

TRAVEL, MEALS, AND HOSPITALITY EXPENSES POLICY

Authorizer: Vice President, Finance and Corporate Services

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POLICY STATEMENT:

Conestoga College will reimburse for travel, meal and hospitality expenses for college-related business, 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.

SCOPE:

This policy applies to all Conestoga travel and other business-related expense reimbursements made to Conestoga appointees, board members, volunteers, employees, and consultants and contractors engaged by Conestoga.

DEFINITIONS:

Allowable Expenses

Allowable expenses are reimbursable debts incurred by individuals, provided they are reasonable, necessary and in the best interest of Conestoga; documented in writing; supported with original, itemized and dated receipts; authorized by the appropriate manager; and have a clear business purpose that is consistent with the mission of Conestoga.

Approver

The supervisor, starting with the immediate supervisor, up the chain of command to the appropriate level of signing authority for the expenditure.

Broader Public Sector (BPS) Expenses Directive

The BPS Expenses Directive sets out requirements for designated BPS organizations to establish expense rules when their expenses are reimbursed from public funds.

Broader Public Sector (BPS) Organizations

BPS organizations include organizations that receive government transfer payments to provide services to the public. They include colleges, universities, school boards, hospitals, long-term care facilities, community care access centres and children's aid societies.

Claimant

A claimant refers to any individual set out in this policy's scope making an expense claim.

POLICY ELABORATION:

- This policy provides a framework of accountability to guide the effective oversight of Conestoga resources. This policy sets out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices in compliance with the Broader Public Sector Expense Directives.

General Terms:

- Every funding agreement between Conestoga and a ministry or agency of the Government of Ontario is deemed to include the requirements of this policy.
 - Where an agreement addresses the subject matter of this policy, this policy prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them.
 - This policy does not prevail over legislation or a collective agreement or other terms and conditions of employment between Conestoga and Conestoga employees.
- Expense Report forms must be approved by the immediate supervisor of the claimant or, where the claimant is not an employee of Conestoga, by the senior manager responsible for the project for which the expenses were incurred.
- In the event of overpayment, claimants must repay the amount overpaid.
- The following will not be reimbursed:
 - Personal expenses incurred on behalf of the claimant or their family, friends or relatives; and
 - Parking and traffic fines.
- In no circumstances are hospitality, incidental or food expenses considered allowable expenses for consultants and contractors. Reimbursement for allowable expenses will be made only when the contract specifically provides for it. All contracts are to be reviewed by the Vice-President, Finance and Corporate Services, prior to approval.
- If an individual leaves employment, all claims must be submitted prior to leaving.
- Approvers must not approve their own expenses.
- Approvers may only provide approval for expenses that were necessarily incurred in the performance of college business. They may only provide approval for claims that include all appropriate documentation.
- Expenses incurred by a group may only be paid for and claimed by the most senior person present. Expenses cannot be claimed by an individual that are incurred by their supervisor/approver.
- Good record-keeping practices must be maintained for verification and audit purposes.
- Any exceptions to this policy can only be approved by the President, the Vice President, Finance and Corporate Services or the Vice President, Academic/Student Affairs and Human Resources, in accordance with the applicable laws.

Purchasing Card Terms:

- All corporate cardholders should use the corporate card to pay for their travel, and accommodation (as well as meal costs when incurred during travel outside Canada) while on business trips.
- The corporate card is not to be used for meal purchases covered by per diem (for travel inside Canada).
- Corporate cardholders must collect and submit to Finance original purchasing card receipts for expenses charged to the corporate purchasing card, accompanied by the purchasing card statement signed by the approver.

Travel Terms:

- Requests for travel and activities related to professional development will be managed and approved through the Professional Development Office. In such cases, Expense Report forms will be submitted to the Professional Development Office for processing, and do not require additional approval from an Approver.
- Travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.
- Written approval from a supervisor is required for all travel prior to any arrangements being made. Electronic approval is considered sufficient, provided the supervisor has sufficient information to make an informed decision (dates, location, reason for travel).
- With the exception of the International Department, travel outside Canada must have prior approval of the President, the Vice President, Finance and Corporate Services or the Vice President, Academic/Student Affairs and Human Resources.
- For travel outside Canada, the expenses must [be converted to Canadian funds](#) and substantiated either by exchange rate receipt or purchasing card statement attached to the Expense Report.
- Travel expenses will be reimbursed upon the claimant submitting a completed and approved Expense Report form supported by original, itemized receipts.
 - Travel expenses should be submitted to Finance for processing monthly during the year and within two working days after year end (March 31). In general, expenses not submitted within two working days of year end, or expenses greater than three months old, will not be reimbursed. If a situation arises in which the above is not possible, the claimant must submit a written explanation to the supervisor including adequate information for decision-making about the claim.
 - Claims made for missing receipts must be accompanied by a detailed explanation of the expense and why the receipt is missing (e.g., parking meter did not issue receipts). All explanations should be initialed by the approver.
- When making travel arrangements, items such as cost, time spent travelling, and convenience should be considered to achieve the most economical use of all resources.
- Expenses connected with stopovers may be reimbursable if they are unavoidable and necessary for Conestoga purposes.

- The claimant is responsible for ensuring that claims for expenses are accurate and in accordance with Conestoga policy. The claimant must exclude any expenses previously paid by Conestoga and expenses reimbursable to the claimant by another party.
- The approver is responsible for ensuring that the expenses are for Conestoga purposes only and are in accordance with Conestoga policy.

Transportation

Private Vehicles, Car Rentals and Taxis

- If a private automobile is used on approved Conestoga business, it is the claimant's responsibility to obtain their own personal automobile insurance.
- In the event of an accident, the claimant will not be permitted to make a claim to the College for any resulting damages.
- All trips must be individually itemized.
- Kilometre claims must be from the claimant's home campus to the destination, or from the claimant's residence to the destination, if it is shorter.
- Receipts are not required for kilometre claims. Rates are based on kilometres accumulated from April 1 of each year (fiscal year). Kilometres are reimbursed as follows:

Kilometres Driven	Cents per KM
0 – 4,000 km	40.0
4,001 – 10,700 km	35.0
10,701 – 24,000 km	29.0
More than 24,000 km	24.0

- When booking car rentals, the claimant is encouraged to obtain the most cost-effective vehicle and to take advantage of any discounts available. Claimants should refuel the rental car prior to its return and save gas receipts for reimbursement. Insurance must never be declined.
- Taxi fares related to Conestoga business are an allowable expense. A receipt is required showing the date, amount, starting point and destination of the trip. The Expense Report form (or purchasing card statement) should indicate the purpose of the trip.
- Reimbursement may be provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on Conestoga business. This does not include parking costs incurred as part of a regular commute to work.

Air, Rail and Bus Transportation

- Reimbursement for air, rail or bus transportation expenses should not exceed the economy or coach fare.
- Flight cancellation insurance is an allowable expense.
- Individuals may choose to enroll in a frequent flyer program. Enrolment fees are not reimbursable and therefore are the responsibility of the individual. Frequent flyer status should not be a determining factor in the selection of the carrier.
- Expense claims for airfare booked online will be accepted if accompanied by the boarding pass. Rail and bus expense claims for trips booked online should be accompanied by the original ticket.
- Unused tickets or any portion thereof should be returned to Conestoga for processing of refund(s).

Accommodation

- Reimbursement for hotels, motels and other lodging will be limited to reasonable amounts and normally will not exceed the single occupancy rate.
- If reservations must be cancelled, the claimant should ensure that cancellation is made in advance to avoid incurring “no show” charges.

Meal Expenses and Allowances

- Expenses for meals while travelling on Conestoga business in Canada will be reimbursed by per diem allowance. No receipts will be required to support the per diem allowance.
 - Per diem allowances are as follows:
 - Breakfast: \$10.00 CAD
 - Lunch: \$20.00 CAD
 - Dinner: \$30.00 CAD
- Where meals are included in another reimbursable item (e.g., conference fee), additional costs for those meals are not reimbursable. The conference agenda or similar document should be submitted as confirmation of meals included.
- Meal expenses incurred outside Canada should be submitted for expense reimbursement, and will not receive a per diem.
- Normally, Conestoga employees are eligible for a meal per diem when they are at least 24 kilometres away from their home campus, or are travelling further than the distance normally travelled from their residence to home campus location (whichever is greater). Coverage for lunch and dinner would be provided depending on hours and travel, but not breakfast if starting from their residence or home campus.
- To be eligible for all three per diem meals, an employee must be away from their home campus starting from an overnight event, unless exceptional circumstances apply.

Other Travel Costs

- Conference registrations may be charged to the corporate purchasing card or claimant's personal credit card, or Conestoga may prepare a cheque for direct payment to the conference sponsor/organizer. Professional development activities and expenses are managed by the Professional Development Office.
- Reimbursement for other eligible travel expenses may be requested on the Expense Report form; the nature of miscellaneous expenses should be detailed on the form and supported by receipts. These costs include:
 - Fax and internet access charges
 - Reasonable laundry/dry cleaning (after five consecutive days of travel)
 - Transaction fees levied by travel agency
 - Reasonable telephone charges
 - Travel expenses related to physical/medical disabilities of the claimant
 - Medical insurance for travel outside Canada.

Travel Advance

- Travel advances are only issued on rare occasions for out of country travel.
- Requests must be received by Accounts Payable at least 21 calendar days prior to the start of the trip to allow for processing of a cheque. Requests for travel advances must be approved in the same manner as expense claims.
- Advances are issued in Canadian funds. It is the responsibility of the claimant to convert the funds to the currency they require. Requests for advances should be submitted on a Cheque Requisition form and include proper approvals, account coding, an explanation of the travel need, and travel dates.
- Advances should be limited for use of small out-of-pocket cash items. Large items such as hotel bills and airfare should be paid with a purchasing card.
- An Expense Report form for expenses paid for by the travel advance must be made within 30 calendar days following completion of the trip.
- A travel advance will not be made if settlement of a prior advance is overdue.

Business-Related Hospitality:

- Business-related hospitality must have the prior approval of the immediate supervisor.
- Hospitality is the provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged in work for any designated 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.
- Functions involving only those people in the organizations listed above (including functions involving only internal Conestoga attendees) are not considered hospitality and cannot be reimbursed.
- Business-related hospitality expenses, including the provision of meals and/or beverages of Conestoga guests in order to conduct related business, are reimbursable. The Expense Report form should include a description of the event, location and cost.

- Refreshments (food and beverages) may be provided for business meetings that involve attendees external to Conestoga.
- Normally, hospitality may not include the consumption of alcohol. In rare circumstances, exceptions may be approved by the President, the Vice President, Finance and Corporate Services or the Vice President, Academic/Student Affairs and Human Resources.

Internal Expenses (Not Hospitality):

- Normally, food, beverage and accommodation expenses during the normal conduct of business for Conestoga staff are not reimbursable.
- Expenses such as meals and refreshments for work-related activities and events involving internal attendees may be reimbursed if prior approval is obtained from an immediate supervisor and the activities are intended to advance the education and training of students and the public, Conestoga’s strategic direction, or the professional development of staff.
 - In such circumstances, alcohol is not a reimbursable expense. In rare circumstances, exceptions may be approved by the President, the Vice President, Finance and Corporate Services or the Vice President, Academic/Student Affairs and Human Resources.

REFERENCES:

Broader Public Sector Expense Directives
Expense Report Form

REVISION LOG:

Sept 30, 2009	Policy and Procedure Committee - Approved
Oct 21, 2009	Academic Coordinating Committee - Reviewed
Apr 1, 2010	Policy and Procedure Committee - Reviewed
Aug 26, 2010	Policy and Procedure Committee - Approved
Nov 2011	Revised to include eight mandatory requirements of the Broader Public Sector Directive
Sept 15, 2014	Policy and Procedure Committee – approved
Sept 24, 2014	Academic Coordinating Committee – approved
March 4, 2020	Academic Forum
November 11, 2020	Academic Coordinating Committee