

Finance

Procedure #3-101

Effective Date: 10.24.85

TRAVEL, MEALS AND HOSPITALITY

PURPOSE: The purpose of this procedure is to:

- set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- provide a framework of accountability to guide the effective oversight of College resources in the reimbursement of expenses; and
- set the parameters for the public disclosure of the Colleges Travel, Meal and Hospitality procedure.

SCOPE: The expense rules apply to any person in the organization making an expense claim, including the following:

- students,
- appointees,
- board members,
- volunteers
- employees, and consultants and contractors engaged by the organization, providing consulting or other services.

In addition, every funding agreement between the College and a Ministry or agency of the Government of Ontario is deemed to include the requirements of this procedure.

Where an agreement addresses the subject matter of this procedure, this procedure prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them.

This procedure does not prevail over legislation or a collective agreement between the College and employees of the College.

Written approval is required for the following **before** any arrangements are made for:

- travel outside of Ontario (Appendix A), and
- hospitality events involving alcohol (Appendix B).

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

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

Hospitality is provided only when the event involves people from outside the College. Functions involving only people who work for the College are not considered hospitality functions.

FAILURE TO ADHERE TO PROCEDURE

Should an employee fail to adhere to the Travel, Meal and Hospitality Procedure, the supervisor will upon notification of failure to adhere take appropriate corrective action:

- if necessary a written notification from Financial Services will be issued to the employee and their supervisor and/or other appropriate management levels
- the employees corporate card may be zero balanced and possibly suspended, and their authorization to travel will be reviewed
- The employee may be subject to disciplinary action according to College Procedure

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1.0 PRINCIPLES:

This procedure is based on four key principles.

- A. Accountability** - The College is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives. 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 its resources.
- B. Transparency** - The College is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
- C. Value for Money** - College dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety and efficiency of operations.
- D. Fairness** - Legitimate authorized expenses incurred during the course of the business of the College are reimbursed.

2.0 REQUIREMENTS

2.1 Accountability Framework

The President has the authority to establish additional rules regarding expenses. Any additional rules should be consistent with those laid out in this procedure and be necessary to meet specific operational needs. These additional rules do not replace any rules required in this procedure and must be made accessible to everyone covered by the new 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 procedure and the expense rules, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this procedure and the rules. All decisions made under the expense rules should be taken very carefully.

When exercising managerial discretion, the rules on documentation should be followed so the rationale will be included in the claim file.

Approvers are accountable for their decisions, which should be:

- subject to good judgment and knowledge of the situation;
- exercised in appropriate circumstances; and
- comply with the principles and mandatory requirements set out in this procedure and the expense rules.

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- able to stand up to scrutiny by the auditors and members of the public
- properly explained and documented
- fair and equitable
- reasonable
- appropriate

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

Managers should also be aware of and sensitive to the variation in reimbursements that result from the diverse population of the College.

2.2 Posting

This procedure is posted on the College's website, so it is available to all College staff and the public.

2.3 Alcohol

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

For rules regarding reimbursement for the service of alcohol as part of a hospitality event see section 3.4

2.4 Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged in work for any designated Broader Public Sector (BPS) agency under the

Broader Public Sector Accountability Act 2010 or Provincial ministry or agency covered under the Ontario Public Service Travel, Meal and Hospitality Expenses Directive (see section 7.0 for further information on dealing with staff from colleges, BPS agencies and provincial ministries.)

Rules

Functions involving only people who work for the College 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 procedure.

Hospitality may be extended in an economical and consistent manner when:

- it can facilitate College business; and
- it is considered desirable as a matter of courtesy or protocol.

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.

College sanctioned events such as those relating to recognition, condolence or remembrance, or length of service achievements may qualify for reimbursement.

Prior written approval is required for hospitality events where alcohol will be served (appendix B) whether you are using the Corporate Purchasing Card or claiming out of pocket expenses (see responsibilities regarding alcoholic beverages, below).

WHEN HOSPITALITY IS APPROPRIATE

Hospitality may be extended on behalf of the College when 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;
- honoring 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 Procedure

RESPONSIBILITIES REGARDING ALCOHOLIC BEVERAGES

- Prior written approval is required (Appendix B), whether you are using the Corporate Purchasing Card or claiming out of pocket expenses from the President (with no delegation of the authority).
- 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,
- 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.

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.

SPECIAL STATUS FOR SERVICE OF ALCOHOL AT HOSPITALITY EVENTS

For some parts of the College, the hospitality program, winemaking or brewery programs for example, the service of alcohol at hospitality events may be considered integral to education and training. To ensure that the approvals process does not have an undue negative effect on the ability of these programs to conduct business, they may apply for special status (Appendix C) that would allow the Board Chair to approve the service of alcohol at hospitality events in advance.

2.5 Documentation

Good record-keeping practices must be maintained for verification and audit purposes.

2.6 Consultants and Other Contractors

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
- Dependant care
- Home management
- Personal telephone calls

CLAIMS FOR REIMBURSEMENT OF EXPENSES

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

2.7 Individuals Making Claims (Claimants)

All claims for reimbursement of travel must be submitted using the Statement of Travel and Employee Reimbursements form (Appendix D). Travel expenses incurred using the Corporate Purchasing card must be detailed on the Monthly Purchasing Card Statement Processing form (Appendix E). Regardless of payment method, all claims must adhere to the following expense rules:

- obtain all appropriate approvals before incurring expenses, and attach all approvals to your Statement of Travel and Employee Reimbursements form or the Monthly Purchasing Card Statement Processing form;
- submit original, itemized receipts with all claims (when using personal credit cards to pay for travel expenses, include both the “customer” copy of the credit card slip that includes the gratuity and the itemized receipt from the hotel, restaurant etc.);
- Submit claims on a monthly basis, always submit claims that pertain to the current fiscal year before March 31 to ensure the expense is captured in the correct fiscal year;
- if the information above is not available or is not possible, submit a written explanation with the claim to provide the approver with adequate information for decision-making;
- repay any overpayments – it is considered a debt owing to the College;
- if leaving employment with the College, submit any claims for expenses before leaving.

2.8 Individuals Approving Claims (Approvers)

Approvers are prohibited from approving their own expenses.

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., an executive who reports to the President cannot submit a claim that includes the cost of the President’s lunch even if they were at the same event, with the result that the President would thereby approve his/her own expenses).

Approvers must:

- provide approval only for expenses that were necessarily incurred in the performance of organization business;
- provide approval only for claims that include all appropriate documentation
- 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 procedure giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources

3.0 TRAVEL

This Procedure applies whenever travel is required. This Procedure shall be reviewed not longer than five years from the most recent date of implementation. 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.

When traveling from the College, claim the number of kilometers from the College to the destination. When traveling from the employee's home, claim the lesser of home to the destination, or College to the destination.

- The College reserves the right to refuse, in whole or in part, reimbursement of business expenses
- 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
- Charges related to fines and or court costs related to parking, and traffic related offences are not allowable expenses
- 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
- Claimants are always encouraged to use the most economical and/or practical mode of transportation
- Expenses reimbursed by the College are not to be used for income tax purposes or for claims to another organization
- Since expenses are subject to audit, ineligible expenses identified through audit shall be reimbursed to the College by the claimant

- Reimbursement of expenses related to attendance at political fundraising events is not allowed under this procedure

3.1 When travel is a 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 are aware of the Procedure 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.).

3.2 When travel occurs every now and then

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.

3.3 Approvals for Travel

The following chart identifies the level for pre approvals in writing (appendix A) for travel for everyone covered by this Procedure. In limited cases, the authority for approval may be delegated.

	<u>Outside Ontario but within North America</u>	<u>Outside North America</u>
Board Chair	N/A	Board Executive Committee Member
Board Member	Board Chair	Board Chair
President	Board Chair	Board Chair
VP	President VP	President
Employee	VP	President
Consultant		President

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

3.4 Delegation of Authority for Travel Approvals

Delegation is permitted one level lower by the Board Chair, President or Vice President, than outlined in the chart above for Travel within Ontario and North America only. In no case can an individual be delegated the authority to approve either their own travel plans or their own expenses.

Special Status for International Travel

For some individuals, the requirement to travel internationally may be considered integral to their business. To ensure that the approvals process does not have an undue negative effect on the ability of the College to conduct business, these individuals may have the opportunity to request the President (or the Board Chair in the case of the President) to approve international travel according to a schedule in advance (Appendix F).

3.5 Before Travelling

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

There is a process to follow for all people wishing to be reimbursed for travel expenses:

- Obtain prior written authorization required for travel outside of Ontario. Electronic approval is considered written approval for the purpose of this procedure as long as the approver has sufficient information to make an informed decision. Employees should use the appropriate form if possible.
- Whenever possible, use the College's designated vendor of record service providers.

If there is a change in your itinerary, you should:

- report any changes to your approver as soon as possible; and
- submit any changes through the travel management company or, if appropriate, an alternate travel agency.
- If you have a Corporate Procurement Card, use it wherever possible to pay for your travel expenses
- Secure passports, visas, immunizations, medications, as appropriate before you travel.
- Consult with your approver to ensure that your travel arrangements include accommodation for any special needs.
- Participation in frequent flyer or other loyalty programs is permitted provided that you:
 - Choose the most cost-effective and/or practical accommodation or method of travel;
 - Use the corporate travel management company to book your method of travel unless other methods are more economical and/or practical; and

Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement. Claimants are responsible for complying with income tax rules and regulations regarding the accumulation of loyalty points on business trips and any subsequent personal use of them when using their personal credit cards, rather than the corporate card.

Travel Outside of North America

If travelling outside of North America, in addition to the obligations set out elsewhere in this Procedure, the following rules apply. Requests for travel outside of North America must include:

- prior written approval (Appendix A) ;
- acknowledgement that all appropriate approvals are in place;
- written rationale demonstrating value of travel for College priorities and interests;
- 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.

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

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.

Travelling 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 procurement 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

All Georgian College employees renting vehicles for college business must purchase the Damage Waiver

Insurance offered by the Rental Agency, the cost of which is eligible for re-imbusement. When renting a vehicle for College business, the rental form must name Georgian College and name all drivers of the rental vehicle to ensure the College, as the employer, provides liability coverage while renting a vehicle for College business.

Using a Personal Vehicle

If you use your personal vehicle while on College business, the following applies:

- The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
- The College will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- The College is not responsible for reimbursing deductible amounts related to insurance coverage.
- In the event of an accident, you will not be permitted to make a claim to the College for any resulting damages.

3.6 Transportation

College employees should make travel reservations through the College's travel management company if this is the most economical and practical means of doing so.

Airplane

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

- on flights outside of North America; or
- on flights within Canada and the continental United States of America if related to the provision of reasonable accommodation (e.g., health reasons).

Any upgrade charge other than the above is at the personal cost of the claimant.

Train

Travel by train is permitted when it is the most practical and economic way to travel.

A coach class economy fare is the standard. Business class may be acceptable with prior approval by the Vice President or President in limited circumstances such as:

- the need to work with a team;
- 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);
- accommodation requirements; and
- health and safety considerations.

International train travel should be at the Canadian equivalent to coach class.

VEHICLE

Choosing the Appropriate Vehicle

When road transportation is the most practical, economical way to travel, the order of preference is:

- College vehicle
- rental vehicle
- personal vehicle, if it is more economical and/or practical than a rental vehicle

If you travel frequently as part of your job, these arrangements should be made when you are hired.

The College will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.

Carpooling is recommended for multiple people attending the same meeting/function.

College Vehicle

College vehicles may be:

- used only for College business; and
- operated only by someone with a valid Ontario driver's license for the appropriate class of motor vehicle (see Health and Safety Procedure HS-112 – Safe Operation of a College Vehicle).

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

Rental Vehicle

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

- documented and approved prior to the rental if possible; and
- guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations.

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.

Personal Vehicle

The College assumes no financial responsibility for personal vehicles. The College will, however, pay the kilometric rate if you are using your own vehicle for College business.

If you will be driving more than 200 kilometres in a day, you should consider using either a College or a rental vehicle if it is more economical and/or practical. If you are going to drive your personal vehicle for more than five days within a single calendar month, even if you are not exceeding 200 kilometres in a single day, you should consider lower cost options, such as vehicle rental or audio or video conferencing where practical.

Accident Reporting

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

- If you are using a College vehicle, advise the appropriate College staff (see Health and Safety Procedure HS-112 – Safe Operation of a College Vehicle)
- 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 the appropriate College staff.
- If you are using a personal vehicle, advise your own insurer.

Reimbursement and Rates

The rates for reimbursement are established in the collective agreements and Terms and Conditions of Employment currently in force for Administrative Staff, Academic Staff, and Support Staff.

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; or
- 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

4.0 ACCOMMODATION

In the normal conduct of business, reimbursement for overnight accommodation within your primary 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.

5.0 MEALS

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

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, or you are at another College campus location conducting business) over a normal meal period; or
- you are conducting a business or professional development meeting that occurs over a normal meal period
- when the reimbursement of meal expenses is clearly reasonable and justifiable as a direct result of an employee's duties
- you 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.

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

Meal Rates in Canada

Below are the maximum reimbursement rates for meal expenses incurred in Canada. These rates include taxes and gratuities.

Meals	Maximum Amount
Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$25.00

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

Exceptions to the above rates may be granted with approval of the claimant's supervisor under the following condition: the claimant has submitted their request along with a clearly documented rationale which describes the circumstances and reason for the request.

Meal Rates outside of Canada

We use the federal reimbursement rates for meal expenses outside Canada as set out in the appendices of the Treasury Board of Canada Travel Directive, April 1, 2008, or successor directive. You can find these documents on the federal government website: <http://www.njc-cnm.gc.ca/directive/travel-voyage/index->

[eng.php](#) (to look up the Travel Directive).

The two relevant appendices are:

- Appendix C - Allowances - Modules 1, 2 and 36
- Appendix D - Allowances - Module 47

Exceptions to the above rates may be granted with approval of claimant's supervisor if the claimant has submitted their request along with a clearly documented rationale which describes the circumstances and reason for the request;

6.0 OTHER KINDS OF EXPENSES

Inter- Agency Co-operation

A College may provide support including meals and refreshments to staff from other institutions, including BPS agencies, during discussions or conferences on issues of mutual interest and/or cooperation that seek to further either institutional or government objectives. Such expenses must be approved by a Vice President or their designate.

Work Related Expenditures for College Staff

Expenses such as meals and refreshments for work related activities and events involving college staff can be reimbursed if approvals are obtained from the Vice President or their designate. Examples would be activities intended to advance (i) the education and training of students and the public, (ii) the objects of the Colleges as defined in section 2.2 and 2.3 of the Colleges of Applied Arts and Technology Act 2002, (iii) the college's own strategic directions, (iv) professional development of staff, and (v) government policy.

Cash Advances

Cash advances may be granted when expected travel expenses exceed \$500 to a maximum of \$1,000 for domestic travelling and to a maximum of \$2,500 for travel outside of Ontario if you do not have a corporate Procurement Card. Any exceptions to this rule must be approved by the employees' Vice President. A Cheque Requisition Form (Appendix G) with explanation including the purpose and dates of activity must be completed and approved by the employees' direct supervisor and received by the Financial Services Department in Barrie, at least five business days prior to the cheques run date (normally on Friday). Incurred expenses are to be receipted and claimed on a Statement of Travel and Employee Reimbursements form. Reimbursement will be based on reimbursable costs claimed less the amount of the cash advance. Should the actual reimbursable costs be less than the cash advance, then the appropriate repayment to the College should accompany the Statement of Travel and Employee Reimbursements form. An approved request for, and subsequent payment of a travel advance, does not constitute certified approval of the items claimed or amount spent.

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

Telecommunication

With prior approval, you may use your Blackberry or College cell phone for business purposes when traveling. 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.

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:
 - business calls
 - emergency calls from air or rail phones
 - internet connections and computer access charges
 - facsimile transmissions
 - word processing and photocopying services
 - rental and transportation of necessary office equipment

7.0 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 Procedure,
- being aware of the conflict of interest rules that govern the College,
- 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 Procedure,
- 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 Procedure,
- seeking timely direction when there are questions of application,
- taking appropriate action in the case of non-compliance.

Presidents and Vice Presidents are responsible for:

- ensuring the Procedure's principles and rules are implemented and monitored, including putting in place processes that support the Procedure,
- delegating approval authority to appropriate levels within the College except as restricted in this Procedure,
- carrying out any delegated authorities and assigned tasks in accordance with this Procedure,
- ensuring consistent application of the Procedure (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 Procedure are aware of their responsibilities under this Procedure and of the appropriate conflict of interest rules,
- approving the service of alcohol at hospitality events in agencies/organizations that do not have special status for that purpose

- ensuring all employees and appointees are made aware of their responsibilities under this Procedure, special status approval for travel Outside of North America (only President can approve),

Board Chairs are responsible for:

- ensuring the Procedure is applied and monitored appropriately,
- ensuring that staff with delegated authority are able to effectively apply this Procedure
- approving the President's expenses
- special status approval for hospitality events involving alcohol

8.0 PROCEDURES FOR SUBMITTING CLAIMS/MONTHLY PURCHASING CARD STATEMENT PROCESSING FORMS FOR APPROVAL

All travel, and travel related expenses incurred while on College business are to be reported on a Statement of Travel and Employee Reimbursements form if paying out of pocket expenses or a MasterCard form if paying by the Corporate Procurement MasterCard, in accordance to procedures outlined herein.

Financial Services reserves the right to question expenses that appear to be unreasonable and drawing them to the attention of the approving supervisor. In such circumstances, the expense will not be paid or will only be paid with the initial of the supervisor.

The Statement of Travel and Employee Reimbursements form is to be completed using Excel by the claimant as follows and should specifically state:

- a) The name, division, phone number, e-mail, and employee ID;
- b) The amount(s) of expense and to which account(s) it is to be charged within the College;
- c) The date on which the expenses were incurred;
- d) Where the employee travelled from and where he/she travelled to. The purpose of the trip must be stated.
- e) The total kilometers travelled on the trip;
- f) Additional amounts being claimed for reimbursement under the appropriate categories on the form including details regarding other expenses under the remarks heading;
- g) Employee and supervisor's signature and date of signing.

The MasterCard form is to be completed using Excel by the claimant as follows and should specifically state:

- a) The cardholder's name and the statement month in which you are submitting;
- b) Each line on the MasterCard statement has a number assigned to it, this is the number located in the first column called item #. You fill in each line with the detailed information using the headers in the columns;
- c) Supervisor's signature;
- d) Place this form on top of your MasterCard statement and forward to Financial Services.

Whether submitting the Statement of Travel and Employee Reimbursements form or the Monthly Purchasing Card Statement Processing form, the following must be included in the submission to Financial Services:

- a) Itemized receipts (when using credit cards to pay for travel/hospitality expenses, please include both the "customer" copy of the credit card slip that includes the gratuity and the itemized receipt from the hotel, restaurant etc. Only credit card receipts with the name of the employee who is claiming the expense will be accepted);
- b) If applicable, attach pre approval forms such as Out of Province Pre Approval form, Pre Approval Hospitality Events Involving Alcohol, or Special Status forms etc. If these forms are not attached the claim will be sent back to the claimant;
- c) Cash advance documentation if applicable;
- d) Any written explanations signed by your supervisor for reasons you may have had exceptions to the Travel, Meal and Hospitality Procedure.

GEORGIAN COLLEGE
OPERATING PROCEDURES & PRACTICES

Travel, Meal and Hospitality

Accounting

Revised Procedure

Prepared by: B. Furzecott and Brian Tamblyn

Revised by: Michelle O "G ay

Presented to: College Council 03.16.11 _____
Date

Approved By: Brian Tamblyn 04.01.11 _____
College President Date

Effective Date: 10.24.85

Revised Date: 04.01.11

APPENDIX A

**THE GEORGIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY
OUT OF PROVINCE PRE APPROVAL FORM**

NAME: _____ DESTINATION: _____

DEPARTMENT/SCHOOL: _____

DATE OF TRIP: _____ DURATION: _____

PURPOSE/RATIONALE OF TRIP: _____

IMPACT TO STUDENTS/PROGRAM/COLLEGE IF TRAVEL IS NOT APPROVED:

TOTAL ESTIMATED EXPENSES (itemized):

Registration: \$ _____

Travel Expenses:

Accommodation:

Meals:

CONFIRM AVAILABILITY OF FUNDS (internally, or externally – even if no costs are incurred by the college, need to know how the trip is being funded):

If faculty – will costs be incurred to have someone cover teaching duties?: _____

NOTE: Employees travelling out of country must arrange for their own medical/accident insurance. Employees are responsible to ensure they have adequate coverage. The College will not be responsible for any costs not covered should medical services be required. For College employees, this cost is reimbursable, and can be charged on the Corporate Procurement Card or claimed on the Statement of Travel & Employee Reimbursement form. If this is a Student Field Trip, students are to be informed they must arrange for their own medical/accident insurance.

EMPLOYEE'S SIGNATURE

DATE

SUPERVISOR'S SIGNATURE - print name: _____

DATE

VICE PRESIDENT'S SIGNATURE
IF TRAVELLING OUTSIDE OF ONTARIO/WITHIN NORTH AMERICA

DATE

APPENDIX B

THE GEORGIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY
PRE APPROVAL FOR HOSPITALITY EVENTS INVOLVING ALCOHOL

NAME: _____ DATE OF EVENT: _____

NAME OF EVENT: _____ VENUE: _____

DEPARTMENT: _____

PURPOSE OF EVENT: _____

EXPECTED NUMBER OF PARTICIPANTS: _____

KEY EXTERNAL ATTENDEES:

EMPLOYEE'S SIGNATURE

DATE

SUPERVISOR'S SIGNATURE - print name: _____

DATE

PRESIDENT'S SIGNATURE

DATE

BOARD CHAIR'S SIGNATURE

DATE

All laws involving the serving of alcohol must be followed at any hospitality event, and take all reasonable actions to minimize or eliminate any potential College liability related to the serving of alcohol.

THE GEORGIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY
SPECIAL STATUS FOR SERVICE OF ALCOHOL AT HOSPITALITY EVENTS

NAME: _____

DEPARTMENT: _____

PROGRAM: _____

The Board Chair recognizes that the College is a teaching facility, and the requirement to serve alcohol at hospitality events hosted by the Travel and Hospitality Program may be considered integral to their studies. It also understands that from time to time there may be College Employees attending these events. To ensure the approvals process does not have undue negative effect on the ability of the Program to conduct business, it is requesting Special Status for Service of Alcohol at Hospitality Events in advance.

EMPLOYEE'S SIGNATURE

DATE

SUPERVISOR'S SIGNATURE

DATE

VICE PRESIDENT'S SIGNATURE

DATE

BOARD CHAIR'S SIGNATURE

DATE

All laws involving the serving of alcohol must be followed at any hospitality event, and take all reasonable actions to minimize or eliminate any potential College liability related to the serving of alcohol.

STATEMENT OF TRAVEL AND EMPLOYEE REIMBURSEMENTS
(See Instructions to Complete)

Travel and Employee Reimbursement Form

APPENDIX D

NAME: _____
 DIVISION: _____
 PHONE/EXT #: _____
 EMPLOYEE ID: _____
 (located on pay stub)

PAYMENTS WILL BE DEPOSITED TO YOUR
 BANK ACCOUNT WITH CONFIRMATION
 E-MAILED TO YOU.
 E-MAIL: _____

FOR FIRST TIME REIMBURSEMENT
 OR TO CHANGE BANK INFORMATION
 PLEASE ATTACH "VOIDED" CHEQUE

**NOTE: ACCOUNTING DOES NOT RECEIVE BANK ACCOUNT
 OR ADDRESS CHANGES SUBMITTED TO PAYROLL. PLEASE
 SUBMIT ANY CHANGES DIRECTLY TO ACCOUNTING.**

ACCOUNT NUMBER	AMOUNT
replace with six digit Org - 44700	
TOTAL	0.00

DATE YYMMDD	TO-FROM PURPOSE of TRIP	KM	RATE /KM	TRAVEL	MEALS	ACCOM TOTAL	HST ON ACCOM	OTHER TOTAL Remarks	HST ON OTHER
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
			\$ 0.40						
	COLUMN TOTALS	0	X	0.00	0.00	0.00	0.00		0.00
	ACCUMULATED KM PER LAST CLAIM								
	ACCUMULATED KM TO DATE								
	ACCOUNTING USE ONLY		X						
	Total HST								

The above information accurately represents expenditures made while on college business).

SIGNATURE _____ DATE _____
 APPROVAL (IMMEDIATE SUPERVISOR) DATE _____
 APPROVER'S NAME- PLEASE PRINT _____

DISTANCE CHART

BARRIE CAMPUS:

Orillia
 Owen Sound
 Kempenfelt
 Bracebridge
 Midland
 Collingwood
 Orangeville
 48 Collier Street
 MTCU-Mowat Block
 Airport (Pearson)

ORILLIA CAMPUS:

Barrie
 Midland
 Owen Sound
 Kempenfelt
 Bracebridge
 Collingwood
 Orangeville
 MTCU-Mowat Block
 Airport (Pearson)

OWEN SOUND:

Barrie
 Orillia
 Kempenfelt
 Collingwood
 Midland
 Bracebridge
 Collingwood
 Orangeville
 MTCU-Mowat Block
 Airport (Pearson)

Revised April 2012

RETURN TRIP

1 57 km
 238 km
 41 km
 173 km
 94 km
 109 km
 181 km
 7 km
 198 km
 184 km

57 km
 102 km
 293 km
 96 km
 121 km
 157 km
 236 km
 254 km
 239 km

240 km
 286 km
 290 km
 130 km
 241 km
 133 km
 221 km
 381 km
 339 km

INSTRUCTIONS TO COMPLETE

- 1 This form is to be used by employees, Advisory Committee members and Governors to claim travel, travel related expenses and out-of-pocket expenses incurred while on College business.
- 2 This form should be completed, approved and submitted to Accounting, Barrie, at least monthly.
- 3 The current kilometer rates are (effective August 14, 2006):

0 - 4,000 km	40.0 c/km
4,001 – 10,700 km	35.0 c/km
10,701 – 24,000 km	29.0 c/km
24,001 km and over	24.0 c/km
- The kilometres claimed for business use would be the distance calculated from the employee's home or the College, whichever is less. Refer to the Travel Procedure #3-101 for more details.
- 4 Maximum meal allowance per person per day, including taxes and gratuity. Alcoholic beverages will not be reimbursed.

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$25.00
- 5 Itemized receipts must be attached to this form. If a receipt is not available, the employee's supervisor must specifically initial the charge indicating their approval of the charge for reimbursement.
- 6 An Out-of-Province Travel Authorization form (appendix A) must be attached if the claim is for travel expenses outside of the province.
- 7 Travel expenses related to College business should be charged to line account 44700, travel expenses related to Professional Development activities are 44701, all other expenses to the appropriate General Ledger account
- 8 For first time reimbursement, or to change bank information, please attach a void cheque as Finance is not linked with Payroll
- 9 If employee ID (can be found on pay stub) is not filled in, the form will be returned to you

GEORGIAN COLLEGE - MONTHLY PURCHASING CARD STATEMENT PROCESSING FORM

Cardholder Name: _____ For the Month Ending: _____

Direct Supervisor Authorization: _____

Instructions:

- 1) Verify the accuracy of the billing statement
- 2) Attach the ITEMIZED receipts supporting the purchases made
- 3) Complete this processing form. Record the account number to charge and the total amount for each item.
- 4) Record the HST amount only if you have the proper documentation, as discussed below in Note 1.
- 5) Attach the processing form on top of the billing statement and receipts.
- 6) Have your direct supervisor authorize the processing form
- 7) Forward the entire package to the Accounting Department within 10 working days of the statement date.

Note 1: The college is entitled to claim a rebate of the HST paid if we have the proper documentation such as a receipt that shows the HST amount and the HST registration number of the organization that we are paying. If you have the proper documentation, ensure it is attached to the statement and record the HST amount separately on this Form where indicated. Indicate the HST amount charged. PLEASE NOTE THAT A % OF THE TOTAL HST REPORTED WILL BE CREDITED BACK TO THE CARD HOLDER'S ACCOUNT. (A rebate of 67% is received on the federal portion of the HST and 78% on the provincial portion of HST)

Item # on Card Statement	Default Account # xxxxxx-yyyyy	Account # To Charge xxxxxx-zzzzz	Explanation	Meals	Accommodations	Accommodations GST	Other	Total Amount of Purchase	HST (See Note 1)
1								0	
2								0	
3								0	
4								0	
5								0	
6								0	
7								0	
8								0	
9								0	
10								0	
Grand Total									

THE GEORGIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY

SPECIAL STATUS FOR INTERNATIONAL TRAVEL

NAME: _____

DEPARTMENT: _____

The Board Chair recognizes that for some employees at Georgian College, the requirement to travel internationally may be considered integral to our business. To ensure the approvals process does not have undue negative effect on the ability of the College to conduct business, the employee is requesting Special Status for International Travel according to the schedule below:

DESTINATION	DATE	PURPOSE
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

EMPLOYEE'S SIGNATURE

DATE

SUPERVISOR'S SIGNATURE

DATE

VICE PRESIDENT'S SIGNATURE

DATE

BOARD CHAIR'S SIGNATURE

DATE

GEORGIAN COLLEGE

CHEQUE REQUISITION

COMPLETE AND FORWARD TO ACCOUNTS PAYABLE DEPARTMENT – BARRIE CAMPUS

Date _____ Originator _____ Approved _____

CHEQUE TO BE MADE PAYABLE TO: Name: _____

 Street _____
 City: _____
 Postal _____ Phone _____

REASON FOR REQUISITION: (explain) _____

FOR ACCOUNTING USE ONLY			
P.O. NO.	INVOICE NO.	ACCOUNT NO.	AMOUNT \$
TOTAL			

HST STATUS
HST REG. # _____
 Small Supplier
 NOTE: There must be a HST number or a declaration of Small Business Status before Cheque Requisition will be processed for payment.