

Procedure #	GA 101-P
Related Policy Name and #	Expense Reimbursement Policy GA 101
Approved by:	Vice President, Administration and CFO
Approval Date:	May 11, 2021
Policy Holder:	Vice President, Administration and CFO
Administrative Contact:	Director, Financial Services

Expense Reimbursement Procedure

Purpose:

The purpose of this operating procedure is to provide guidelines for the administration of reimbursing out-of-pocket expenses incurred by individuals on behalf of The Humber College Institute of Technology and Advanced Learning and University of Guelph Humber (hereafter referred to as “Humber” or “the College”). The procedure applies to all College employees and other claimants: students, contractors, consultants, including members of the Board, who incur out-of-pocket expenses on behalf of the College.

This document is available in alternate format on request

Definitions:

Accounts Payable Staff: a member of the Accounts Payable, Financial Services Team that processes approved expense reimbursements to Other Claimants.

Approver: Budget holder or delegate responsible for approving a Claimant’s expense reimbursement.

Claimant: an Employee Claimant or Other Claimant.

Delegate: an individual, assigned by the Approver to approve on their behalf.

Employee Claimant: any College employee.

Expenses: out-of-pocket expenditures incurred by a Claimant or on behalf of a group of individuals in support of College business activities.

Other Claimant: claimants other than an Employee Claimant including students, contractors, consultants, and members of the Board, who incur out-of-pocket expenses on behalf of the College requiring reimbursement.

Procedure:

1. General

- 1.1. Out-of-pocket expenditures incurred by a Claimant in support of College business activities as outlined in this document are eligible for reimbursement;
- 1.2. Expenses of a personal nature will not be reimbursed. This includes but is not limited to expenses for:
 - 1.2.1. Recreational purposes, except when in connection with providing necessary services to clients;
 - 1.2.2. Personal items;
 - 1.2.3. Banking interest and fees;
 - 1.2.4. Credit card interest and fees;
 - 1.2.5. Traffic and parking violations;
 - 1.2.6. Social events that do not constitute to hospitality on behalf of the College;
 - 1.2.7. Alcoholic beverages, unless part of hospitality; and
 - 1.2.8. Expenses on behalf of friends or family members, unless a part of hospitality.
- 1.3. Information technology items such as software maintenance and support, IT services and mobile devices such as notebooks, laptops, tablets, phones, etc. are not eligible for reimbursement through this policy. Individuals requiring these items or services should contact ITS.
- 1.4. Employee Claimants are required to submit electronic expense reimbursements through the College's expense tracking application in service at the time of submission. Other Claimants are required to submit duly signed expense reimbursement forms to Accounts Payable Staff for reimbursement.
- 1.5. Payments made to individuals for services rendered must follow Humber's standard [purchasing process](#) due to tax implications involved with paying individuals and are not eligible for reimbursement through this procedure.
- 1.6. General business expenses are subject to the discretion of the Approver; where appropriate, pre-approval should be sought.
- 1.7. Pre-approval is required for out of province travel, home office equipment and purchase of alcohol for College (i.e. program or hospitality related) use.
- 1.8. 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, however original receipts should be kept for seven years and are subject to audit. Debit and Credit card receipts or statements do not constitute sufficient supporting evidence for an expense claim.
- 1.9. Where a Claimant is unable to present an original receipt to substantiate a reimbursement claim, a [Lost Receipt Affidavit Form](#) must be completed and submitted for approval or attested to through electronic submission. A [Lost Receipt Affidavit Form](#) or electronic attestation may not be accepted for reimbursement for amounts exceeding \$100. The Claimant is responsible for obtaining duplicate copies of receipts that have been misplaced, lost or stolen. This form or electronic attestation must accompany the expense claim submission for processing.
- 1.10. Expenses submitted by Employee Claimants denominated in foreign currency will be converted to Canadian dollars in the electronic expense tracking software. Expenses submitted by Other Claimants denominated in foreign currency should convert their claim to Canadian dollars by using the daily exchange rate per the [Oanda](#). Rates based on the

transaction date of the expense should be used by the Claimant unless the claimant provides proof of the exchange rate used to purchase the foreign denomination, in which case the purchased exchange rate should be used or if paid on the Claimant's credit card, the credit card exchange rate will be applicable.

- 1.11. All expense reimbursements are subject to audit and may require a subsequent adjustment if expenses claimed are deemed not allowable under this procedure and/or related policy.

2. Responsibilities

2.1. Claimants are expected to:

- 2.1.1. Inform themselves of the requirements of this procedure and related policy, seeking clarification as required;
- 2.1.2. Exercise integrity, prudence and good judgment when incurring expenses on behalf of the College;
- 2.1.3. Use a College issued procurement card for eligible expenses where ever possible;
- 2.1.4. Only expenses incurred by the Claimant and not on the College's procurement card are eligible for reimbursement;
- 2.1.5. Obtain all required pre-approvals as set forth within this procedure document;
- 2.1.6. Only claim reimbursement for actual out-of-pocket expenses for legitimate College business purposes;
- 2.1.7. Ensure amounts claimed for expenses are accurate, complete, reasonable and in accordance with this procedure and charged to the correct FOAP(s);
- 2.1.8. Provide itemized receipts and relevant supporting evidence (i.e. boarding passes for flights) that are sufficient for the Approver to consider the appropriateness and accuracy of the expense claim;
- 2.1.9. Whenever possible, accumulate expenses for \$50 CAD before submitting a claim or before the end of the fiscal year;
- 2.1.10. Submit a claim for approval within the fiscal year that the expenses were incurred where feasible.

2.2. Approvers are expected to:

- 2.2.1. Ensure expenses they approve are incurred in the performance of the College's business, incurred in a manner that is consistent with this procedure and related policy, within the scope of their approval authority, charged to the correct budget and supported by appropriate documentation;
- 2.2.2. Review requests for reimbursement for accuracy, existence and completeness;
- 2.2.3. Provide approval, if appropriate, for College related expenditures as outlined in this document;
- 2.2.4. Exercise due diligence as they may be involved in the audit of approved expense reimbursement claims;
- 2.2.5. Confirm that the expenses have not already been previously reimbursed or otherwise part of a cash advance reconciliation;

- 2.3. Accounts Payable Staff are responsible processing expense reimbursement claims in accordance with this procedure and related policy.

3. Delegation of Approval Authority

- 3.1. Delegation of approval is permitted during temporary absences of an approver. The delegate must be provisioned with appropriate security access in order to be a delegate.
- 3.2. An Approver cannot approve their own expenses.

4. Conference and Workshops

4.1. General

- 4.1.1. The College provides centralized support and selection processes for a number of conferences. Some examples of these are CiCan, League for Innovation, Polytechnics Canada and Educause.
- 4.1.2. Preference will be given to those who have not had recent participation opportunities. Faculties/Departments may also choose to support additional participants where conference themes align with Faculties/Department goals.
- 4.1.3. Faculties/Departments may sponsor individuals for discipline related conferences where participation contributes to the professional development of the faculty/staff member(s) and support Faculty/Department and College initiatives. Professional development is further described in Section 12.
- 4.1.4. Generally, preference is given to those presenting at conferences. Staff members must submit a conference presentation proposal to their supervisor in advance and obtain approval if time and/or monetary support from the College is required.
- 4.1.5. Where possible, cost sharing amongst staff is encouraged in order to maximize the number of conference opportunities available to staff. (i.e.: sharing a cab from the airport to the venue with a colleague.)

4.2. Application Procedures:

- 4.2.1. Applicants shall be approved on the basis of their ability to benefit from the experience and share the knowledge gained with their colleagues.
- 4.2.2. The staff member shall make application for conference participation at least one month in advance, using the Pre-approval function in the electronic expense tracking application.
- 4.2.3. Participation in workshops provided by the College does not require the completion and submission of this form.

5. Business Travel

5.1. General

- 5.1.1. The College recognizes that travel may be required to attend conferences or workshops, or in the course of carrying out College related duties and such travel may require individuals to incur out-of-pocket expenses. The College will cover the travel related costs as outlined within this document.
- 5.1.2. Out-of-province travel must be pre-approved in accordance with the College's [Out of Province Travel Policy](#).

5.2. Air or Rail Travel

- 5.2.1. All air and rail travel shall be economy or standard fare. Direct flights over 8 hours are eligible for Economy Plus. Exceptions must receive prior approval by the appropriate Vice President. Claims for airfares must be supported by the passenger's original itinerary and boarding pass (or print-out of electronic boarding pass if checking in online).
- 5.2.2. A Claimant who wishes to upgrade from economy class may do so at their own expense. In such cases, the Claimant must provide a quote with the amount of the economy class transportation and that amount will be reimbursed.
- 5.2.3. Boarding passes must be submitted with receipts.

5.2.4. For travel lasting longer than three (3) days, the College will reimburse expenses incurred for checked baggage. Any expenses incurred related to checking in carry-on's will also be eligible for reimbursement. These types of expenses are at the discretion of the Approver and should be discussed prior to the booking/ departure date.

5.3. Personal Travel

5.3.1. Should a Claimant wish to extend their stay beyond the business travel conference dates, the circumstances must be discussed with their appropriate manager. If approved, any expenses related to the extended stay will be at the Claimant's personal expense and additional weekdays will be deemed to be vacation.

5.4. Use of Personal Vehicle

5.4.1. Automobile mileage shall be reimbursed at the approved rate as posted on the Humber Financial Services website.

5.4.2. A claim may be made for use of a personal vehicle to travel on College business to offsite locations including [other campuses](#) of the College.

5.4.3. Travel from the Claimant's home to the assigned office is not a reimbursable expense.

5.4.4. When the origin or termination of business travel is the Claimants assigned office, reimbursement shall be calculated based on the distance from the assigned office to and from other business locations.

5.4.5. When the origin or termination of business travel is the Claimants personal residence, reimbursement shall be calculated either to or from the assigned office or personal residence, whichever is the shorter distance.

5.4.6. If a Claimant uses their personal vehicle while on College business, the following apply:

5.4.6.1. the vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability;

5.4.6.2. it is the responsibility of the driver/owner that the motor vehicle insurance includes coverage for business use of the vehicle; and

5.4.6.3. in the event of an accident, you will not be permitted to make a claim to the College for any resulting damages.

5.4.6.4. the College assumes no financial or any other responsibility for the personal vehicle.

5.4.7. Bridge, ferry and highway tolls and necessary parking fees while driving on College business will be reimbursed up to a reasonable amount, at the Approver's discretion.

5.4.8. Claimants may use Highway 407 Express Toll Route (407 ETR) where pre-approval has been granted due to significant savings in staff time and/or mileage.

5.4.9. The following expenses are **not reimbursable** when using a personal vehicle;

5.4.9.1. Fuel costs incurred while using a personal vehicle for College business;

5.4.9.2. Traffic or parking violations;

5.4.9.3. Cost of insurance coverage, deductibles, physical damage or liability; and

5.4.9.4. Claims arising from a motor vehicle accident.

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

5.4.11. Individuals are expected to carpool, where possible.

5.5. Rental Car

- 5.5.1. Car rental costs may be reimbursed subject to receiving pre-approval from the appropriate Approver.
 - 5.5.2. Such rental must be based on the economical size of the vehicle for the required task and number of occupants.
 - 5.5.3. Luxury and sports vehicles are prohibited.
 - 5.5.4. In some countries, it may be more economical and acceptable to rent a motorcycle as a means of transportation. In these cases, the Claimant should request pre-approval from the appropriate Approver for this type of expense. The Claimant must also have the appropriate license class to operate a motorcycle.
 - 5.5.5. Collision Damage Waiver and Accidental Death and Dismemberment Insurance and Third Party Automobile Insurance, Property Damage Insurance and Personal Injury Liability Insurance coverage must be purchased and will be reimbursed. Insurance costs on rental vehicles should always be incurred as part of the rental agreement and are eligible for reimbursement.
 - 5.5.6. Claimants must refuel the vehicle prior to returning to minimize additional refueling charges. Fuel receipts for car rentals are accepted for reimbursement.
- 5.6. Public Transit, Taxis and Alternative Transportation
- 5.6.1. Where possible, local public transportation, including hotel or airport shuttles should be utilized for travel requirements. Sharing transportation is recommended for group travel.
 - 5.6.2. Alternative transportation, such as Uber or Lyft expenses will be reimbursed based on what is considered to be a reasonable cost, at the Approver's discretion.
- 5.7. Meals
- 5.7.1. Employees may choose to submit receipts for actual costs incurred for meals or claim a per diem meal allowance, but not both.
 - 5.7.2. Reimbursement for actual meal costs that exceed the per diem reimbursement rate are subject to Approver's discretion.
 - 5.7.3. Meals that are consumed at home or included in other costs of related travel fees such as conferences and accommodations, are not eligible for reimbursement.
 - 5.7.4. A per diem may be claimed for meals and incidental expenses up to the maximum allowable limits in force at the time of claim. Meals must be purchased in order to be eligible for reimbursement.
 - 5.7.5. In force [per diem reimbursement rates](#), for travel within Canada and the Continental USA, are posted on the Finance website.
 - 5.7.6. In force per diem reimbursement rates for travel within countries other than Canada and the Continental USA, are based on the National Joint Council rates found [here](#).
 - 5.7.7. Receipts are not required when claiming a per diem reimbursement.
 - 5.7.8. There may be situations where an individual pays the meal expenses for a group of individuals. In such cases, the individual may be reimbursed for the total of all meals purchased. Expenses or per diems cannot be claimed by an individual that are incurred by a different payor. Group meal expenses can be claimed only:
 - 5.7.8.1. by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver; and
 - 5.7.8.2. for individuals covered by this Directive.
 - 5.7.9. Group meal expenses must be supported by a list of individuals or guests included as part of the expenditure.

- 5.7.10. Reimbursement is for restaurant or prepared food only. Reimbursement for groceries must have prior approval.
 - 5.7.11. Per diems issued in advance of a trip are considered cash advances and should follow the [relevant procedure](#). Employees requesting cash advances are able to do so using the electronic expense tracking application. Relevant procedure can be found on the finance website.
- 5.8. Accommodation within the Greater Toronto Area (GTA) is generally not eligible for reimbursement, however, in an emergency or highly unusual situation exceptions will be considered (for example: you are required to remain close to your office for periods longer and in excess of your standard working hours or your services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management).
- 5.8.1. Beyond the GTA, the most economically priced hotel, given consideration for location proximity, local safety and security should be selected (excludes hotel suites, executive floors or concierge levels).
 - 5.8.2. Optional charges and incidentals such as room movie rentals and in-room bar room service are not reimbursable.
 - 5.8.3. Preference should be given to accommodation that provides specially negotiated rates (such as government rates).
 - 5.8.4. Extended stays at a single location should take advantages of lower weekly or monthly rates.
 - 5.8.5. Penalties incurred for cancellation of guaranteed hotel reservations are eligible for reimbursement and are subject to the Approver's discretion.
- 5.9. Passports, Visas and Immunization
- 5.9.1. You may be reimbursed for the cost of a passport plus the cost of immunizations and medications if necessary for business travel.
- 5.10. Personal Care
- 5.10.1. If travelling on business for five (5) consecutive days or more, reasonable expenses such as laundry, dry cleaning and hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing, etc.) are eligible for reimbursement.
- 5.11. Tips/Gratuities
- 5.11.1. You may be reimbursed for reasonable gratuities paid for porter, hotel room services, and taxis. For gratuities paid in cash, a [field trip log](#) should be populated during the trip and used to substantiate any claims relating to gratuities.
- 5.12. Telecommunication
- 5.12.1. Claimants are expected to use the least expensive means of communication, such as calling cards and internet.
 - 5.12.2. College issued mobile phones should be used for business purposes when traveling if you have been issued one. Speak with your approver or ITS to ensure you have an appropriate mobile phone plan in place that will cover any long distance or roaming charges.
 - 5.12.3. With prior approval, Claimants may use personal mobile phones for business purposes when travelling. Claimants should review their phone plan before travel to determine what is covered in their plan and how to handle any long distance or roaming charges economically.

5.12.4. In the event a personal mobile phone is used during the business travel, a detailed phone bill must be provided for the purposes or reimbursement, and the incremental costs associated with the business travel such as long distance fees, will be reimbursed.

5.12.5. While on business travel, reimbursement will be made for reasonable and necessary personal calls.

5.12.6. Any late charges or other penalties will not be reimbursed by the College.

6. Mobile devices, software and IT services

6.1. To ensure institutional assets are tracked and meet institutional standards, maintenance and support, all purchases of mobile devices, software and IT services should be coordinated with Information Technology Services and in accordance with Humber's [Purchasing Policy](#) and are not eligible for reimbursement under this policy. The following items are not reimbursable. If the following items are required, contact Information Technology Services:

- Mobile devices;
- Notebooks;
- Laptops;
- Tablets; and
- Phones

6.2. Personal technology devices such as but not limited to smart watches and glasses are not eligible for reimbursement by the College.

7. Advances

7.1. Cash advances may be issued for the purposes of future business travel after all other College payment options have been examined and under the following conditions:

7.1.1. Expenditures are estimated to be in excess of \$500; or

7.1.2. For extenuating circumstances, at the approver's discretion.

7.2. Expenses incurred for business travel must be reconciled against the cash advance within 30 days of the approved travel.

7.3. Any cash advance in excess of actual expenses incurred are subject to repayment to the College within 30 days of the approved travel.

7.4. In the event that cash advances are not reconciled within 30 days of the approved travel, employees will be required to return advanced funds to the College and are subject to payroll deductions.

8. Remote Working Expenses

8.1. Employees may choose or be required to work remotely for various reasons in accordance with the College's [Remote Work Policy](#).

8.2. Reimbursement for remote working expenses for items or supplies that would typically be available in the office must be in accordance with the Employee's remote working agreement and pre-approved by their manager.

9. Hospitality

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

- 9.2. Hospitality may be extended on behalf of the College when:
 - 9.2.1. Engaging representatives of government, the broader public sector, industry, public interest groups or unions in discussions on matters related to College business;
 - 9.2.2. Sponsoring formal conferences, honouring distinguished persons, and/or conducting prestigious ceremonies attended by heads of other public and/or private sector organizations.
- 9.3. Expenses that do not fit the definition of hospitality will not be reimbursed.
- 9.4. Pre-approval by the President or the Chair of the Board must be received for the serving of alcoholic beverages at any hospitality event and this authority cannot be delegated.
- 9.5. Alcohol must be pre-approved from the Vice President with the reasoning and rationale for the purchase requirement for non-hospitality use.
- 9.6. For reimbursement purposes, Claimants must ensure that hospitality expenses are recorded, and records contain the following information for each function:
 - 9.6.1. The circumstances and purpose;
 - 9.6.2. The form of hospitality;
 - 9.6.3. The cost supported by original receipts;
 - 9.6.4. Name and location of establishment;
 - 9.6.5. Number of attendees;
 - 9.6.6. Names of individuals entertained;
 - 9.6.7. Approval(s) by appropriate individuals; and
 - 9.6.8. If alcoholic beverages are served at the hospitality event then alcohol should be provided in a reasonable manner. (i.e.: food must always be served when alcohol is available).
- 9.7. Appropriate token gifts of appreciation including gift cards or certificates, valued up to \$30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the College. Gifts valued over \$30 must have prior approval.

10. Employee Recognition, Gifts of Appreciation and Donations

- 10.1. No cash gifts or honoraria are allowed for any College employees.
- 10.2. Gifts of appreciation and/or recognition are usually presented to employees at College functions.
- 10.3. Modest gifts of appreciation are allowed for exceptional circumstances. Such gifts must be approved by the superior of the manager to whom the employee reports.
- 10.4. Donations may be made on behalf of the College, with the prior approval of the appropriate Vice President or designate(s), where such donation supports the mission of the College and/or enhances community involvement and outreach, or other causes deemed worthy of such support.

11. Expenses for Consultants and Other Contractors

- 11.1. Any costs incurred by Consultants and Contractors while conducting business on behalf of the College should follow this procedure for eligibility for reimbursement. All itemized receipts should be attached to the Consultant and Contractors invoice per the Vendor's agreement with the College.

12. Work-related Professional Development

- 12.1. Tuition costs covered by Humber's [Professional Development Policy](#) should be submitted as outlined in the policy and not through this expense reimbursement procedure.

References:

[Government of Ontario Travel, Meal and Hospitality Expenses Directive](#)

Appendices:

[Application for Conferences/Workshop Funding Form](#)

[Expense Reimbursement](#)

[Lost Receipt Affidavit Form](#)

[Out of Province Travel Policy](#)

[Request for Approval for Individual Travel Outside of Ontario](#)