

Procedure #	(formerly 2403) GA101P1
Related Policy Name & #	Expense Reimbursement Policy
Approved by:	Vice President Financial and Administrative Services
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Admin. Contact(s):	Director, Financial Services and Planning

EXPENSE REIMBURSEMENT PROCEDURE

Purpose:

The purpose of this operating procedure is to provide guidelines for the administration of expenditures. The procedure applies to members of the Board of Governors and employees.

This document provides guidelines related to authorizing expenditures related to:

- 1.0 Conferences/ Workshops and Other Business Travel
- 2.0 Hospitality
- 3.0 Local Travel Expenses
- 4.0 Employee Recognition/Gifts of Appreciation and Donations

This document is available in alternate format on request

Definitions:

Expenditures: business expenditures in support of College business including but not limited to: conferences and workshops, hospitality and travel.

Hospitality: the provision of food, beverage, accommodation, transportation and other amenities for events involving people from outside of Humber

Procedures:

1.0 Conferences, Workshops and Other Business Travel

1.1 General Guidelines:

The College provides centralized support and selection processes for a number of conferences. Some examples of these are ACCC, League for Innovation, Polytechnics Canada and Educause.

The College may send a team of staff to these conferences. Preference will be given to those who have not had recent participation opportunities. Schools or departments may also choose to support additional participants where conference themes align with School or department goals.

Schools and departments frequently sponsor individuals for discipline related conferences. Conference participation should contribute to the professional development of the faculty/staff member and support School and College initiatives. Although individual departments may have added specific approaches to selection and sponsorship, the following guidelines apply:

- Preference is given to those presenting at conferences. (If a staff member wishes to submit a conference presentation proposal, he or she must discuss the submission in advance with his or her supervisor if time or monetary support from Humber is required.)
- For conferences within driving distance, the College will pay mileage. If there are several attendees, it is expected that they will travel together and mileage will be paid to only one driver.
- Typically, departments or Schools will request staff to cost share on conference expenses in order to allow greater numbers of staff to have conference opportunities.
- The College will cover the cost of air fare and/or mileage, hotel accommodation (room only, and only for the duration of the conference), and transportation between the destination airport and the conference hotel.
- The College will reimburse the reasonable cost for meals not covered through the hotel or as part of the conference.
- Conferences and workshops shall be approved subject to budget availability.

Applicants shall be approved on the basis of their ability to benefit from the experience and share the benefits gained with their colleagues.

Should a conference participant wish to extend his or her stay beyond the conference dates, the circumstances must be discussed with the appropriate manager. If approved, the extension will be at the participant's expense and additional week days will be deemed to be vacation.

All air travel is to be at economy fares, unless prior approval is obtained by the respective Vice President.

1.2. Application Procedures:

The staff member shall make application for conference participation at least one month in advance, using the Application for Conferences/Workshop Funding Form. The conference program detail must accompany the form.

Note: Participation in workshops provided by the College does not require the completion and submission of this form.

1.3. Authorization

Authorization is required subject to budget availability, total cost and location. In all cases, the one-over-one approval principle is to be followed, e.g. expenditures and reimbursements must be approved by the immediate supervisor. Authorized forms are to be returned to the applicant for reimbursement and to advise them of the approval.

Note: Vice President approval is required for all conferences held outside the Province of Ontario. International travel requires the approval of the President or designate(s).

1.4. Approved Expenses

Approved expenses include meals, registration, transportation, accommodation and reasonable incidental expenses depending upon the location of the conference.

Where a conference or business travel is in a foreign country, the per diem allowance and reimbursement of expenses as outlined in 1.4.1 will be converted to Canadian funds at the applicable foreign exchange rate.

1.4.1. Meals

A. General

- The College may reimburse the cost for meals not covered through the hotel or as part of the conference. Per meal allowance (hereafter referred to as the “per diem”) will be based on the Government of Ontario guidelines for travel within Canada or the [National Joint Council Travel Directive](#) for travel outside of Canada, as amended from time to time.
- For conferences, where some of the meals are covered by the conference fees, the per diem will be reduced by the appropriate amount.
- No receipts are required for meals when claiming the per diem amount. Requests for reimbursement other than meals shall be accompanied by original, itemized receipts (credit card receipts are not acceptable).
- Alcohol cannot be claimed and will not be reimbursed as part of business expenses.
- Managers have the discretion to approve claims over the meal rate with explanation.

B. In Canada:

- Based on the Government of Ontario guidelines, Humber’s current per diem rate (including taxes and tips) for breakfast, lunch and dinner are a daily three-meal total of \$40.
- For a full day of meal claims (i.e. breakfast, lunch and dinner), employees can allocate the total \$40 total rate among the meals, with a suggested cap of \$20 for any single meal.
- No receipts are required for meal amounts claimed within the approved rates.
- Original receipts must be retained for audit purposes should they be requested.

C. Outside of Canada:

- The guidelines outlined by the [National Joint Council Travel Directive](#) will apply. The rates set are maximum amounts.
- Any international per diems must be determined with the approving manager in advance of the travel.

1.4.2. Other Expenses

All other expenses, supported by original receipts, shall be reimbursed if reasonable and justifiable.

1.4.3. Transportation:

<u>Airline:</u>	all air travel shall be at economy fare
<u>Car:</u>	mileage shall be reimbursed at the approved rate in force at the time a claim is made; mileage reimbursed to a maximum of the economy airfare.
<u>Rental car:</u>	only with prior approval where appropriate. If renting, a compact model or equivalent is allowed (luxury and sports vehicles are prohibited).
<u>Taxi:</u>	to and from airport, special circumstances with prior approval whenever possible.
<u>Train:</u>	economy fare.

Note: Whenever possible, local public transportation including hotel/airport shuttle should be used.

1.4.4. Accommodation:

- Accommodation within the Greater Toronto Area is generally not applicable.
- Beyond the GTA, mid-range hotels such as Holiday Inn are allowed (excludes hotel suites, executive floors or concierge levels), but excludes optional charges such as room movie rentals, in-room bar and room service.
- Preference should be given to accommodation that provides specially negotiated rates (such as government rates).

1.4.5. Telecommunications

Employees are expected to use the least expensive means of communication, such as calling cards and internet access through the venue attended.

With prior approval, employees may use a cell phones for business purposes when traveling. Employees will discuss this with their approver to determine what is covered in their cell plans and how to handle long distance or roaming charges.

If you are away on Humber business, reimbursement will made for reasonable, necessary personal calls home for each night away

1.5. Advances

There will be no advances issued to delegates attending conferences and/or workshops or other events unless they have the prior approval of the appropriate Vice President.

1.6. Submission of Expense Claims

Expenses supported by original receipts shall be fully reimbursed if reasonable and justifiable. The delegate shall submit the appropriate form(s) and original receipts to the appropriate authority for approval and forwarding to Financial Services for payment during the fiscal year in which the expenses occurred.

Note: In all cases authorization must be at least one level higher than the applicant.

2.0 Hospitality

2.1 Hospitality may be extended on behalf of the College when:

- Engaging representatives of government, the broader public sector, industry, public interest groups or unions in discussions on matters related to College business;
- Sponsoring formal conferences, honouring distinguished persons, and/or conducting prestigious ceremonies attended by heads of other public and/or private sector organizations.

2.2 For reimbursement purposes, hosts must ensure that hospitality expenses are recorded, and records contain the following information for each function:

- The circumstances and purpose;
- The form of hospitality;
- The cost supported by original receipts;
- Name and location of establishment;
- Number of attendees;
- Names of individuals entertained;
- Approval(s) by appropriate individuals.
- If alcoholic beverages are served at the hospitality event then alcohol should be provided in a reasonable manner. (e.g. food must always be served when alcohol is available)

2.3 Expenses for a group can only be claimed by the most senior person present.

2.4 Prior approval by the President or the Chair of the Board must be received for the serving of alcoholic beverages at any hospitality events and this authority cannot be delegated.

3.0 Local Travel Expenses for College Business

3.1 Automobile mileage claim may be made for use of a personal vehicle for authorized travel on College business to off site locations from your ordinary place of business. The College assumes no financial or any other responsibility for the personal vehicle. The reimbursement amount per kilometre will be in accordance with the rate as established by the College from time to time.

3.2 The employee shall prepare and submit the Statement of Travel Expenses Form to their Manager for approval on a monthly basis and within the fiscal year in which the travel occurred. In all cases, authorization must be at least one level higher than the applicant.

3.3 The approved Statement of Travel Expenses Form will be processed by Financial Services. Employees are reimbursed for travel expenses through electronic funds transfer.

4.0 Employee Recognition/Gifts of Appreciation/Donations to Others

- 4.1 No cash gifts or honoraria are allowed for any College employee.
- 4.2 Gifts of appreciation and/or recognition are usually presented to employees at the annual President's Breakfast function.
- 4.3 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.
- 4.4 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.

References:

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

[National Joint Council Travel Directive](#)

Out of Province Travel Policy and Procedure

Appendices:

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

Statement of Travel Expenses Form (Banner form)