



GEORGE BROWN COLLEGE

Travel, Meals and Hospitality Policy

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1 PURPOSE, APPLICATION AND SCOPE

1.1 Purpose

The purpose of this Policy is:

- to set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- to provide a framework of accountability to guide the effective oversight of college resources in the reimbursement of expenses; and
- to set the parameters for the public disclosure of the colleges travel, meals and hospitality policy.

1.2 Application and Scope

The expense rules apply to any employee in the college making an expense claim, including the following:

- appointees,
- board members,
- volunteers
- employees, and
- consultants and contractors engaged by the college, 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 directive.

Where an agreement addresses the subject matter of this directive, this directive 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 the college and employees of the college.

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

- travel, and
- hospitality events involving alcohol.

Electronic approval is considered written approval for the purposes of this policy 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, other BPS

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agencies and provincial ministries and agencies are not considered hospitality functions.

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

1.3 Definitions

Word/Term	Definition
The Broader Public Sector Accountability Act, 2010 (BPSAA)	Refers to new rules and higher accountability standards related to expenses and procurement for Broader Public Sector (BPS) organizations.
Broader Public Sector (BPS) Organizations	Broader Public Sector (BPS) organizations include those organizations that receive government transfer payments to provide services to the public, e.g.: colleges, universities, school boards, hospitals, long-term care facilities, community care access centres and children's aid societies.
Hospitality	The provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for the College or any other Broader Public Sector (BPS) organizations, Ontario government ministries, agencies or public entities under the BPSAA 2010.
Incidentals	Includes laundry or dry cleaning, valet services, dependent care, home management and personal telephone calls.
Meeting Expenses	The provision of food, beverage, transportation, room rental and other related expenses to College employees, any other Broader Public Sector (BPS) organizations, or any of the other Ontario government ministries, agencies or public entities for business purposes.
Light Refreshments	Includes beverages such as coffee, tea, bottled water, juice or soda, and food items such as fruit, cookies, pastries or chips when not served as part of a meal.
Allowable Expenses	Refer to expenses incurred by College employees and are reimbursed provided they have a clear business purpose that aligns with the College mission, supported with original, itemized and dated receipts, and authorized by the appropriate signing

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Word/Term	Definition
	level authority, e.g. manager, chair, dean, vice-president, president.
Original, Itemized Receipt	A document from the vendor indicating the itemized goods and/or services received, and the cost per unit of each good and/or service. Credit cards charge slips are also required in addition to itemized receipts.
Corporate Card	Refers to corporate travel card not corporate purchasing card.
Consultant	Refers to an individual who provides expertise or strategic advice that is presented for consideration and decision making.
Contractor	Refers to an individual who does the work- produces an asset.
Travel Within Ontario	Excludes travel within Toronto/GTA or between college campuses.
Greater Toronto Area	Refers to the arc joining the eastern boundary of Oakville, Ontario, the northern boundary of Barrie, Ontario and the western boundary of Oshawa, Ontario.

1.4 Failure to Adhere to Policy

Should an employee fail to adhere to the travel, meals and hospitality policy

- 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 policy.

2 PRINCIPLES

This policy is based on four key principles.

- 1. 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.
- 2. 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.
- 3. 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.
- 4. Fairness** - Legitimate authorized expenses incurred during the course of the business of the college are reimbursed.

3 REQUIREMENTS

3.1 Accountability Framework

The President and/or the Senior Management Committee have the authority to establish additional rules regarding expenses. Any additional rules should be consistent with those laid out in this Policy and be necessary to meet specific operational needs. These additional rules do not replace any rules required in this Policy 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.

3.1.1 Managerial Discretion

For the purpose of this Policy 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 directive 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 policy 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.

3.2 Posting

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

3.3 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.

3.4 Hospitality

Hospitality is defined as 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 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).

3.4.1 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 Policy.

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 hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches.

Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, below).

3.4.2 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;
- honouring distinguished people for exceptional public service;
- conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
- events related to the functioning of the hospitality program at the college;
- other hospitality functions as approved by the President, providing they conform to the rules listed in this section of the policy.

3.4.3 Responsibilities regarding alcoholic beverages

- Prior written approval is required as follows:
 - 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, but only when there is a business case.
- 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.

3.4.4 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.

3.4.5 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 their business. 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 that would allow the Board to approve the service of alcohol at hospitality events in advance.

Only the Board of Governors can approve special status.

3.5 Documentation

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

3.6 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

3.6.1 Claims for Reimbursement of Expenses

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

3.7 Individuals Making Claims (Claimants)

Claimants must be required in the expense rules to:

- obtain all appropriate approvals before incurring expenses;

- submit original, itemized receipts with all claims;
- submit claims within the end of the quarter following the quarter in which the expense was incurred;
- 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.

3.8 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 college 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 policy giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources
- where an approver exercises discretion in making an exception, in order to ensure a proper record for audit purposes, the waiver must be approved by a Vice President, Senior Vice President or the President, as appropriate, and accompany the claim.

4 TRAVEL

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

For the purpose of this Policy, travel does not refer to an employee's regular commute to work – expenses related to an employee's regular commute are not reimbursable.

- 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.
- In situations in which a claimant chooses to use their own vehicle, the amount reimbursable is the lesser of the kilometric claim or the costs of transportation using a rental or college vehicle, bus, train, taxi, airplane or other means of publicly available 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 policy.

4.1 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 policy 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.).

4.2 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. If the job requires an employee to travel between college campuses, please see Appendix B.

4.3 Approvals for Travel

The following chart identifies the level for approvals for travel for everyone covered by this Policy. In limited cases, the authority for approval may be delegated.

	Within Ontario	North America	International
Chair	N/A	N/A	Board Sect'y*
President	N/A	Board Chair	Board Chair
Employee	Supervisor	VP	President

*or as designated by the Board

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

4.4 Delegation of Authority for Travel Approvals

Delegation is permitted one level lower by the 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 Board Chair to approve international travel according to a schedule in advance.

4.5 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 (see Appendix D). Electronic approval is considered written approval for the purpose of this policy as long as the approver has sufficient information to make an informed decision. Employees should use the appropriate form if possible.

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- Whenever possible, use the college's designated vendor of record service providers as long as they are cost competitive. They are only to be used for booking an air fare.
- 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 are eligible to use a corporate travel 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.
- Loyalty points can be accumulated through the corporate travel card, participation in frequent flyer or other loyalty programs is permitted provided that you:
 - choose the most cost-effective accommodation or method of travel;
 - use the corporate travel management company to book your method of travel; and
 - use the corporate travel card to pay for all travel expenses.

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.

4.5.1 International Travel

If travelling internationally (outside Canada and North America), in addition to the obligations set out elsewhere in this policy, the following rules apply.

Requests for international travel must include:

- prior written approval;
- acknowledgement that all appropriate approvals are in place;
- written rationale demonstrating critical value of travel for college priorities and interests, and details how the travel will produce a benefit for the college;

- documentation showing detailed itemization of anticipated expenses (note that the lowest cost and most reasonable method of travel must be used whenever possible);
- confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

On an international flight, business class seating may be permitted with prior approval of the President.

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

4.5.2 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.

Traveling outside of Canada

You are responsible for arranging appropriate out-of-country medical insurance.

For college employees, this cost is reimbursable and can be charged on the corporate travel card unless it is automatically provided by bookings using the corporate card.

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

An employee is responsible for purchasing the collision damage waiver coverage offered by the rental company. The insurance costs can then be claimed as a travel expense.

Using a Personal Vehicle

If you use your personal vehicle while on college business, the following apply:

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.

In certain circumstances, support staff may be reimbursed for any additional insurance costs as outlined in the Collective Agreement, provided the following conditions are met:

- Use of personal automobile is a requirement of the job, as outlines in the position description and the job posting.
- The employee demonstrates evidence of using personal automobile on college business.
- The employee provides proof from his/her insurance company of the additional insurance costs due to using automobile on the job.

4.6 Transportation

College employees should make travel arrangements or reservations through the travel management company designated by the college.

4.6.1 Airplane

Air travel is permitted if it is the most practical and/or economical way to travel.

Economy (coach) class is the standard option for ticket purchase. Travel in business class must have prior approval by the Vice President or President, and may be considered in the following circumstances

- on international flights; 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

4.6.2 Train

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

A coach class economy fare is the standard.

Business class may be acceptable with prior approval 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.

4.6.3 Vehicle

Choosing the Appropriate Vehicle

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

- college vehicle
- rental vehicle
- personal vehicle, if it is more economical than a rental vehicle

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

Use of a personal vehicle must be discussed in advance with your approver and Financial Services. 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 once a pre-authorization from Financial Services for insurance purposes is received.

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 (see Appendix C), with prior approval, 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 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.

The approver must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the distance per trip. If a decision is made, with your approver, for you to continue using a personal vehicle, both your research and the rationale must be documented.

If using a personal vehicle, keep daily logs to track the business use.

4.6.4 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
- 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.

4.6.5 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.

4.6.6 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.

4.6.7 Taxis

Travel by means other than taxi is considered the norm, however, taxis may be justified in cases where:

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- 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

Taxis may not be used to commute to work or home except under exceptional circumstances; for instance:

- weather, health or safety conditions indicate it is the best, appropriate option; or
- transport of work-related baggage or parcels is required.

5 ACCOMMODATION

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

Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:

- A maximum of \$30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead

of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed.

- The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

5.1 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) over a normal meal period; or
- have prior approval for the expense (e.g., a business meeting within the office area that must occur over lunch)
- 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 is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

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

If you travel as a regular part of your job, your meals will not normally be reimbursed unless you have obtained prior approval.

5.1.1 Meal Rates in Canada

Reimbursement for meal expenses incurred in Canada and the United States of America is subject to the maximum of up to \$60.00 (see Appendix A – Meal Rates). The maximum amounts per meal are not per diem rates. Allowances in the United States of America are the same as in Canada but paid in US funds.

The maximum reimbursement rates for meal expenses incurred in Canada under the government's own policy include taxes and gratuities.

Up to the daily maximum can be claimed as long as receipts are provided. 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 meal rates may be granted with the prior approval of a Vice-President, Senior Vice President or President under the following conditions:

- The claimant has submitted their request along with a clearly documented rationale which describes the circumstances and reason for the request;
- The rationale is reviewed and recommended for approval by a Manager in Financial Services;

5.1.2 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/app_d.php?lang=eng) using their alphabetical listing of policies to look up the Travel Directive.

The two relevant appendices are:

- Appendix C - Allowances - Modules 1, 2 and 3
- Appendix D - Allowances - Module 4

Claims for expenditures in foreign currency are to be reported in the local currency and converted to Canadian dollars based on the exchange rates available on the Bank of Canada web-site: <http://www.bankofcanada.ca/rates/exchange/>.

Expenditures made by credit card will be converted on the credit card statement, which is to be attached to expense form.

6 OTHER KINDS OF EXPENSES

6.1 Inter Agency Co-operation

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

6.2 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.

6.3 Cash Advances

Cash advances will only be issued if claimant is not using a corporate card, unless there are other extenuating circumstances.

6.4 Visas and Immunization

You may be reimbursed for the cost of visa, plus the cost of immunizations and medications if necessary, for international travel.

6.5 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.

6.6 Tips/Gratuities

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

6.7 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 RESPONSIBILITIES

7.1 Employees, Volunteers, and Appointees are responsible for:

- considering alternatives such as teleconferencing and video conferencing
- following the principles and rules set out in this Policy,
- being aware of the conflict of interest rules that govern the college,
- being aware of any other applicable policies and guidelines.

7.2 Supervisors and Managers are responsible for:

- carrying out any delegated authorities and assigned tasks in accordance with this Policy,
- 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 Policy,
- seeking timely direction when there are questions of application,
- taking appropriate action in the case of non-compliance.

7.3 Presidents, Senior Vice Presidents and Vice Presidents are responsible for:

- ensuring the Policy's principles and rules are implemented and monitored, including putting in place processes that support the Policy,
- delegating approval authority to appropriate levels within the college except as restricted in this Policy,
- carrying out any delegated authorities and assigned tasks in accordance with this Policy,
- ensuring consistent application of the Policy (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 Policy are aware of their responsibilities under this Policy 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 Policy,

7.4 Chairs are responsible for:

- ensuring the Policy is applied and monitored appropriately,
- ensuring that staff with delegated authority are able to effectively apply this Policy
- approving the President's expenses

7.5 The Board of Governors is responsible for

considering requests for special status and designating an approver for the Chair's expenses.

8 RELATED POLICIES

Procurement Policies and Procedures

Signing Limit and Approval Policy

Human Resources Progressive Discipline Policy

9 RELATED MATERIALS

Travel, Meal and Hospitality Expenses Directive

http://www.mgs.gov.on.ca/en/Spotlight2/STDPROD_080798.html

Broader Public Sector Expenses Directive:

http://www.mgs.gov.on.ca/en/Spotlight2/STDPROD_098139.html

Broader Public Sector Procurement Directive:

http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_procurement_directive.html

APPENDIX A – MEAL RATES

Meals	Maximum Amount Rate
Breakfast	\$15.05
Lunch	\$14.15
Dinner	\$39.85

The maximum reimbursement rates for meal expenses incurred in Canada and the United States of America is up to \$69.05.

For International Travel reasonable reimbursement for meals are those as published by the Treasury Board of Canada available on the web site:

For Outside Canada reimbursement for meal expenses please refer to rates set indicated on the federal government website (http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng) using their alphabetical listing of policies to look up the Travel Directive.

The two relevant appendices are:

- Appendix C - Allowances - Modules 1, 2 and 3
- Appendix D - Allowances - Module 4

APPENDIX B – CHART OF DISTANCES

The kilometres below must be used to claim for travel between main campuses.
Other distances can be verified on Internet sites such as www.mapquest.ca.

	St. James Campus 290 & 300 Adelaide St E	Casa Loma Campus 500 MacPherson Ave	Ryerson Campus 99 Gerrard St E	Waterfront Campus 51 Dockside Dr
St. James Campus 290 & 300 Adelaide St E	0	7	2	2
Casa Loma Campus 500 MacPherson Ave	7	0	5	7
Ryerson Campus 99 Gerrard St E	2	5	0	3
Waterfront Campus 51 Dockside Dr	2	7	3	0

APPENDIX C – KILOMETRAGE REIMBURSEMENT RATE

KILOMETRAGE REIMBURSEMENT RATES*


FOR USE OF A PERSONAL VEHICLE ON COLLEGE BUSINESS

Kilometres Driven**	Southern Ontario (cents per km)	Northern Ontario (cents per km)
0 – 4,000 km	40.0	41.0
4,001 – 10,700 km	35.0	36.0
10,701 – 24,000 km	29.0	30.0
More than 24,000 km	24.0	25.0

*As per Memo issued from the College Compensation and Appointments Council, August 16, 2006.

**Employees must track their cumulative kilometres driven per year, and use the appropriate rate on each claim.

APPENDIX D – REQUEST FOR PRIOR APPROVAL FORM

			
Employee Travel Approval Request			
Employee Name	_____	Empl. #	_____
Department	_____	Campus	_____
E-mail Address	_____	Phone #	_____
<input type="checkbox"/> Admin <input type="checkbox"/> Faculty <input type="checkbox"/> Support		Org. #	_____
PROPOSED ITINERARY			
TRAVEL DETAILS			
Purpose of Trip	_____		
Destination	_____		
Departure Date & Time	_____		
Return Date & Time	_____		
ESTIMATED TRAVEL EXPENSE DETAILS			
A: PREPAID EXPENSES			Amount
<input type="checkbox"/> Air ¹ <input type="checkbox"/> Train <input type="checkbox"/> Bus	_____		_____
Accommodation	_____		\$ -
Registration	_____		\$ -
Insurance	_____		\$ -
Other	_____		\$ -
<i>Total Prepaid Expenses</i>			A \$ -
B: NON-PREPAID EXPENSES			Amount
Meals	_____		\$ -
Car Rental	_____		\$ -
Registration	_____		\$ -
Accommodation	_____		\$ -
Other	_____		\$ -
<i>Total Non-Prepaid Travel Expenses</i>			B \$ -
<i>Total Travel Expenses</i>			A+B = \$ -
C: CASH ADVANCE			
Sufficient Budget Available?	Yes <input type="checkbox"/> No <input type="checkbox"/>		
Travel Advance Required?	Yes <input type="checkbox"/> No <input type="checkbox"/> (If "Yes", please indicate the amount)	→	\$ -
NOTES: -This Cash Advance Amount Cannot Exceed the "Total Non-Prepaid Travel Expenses" (B)			Accepted
-Cash Advance to employee's account requires a three-week notice to the College Accounting Department			
Upon signing, I understand this request requires a prior approval before travel arrangements are completed. I agree that I must submit a completed Expense Claim, with detailed receipts and all appropriate approvals, to Financial Services Dept. <u>within 10 days of returning</u> from trip			
Requestor's Signature	_____	Immediate Supervisor ²	_____
	Date		Date
Authorized by Travel Administrator	_____	Authorized by ²	_____
	Date		Date
Authorized by ³	_____		_____
	Date		
¹ George Brown College's Preferred Travel Agent: Corporate Traveller at http://www.corporatetraveller.ca/traveller-profile/ or Tel: 416-813-4454 ² Refer to Signing Limits and Approval Policy ³ Outside Ontario travel requires a prior approval of SVP/VP; international Travel (outside Canada and USA) must have a prior approval of the President.			