUSINESS EXPENSE REIMBURSEMENT

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1. PURPOSE

The purpose of this document is to provide guidance for administering the preparation, investigation, review, and approval of out-of-pocket expenses incurred by individuals who conduct business activities on behalf of the College and its own subsidiaries.

2. POLICY

Fanshawe College will only reimburse business expenses to individuals provided all expenses are incurred in an appropriate and reasonable manner and are consistent with the Broader Public Sector (BPS) Expenses Directive and all applicable guidelines and legislation.

2.1. Scope

This policy applies to all expenses that may be claimed by any individual in the organization or acting on behalf of the College and its subsidiaries, including, but not limited to, the following:

- Appointees;
- Board Members;
- Employees; and
- Consultants and contractors engaged by the College, providing consulting or other services. Allowable expenses claimed by consultants and contractors can only be reimbursed when the contract with the College specifically allows for it.

Adherence is mandatory unless specific direction is documented in a collective agreement. Any deviation from this policy may result in denial of the reimbursement of expenses. This policy does not prevail over legislation or collective agreements or other terms and conditions of employment between the College and a bargaining agent representing employees of the College.

2.2. Principles

- 2.2.1. Legitimate and authorized expenses incurred during the course of business for the College and subsidiaries are reimbursed.
- 2.2.2. This policy is based on four key principles: accountability, transparency, value for money, and fairness.
- 2.2.3. Expenses must support business objectives; expense claims must be supported by appropriate documentation.

2.3. Administration

- 2.3.1. The Broader Public Service Expenses Directive sets specific requirements for designated BPS organizations, like Fanshawe, to establish expense rules when expenses are reimbursed from public funds. BPS organizations include those that receive government transfer payments to provide services to the public, such as colleges, universities, school boards, hospitals, long-term care facilities, community care access centers and children's aid societies.
- 2.3.2. The College will:
 - 2.3.2.1. Set forth the processes, rules and principles for reimbursement of travel, meal and hospitality expenses to ensure fair and reasonable practices.
 - 2.3.2.2. Identify the roles and responsibilities related to the authorization and administration of reimbursement of eligible business expenses; and
 - 2.3.2.3. Establish the principles and a framework governing the consideration for payment of Professional and Membership Fees by the College on behalf of the College and its subsidiaries' employees.

3. REFERENCESLegislation

[Broader Public Sector Accountability Act, 2010 Broader Public Sector Expenses Directive](#)
[Occupational Health and Safety Act](#)

Legislative Directives

[Ministry of Colleges and Universities \(MCU\) Binding Policy Directive – Governance and Accountability Framework](#)
[Ontario Public Services Meal and Hospitality Expenses Directive](#)
[Treasury Board of Canada Travel Directive](#)

College Policy

C107: Purchasing Cards
P101: Corporate Health and Safety
P103: Safe College Campus
P207: Employee Code of Conduct

Other

[Canada Revenue Agency \(CRA\)](#)
[National Joint Council](#)

4. ADDENDA

Procedure A: Expense Claims
Standard 1: Reimbursement Amounts

-0-0-0-

Policy No. & Title: C104: BUSINESS EXPENSE REIMBURSEMENT

Addendum: **Procedure A: EXPENSE CLAIMS**

Issued by: Manager, Finance Operations

Effective: 2023-09-05 **retroactive**

1. 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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2. ROLES AND ACCOUNTABILITES

Employees

Employees are expected to be knowledgeable of, and adhere to, the provisions of this governance, and are required to obtain appropriate approvals before incurring expenses.

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. The Expense Voucher form is available on SharePoint.

[Finance - Employee Expense Form.pdf - All Documents \(sharepoint.com\)](#)

Original itemized receipts are required for all expenses claimed except mileage claims and when allowances are paid on a per diem basis. Electronic copies of itemized receipts are acceptable for electronic or online reimbursement submissions. Debit and credit card receipts or statements do not constitute sufficient supporting evidence for an expense claim.

Itemized receipt: A document from a vendor itemizing the goods and/or services received, and the cost per unit of each good and/or service. Credit card and charge slips are considered a receipt if and only if they provide the detailed itemization mentioned above.

Claimants are required to:

- Submit a written explanation with the claim to provide the approver with adequate information for decision-making if original itemized receipts are not available.

An administrative assistant can prepare the business expense reports and/or submit itemized

receipts with all claims on behalf of his or her supervisor. Employees shall not approve their own claims. Approval at the next higher authority level must be obtained before the reimbursement can be processed.

- Submit claims for reimbursement within 30 days after incurring expenses, and within two days after fiscal year-end.
- Expense claims less than \$10.00 in total should be processed through a petty cash reimbursement if feasible.
- Late payment charges on personal credit cards are the sole responsibility of the claimant and are not eligible for reimbursement.
- Charges related to fines and or court costs related to parking, and traffic-related offences are not allowable business expenses.
- Repay any overpayments – it is considered a debt owing to the college; and if leaving employment with the college, submit any claims for expenses before leaving. Amounts owing to the College, at the time of end of employment, may be deducted from final pay.
- Cash transactions claimed in foreign currencies must be translated to Canadian dollars using the Bank of Canada exchange rates at [Currency Converter - Bank of Canada](#). All other foreign exchange transactions must provide supporting documentation of the foreign exchange amount (e.g., credit card statement in Canadian funds if applicable) and submitted with the expense claim.

Approvers

Approvers are responsible and accountable for their decisions on approving claims for expenses arising from the College and its subsidiaries' business within their area of responsibility and for their direct reports in accordance with this policy and in accordance with the Code of Conduct.

Approvers have the following roles and responsibilities:

- Exercising professional judgement and managerial discretion judiciously.
- Ensuring staff are aware of the requirements of this Policy.
- Seeking timely discretion with Finance when there are questions of application.
- Taking appropriate action in the case of non-compliance.

When a situation arises and discretion needs to be exercised, approvers should consider when the reimbursement expenses is:

- Able to stand up to scrutiny by the members of the public and the auditors.
- Properly explained and documented.
- Fair and equitable.
- Reasonable and appropriate.

It is the responsibility of the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

Finance Operations

Finance Operations has an obligation to verify the accuracy of the expense reports and is responsible and accountable for reporting identified/detected instances of non-compliance or exceptions to the Executive Director Finance and ensuring there is no departure from the principles and the mandatory requirements of this policy.

Each quarter, the President and the VP Finance and Administration must attest to the Board of Governors and annually the Ministry of Colleges and Universities that Fanshawe is in compliance with the specific requirements under the Broader Public Sector Expenses Directive. Instances of non-compliance will be reported to the Executive Leadership Team.

3. TRAVEL EXPENSES

This procedure applies when travel is required in the course of college business. Personal expenses are **“not”** reimbursable. For the purpose of this policy, travel does not refer to a person’s regular commute from home to work. Expenses related to a person’s regular commute are **“not”** reimbursable.

Additional costs for travelling with a companion, making voluntary changes to existing travel arrangements, ‘no show’, and unused or lost tickets are **“not”** reimbursable.

Expenses reimbursed by the college are not to be used for income tax purposes or for claims to another organization.

Expenses for trip cancellation insurance and advance seat selection are reimbursable by the College.

Business expense claims are subject to frequent audit, ineligible expenses identified through audit must be reimbursed to the College by the claimant.

Exceptions must be documented in the Expense Report and to be reviewed by Finance prior to seeking approval from the Senior Vice-President or Vice-President in the organization.

Considerations Before Travelling

Prior to requesting approval to travel, other options for meetings should be considered, including audio and video conferencing.

Consult with your approver to ensure that your travel arrangements are adhered to the provisions of this policy and obtain appropriate approvals before travelling.

If you are eligible to hold a corporate purchasing card, use it wherever possible to pay for your travel expenses.

Secure passports, visas, immunizations, medications, as appropriate including accommodation for any special needs before you travel.

When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

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, the managers should ensure staff is aware of the Policy and how it will affect their job. In these situations, managers should meet with the employee to determine appropriate strategies (preapproval for frequent or regular travel when it may be reimbursed, use of vehicles etc.).

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

Employees travelling within Ontario should communicate with their supervisors in advance.

Travel within Canada (outside Ontario) must be approved by the Vice President 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.

International Travel

If travelling internationally (*i.e.* outside Canada), in addition to the rules set out from above, the following requirements also apply.

1. General Requirements

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

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 provides 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.

2. 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.

3. Approval Scheduled in Advance

For some individuals, the requirement to travel internationally may be considered integral to their roles. 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.

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 in the Expense Report to support the amounts claimed.

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 encouraged to consult with the Fanshawe International Centre and this may result in the purchase of additional travel insurance.

6. Pre-Travel medical Expenses

Costs for medical tests, immunizations, etc. required for international travel should be claimed first 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.

Travel Insurance

1. Medical and Health Insurance

- a) 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.
- b) 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.
- c) Travel Accident Insurance: Eligible employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the expense of the traveler, and it will not be reimbursed by the College.

2. Vehicle Insurance

- a) Rental Vehicle: 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 personal credit card, you should also purchase the collision damage waiver coverage offered by the rental company.
- b) Personal Vehicle: If you are using a personal vehicle while on College business, the following apply:
 - i. The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
 - ii. It is the vehicle owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
 - iii. The college will reimburse only the costs of additional insurance coverage for business use in accordance with collective agreements or other terms and conditions of employment.
 - iv. The college will not reimburse the costs of physical damage or liability as a result of hit and run, car theft, vandalism, shortage of space, and collisions.

- v. The college is not responsible for reimbursing deductible amounts related to insurance coverage.
- vi. In the event of an accident, you will not be permitted to make a claim to the college for any resulting damages.

Transportation Arrangements

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

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 premium economy/business class must have **“prior”** approval by a Senior Vice-President, Vice-President, or President and may be considered in the following circumstances:

- a) On international flights.
- b) On flights within Canada and the continental United States if related to the provision of reasonable accommodation (e.g. health reasons).
- c) Any upgrade charge other than *for* the above is at the personal cost of the claimant.
- d) Employees are not permitted to use personal points such as frequent flyer miles or credit card rewards, for purchasing flights for business trips. Use of personal points to cover the cost of the flight will not be reimbursed.

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 from a Senior Vice-President, Vice-President or President in limited circumstances such as:

- a) The need to work with a team.
- b) 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).
- c) Accommodation requirement.
- d) Health and safety considerations.
- e) International train travel should be at the Canadian equivalent to coach class.

3. Travel by Vehicle

Choosing the appropriate vehicle when road transportation is the most economical way to travel, the usual order of preference is rental vehicle and then personal vehicle for long distance travel.

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.

Carpooling is recommended where several people are attending the same meeting or function.

a) College Vehicle may be:

- i. used only for college business; and
- ii. Operated only by someone with a valid Ontario driver's license for the appropriate class of motor vehicle; and
- iii. Be used for their designated purpose i.e. Mail delivery to an area campus.

You may have a passenger in a College vehicle only if the passenger's travel is related to college business.

b) Rental Vehicle:

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

- i. 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.
- ii. 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.

c) Personal Vehicle:

Using a personal vehicle must be discussed in advance with your approver.

If a decision is made, with your approver, for you to continue using a personal vehicle ensure you:

- i. Inform your insurer that you are using a personal vehicle for college business.
- ii. Can support your mileage claim by keeping a daily log to track business travel.

The College assumes no financial responsibility for the use of a personal vehicle other than paying the kilometric rate.

d) Vehicle Accident Reporting

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

- i. If you are using a college vehicle, advise the Facilities staff for purposes of ownership and Financial Services staff for purposes of insurance.
- ii. 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.

e) 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 once a year to follow the CRA automobile and motor vehicle reasonable per-kilometer allowance rates in all provinces except in the Northwest Territories, Yukon, and Nunavut. 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.

Mileage claims should be submitted within 30 days after personal automobile use.

f) 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.

g) Travel by Taxi/Ride sharing service (e.g. Uber or Lyft)

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

- i. Group travel by Taxi/Ride sharing service is more economical than the total cost of having individuals travel separately by shuttle;
- ii. Taking a taxi/uber/lyft allows you to meet an unusually tight schedule for meetings; or
- iii. Other means of transportation are not available in a timely or predictable manner or would be unsuitable.
- iv. When travelling to work or to home, taxi/ride sharing expenses are not reimbursable except under exceptional circumstances, for instance:
 - Weather, health or safety conditions indicate it is the best, appropriate option; or
 - Transport of work-related baggage or parcels is required.

4. ACCOMMODATION EXPENSES

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:

- 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 pre-approved accordingly) for the purposes of emergency or crisis management.
- You are hosting a conference at a local hotel.

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 should take advantage of discounted hotel rates offered by conference organizers.

- 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 not cancelling 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. 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.

5. MEAL EXPENSES

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 (24 km or more) over a normal meal period; or
- Have prior approval for the expense (e.g. a business meeting within the office area that must occur over lunch); or
- Are working continuously for more than three hours beyond your normal hours.
- Expenses for meals while travelling on College business within Canada can be reimbursed by submitting the receipts.
- Coverage for lunch and dinner would be provided depending on hours and travel as outlined from above, but not breakfast if starting from their residence or office area. To be eligible for all three meals, an employee must be away from their office area starting from an overnight event, unless exceptional circumstances apply.
- When employees claim more than one meal for a day, they may combine the maximum rates and allocate sum between the meals. However, the claimant must have incurred the meal expense to be able to submit a claim for reimbursement.
- Expenses for meals while travelling on College business "outside" of Canada can be reimbursed by per diem allowance. Receipts will not be required to support the per diem allowance. Employees may choose to submit receipts for actual costs incurred for meals or claim a per diem meal allowance, but not both.
- Meals may not be claimed that are included in conference fees, flights, provided by your host or by any other means already covered.
- 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.

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- 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.

Meal Rates in Canada/U.S.A.

Standard 1: Reimbursement Amounts states the maximum reimbursement rates for meal expenses incurred in Canada and U.S.A. Reimbursement rates for meal expenses incurred in the United States of America are the same as the above maximum rates in Canada but paid in US funds. These rates include taxes and gratuities.

Expense maximum amounts are reviewed semi-annually from the travel directive of the National Joint Council website at <https://www.njc-cnm.gc.ca/directive/d10/v238/s659/en>.

Meal Rates outside 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 Finance Operations department.

Meal for a Group

There may be situations where an individual pays the meal expenses for a group of individuals. In the event, 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 their approver (e.g., an employee cannot submit his/her supervisor's claim for dinner even if they were at the same event.) In such case, the most senior person can be reimbursed for the total of all meals purchased at the allowance rate for that meal. This rule also applies to the payment for meals for a group event or conference through a purchasing card.

Alcohol Expenses

Alcohol cannot be claimed and will not be reimbursed as part of travel or meal expenses. Employees cannot use their purchasing cards to charge alcohol as part of as part of travel or meal expenses.

6. HOSPITALITY EXPENSES

Definition

For the purposes of this policy, 'hospitality' is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are "**not**" engaged to work for:

- Designated BPS organizations covered by the Broader Public Sector Expenses Directive), or
- Any of the Ontario government ministries, agencies and public entities covered by the [OPS Travel Meal and Hospitality Expenses Directive](#).

Hospitality does not include office social events, retirement events, baby showers, staff holiday parties/lunches, flowers, donations, gifts, or memorials and these expenses will not be reimbursed.

Principles and Governance

Guiding principles and governance relating to the offer of Hospitality for non-BPS agencies:

- It should be offered in an economical and consistent manner.
- It can facilitate college business.
- It is considered desirable as a matter of courtesy or protocol.
- It involves only people from outside the designated BPS organizations or any of the Ontario government ministries, agencies and public entities.
- It can only be claimed by the most senior person present. An individual cannot claim for expenses incurred by their approver.
- Examples of when Hospitality is “Appropriate”:
 - Engaging in discussion of official public matters with, or sponsoring formal conferences for, 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.
 - Honouring distinguished people for exceptional public service.
 - Conducting prestigious ceremonies for heads of state, government, or distinguished guests from the private sector.
 - Events related to the functioning of the hospitality program at the College.
 - Other hospitality functions as approved by the President, providing they conform to the rules listed in this section of the Policy.

Service of Alcohol at Hospitality Events

Responsibility and accountability requirements regarding the consumption of alcohol at hospitality events are as follows:

- Prior approval of the President is required regarding the service of alcoholic beverages at a hospitality event.
- 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 an appropriate business justification.
- Alcohol should be provided in a responsible and prudent manner (e.g. food must always be served when alcohol is available).
- Preference should be given to wine, beer and spirits produced in Ontario.

Special Programs or Functions

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, alcohol shall only be served at events when:

- Prior written approval has been obtained from the President's office.
- If a hospitality event is hosted by the President, the President must seek prior approval from the Chair of the Board of Governors.
- If the hospitality event is planned at the request of the Chair of the Board of Governors, the Chair must provide prior written authorization by the Board Policy Committee (BPC) to the President to warrant the service of alcohol. This authority cannot be delegated.

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.

Expenses such as office social events, farewell and retirement parties and holiday luncheons for staff that do not fit the definition of hospitality will not be reimbursed.

Expenses for a group can only be claimed by the most senior person present. An individual cannot claim for expenses incurred by their approver.

7. OTHER EXPENSES**Events with BPS Organizations, Provincial Ministries or Agencies**

The 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. Pre-approval is required from the President, Senior Vice President or Vice President prior to incurring any business expenses.

Work-Related Expenditures for College Staff

Expenses such as meals and refreshments for work-related activities and professional development events that demonstrate benefits to the college can be reimbursed if prior approval is obtained from the most senior person attending the events. These activities or events are not a part of regularly scheduled departmental or organizational meetings.

Examples would be:

- Professional development of staff.
- The education and training of students and/or staff and/or the public.
- The "Objects" of the Colleges as defined in section 2.2 and 2.3 of the Colleges of Applied Arts and Technology Act 2002.
- The College's own strategic goals and initiatives.
- Government policy.

Events and Conferences

In any event, alcohol is not allowable and will **“not”** be eligible as a reimbursable expense.

Cash Travel Advances

Employees requesting travel advances for a specific trip or event shall obtain the approval of the Supervisor. Cash advances will not be issued if the claimant is using a purchasing card.

Travel advance requests should be sent to Finance Operations at least two weeks 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.

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.

Passport, Visa and Immunization

You may be reimbursed in advance for the cost of visa fees plus the cost of immunizations and medications, if necessary, for international travel on business.

The cost of acquiring a passport is not reimbursable.

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 because this is not a per diem rate. You will not be reimbursed for personal or recreational items.

Tips and Gratuities

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

Professional Fees and Membership Dues

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.

Professional fees and membership dues may be paid by the College on behalf of full-time college administrative employees only in accordance with the CRA's administrative policy.

The policy states the College may pay or reimburse an employee's professional membership dues; the benefit is **“not”** taxable if **any** of the following conditions apply:

- Membership in an organization or association is a condition of employment or
- If membership is not a condition of employment, the College must clearly determine that the College is the primary beneficiary or the employee.

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Approvers 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 Approvers or reimbursed to the full-time college administrative employee on receipt of a paid invoice for the fees or dues approved by the Approvers.

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 only.

Telecommunications

With prior approval, you may use your work provided phone device when traveling. Contact Technical Support Services in Information Technology Services to determine appropriate coverage for long distance or roaming charges. Wherever possible, employees 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:

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

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 under the Broader Public Sector Expenses Directive. Consultants and other contractors will not 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.

Political Fundraising Events

Reimbursement of expenses related to attendance at political fundraising events will not be allowed.

COLLEGE POLICY MANUAL

Policy No. & Title: C104: BUSINESS EXPENSE REIMBURSEMENT

Addendum: **Standard 1: REIMBURSEMENT AMOUNTS**

Issued by: Manager, Finance Operations

Effective: 2026-01-28

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

Effective Date:	April 1, 2025	October 1, 2025
<u>Meal</u>	<u>Maximum Amount</u>	<u>Maximum Amount</u>
Breakfast	\$28.40	\$29.05
Lunch	\$27.40	\$29.60
Dinner	\$57.70	\$60.75
Total Daily Meal Reimbursement Limit	\$113.50	\$119.40

Table 2: KILOMETER REIMBURSEMENT RATES

Total Kilometers Driven per fiscal year	2025 Calendar Year Rate	2026 Calendar Year Rate
0 – 5,000km	72¢/km	73¢/km
More than 5,000 km	66¢/km	67¢/km

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