
Title:	Travel, Meal and Hospitality Expense Policy
Type:	Administrative
Policy #:	FI100-08
Responsibility:	Finance Department
Approved by:	Board of Governors, April 14, 2010
Revised:	
Review date:	April 1, 2015

1. Introduction

The College is accountable for the sound administration of public funds and therefore for managing its travel, meal, and hospitality budget in a fiscally responsible manner. College employees who incur expenses on behalf of the College shall exercise their best judgment to minimize costs and maximize the benefits to the organization. Expenses should be modest and appropriate, strike a balance among economy, health and safety, and efficiency of operations. For expenses not listed specifically in this policy, employees should make conservative choices within the spirit of the policy.

2. Purpose

This policy has been developed to:

- 2.1 Establish clear and consistent rules on travel, meal and hospitality expenditures, and procedures for reimbursement; and
- 2.2 Enable the College to manage its budget for travel, meal, and hospitality expenditures;

3. Scope

- 3.1 This policy applies to all College employees who incur travel, meal, and hospitality expenses in the fulfillment of job duties.

4. Definitions

Hospitality is defined as the provision of food, beverages, accommodation, transportation or other amenities at public expense to persons who are clients and guests of College departments. Hospitality may also be extended to College employees in certain circumstances which have been outlined in this policy.

5. Policy

- 5.1 Administration
 - 5.1.1 The College shall reimburse employees for the cost of travel, meal and hospitality expenses in the fulfillment of job duties.
 - 5.1.2 Employees shall retain original itemized receipts and follow expense reimbursement procedures to be reimbursed.

- 5.1.3 Non-reimbursable expenses as outlined in this policy shall be considered personal expenses and the responsibility of the claimant.
- 5.1.4 Exceptions to this policy may be granted with the prior approval of an Executive Team Member under the following conditions:
- a) The claimant has submitted their request along with a clearly documented rationale which describes the circumstances and reason for the request;
 - b) The rationale is reviewed and recommended for approval by a manager in Financial Services.
- 5.1.5 The Executive Team shall be guided by the following principles when granting exceptions:
- a) Trust – use discretion and latitude for employees and supervisors to act in a fair and reasonable manner;
 - b) Flexibility – management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances;
 - c) 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.
- 5.1.6 The Director of Finance shall review and update this policy from time to time as required. Updates are subject to the approval of the Executive Team and the Board of Governors. The following expenses, which may be incurred during hospitality events or travel, are not eligible for reimbursement:
- a) charitable donations;
 - b) items described as "miscellaneous" or "sundry";
 - c) personal expenses, such as those included in, but not limited to, the following list:
 - i. when traveling with a companion, all related additional expenses, i.e. travel costs or meals for a second person);
 - ii. personal expenses on hotel bills such as health clubs, mini-bar, movies, or other in-room expenses;
 - iii. services that an individual would normally incur on his or her own behalf such as barber/hairstylist charges, shoe shines, personal entertainment, sightseeing expenses;
 - iv. personal items such as clothing, luggage, prescriptions, toiletries, newspapers and other reading materials;
 - v. lost luggage (airlines/railways/bus companies are responsible);
 - vi. service charges relating to the late payment of credit card charges;
 - vii. car washes; or
 - viii. traffic and other fines, etc.

5.2. Meal Allowances

- 5.2.1 The College shall reimburse employees for the cost of meals while travelling on pre-approved out of town College business, and while attending conferences, subject to the meal allowance rates and claim requirements established in Appendix C;
- 5.2.2 The most senior staff member in attendance shall pay the bill to ensure proper expense authorization takes place;
- 5.2.3 The College shall reimburse employees for meal expenses, not exceeding ten dollars (\$10.00), which are incurred while working overtime under the following conditions:
 - a) The claimant is required to work more than three (3) continuous hours immediately before or after his or her regular shift, and
 - b) The claimant has not been given notice of such overtime on the prior day or before. 5.2.4. Meal allowances may not be claimed where the meals are already included in another expense, airline or rail tickets, conference fees, or fees of other organizations.
- 5.2.4 Meals between employees and department lunches are not eligible for reimbursement except in the following situations:
 - a) staff are participating in work-planning meetings, technical advisory committees or other work sessions over meal hours; or
 - b) staff are working beyond normal working hours as defined in section 5.2.3.

5.3 Hospitality

- 5.3.1 Employees shall incur hospitality expenses only when it is economical and appropriate to do so. Hospitality should facilitate College business or be considered desirable as a matter of courtesy. Examples include, but are not limited to:
 - a) discussion of official matters with persons who are not College employees, including interviews with persons who may be considered for employment;
 - b) official visits from members of College partner-organizations, other educational institutions, industry, public groups etc;
 - c) a prestigious ceremony (e.g. groundbreaking, laying of a cornerstone, inauguration of special program or opening of a campus) attended by political dignitaries, distinguished persons from the private sector, or both.
- 5.3.2 Individuals shall act as College representatives at a hospitality event only if they have direct involvement in the business purpose of the event or the expense is considered reasonable under the circumstances. Examples include, but are not limited to, the following:
 - a) staff are authorized to host guests or clients on behalf of the College; or
 - b) staff represent the College while attending inter-College conferences.

- 5.3.3 Reimbursement for the cost of alcoholic beverages is permitted when consumed with a meal or during a reception; the cost of alcohol shall not exceed the cost of the food.
- 5.3.4 Token gifts of appreciation of nominal value (i.e. up to \$50) may be provided to persons not attached to the College while travelling when it is customary to do so. Gifts valued above \$50 must be justified and approved by an immediate supervisor.
- 5.3.5 Token gifts of appreciation of nominal value (i.e. up to \$50) may be extended to College employees subject to the claim requirements and in the specific circumstances as outlined in Appendix E.

5.4 Travel

- 5.4.1 Centennial College employees shall first ensure that travel is necessary and economical.
- 5.4.2 Travel assignments shall be planned in advance wherever possible so that costs can kept to a minimum.
- 5.4.3 An employee shall complete the travel request form prior to travel and obtain the following approvals:
 - a) the employee's immediate supervisor; and
 - b) the Dean/Director to whom the employee reports for travel within the province of Ontario; or
 - c) the Vice-President to whom the employee reports for travel within North America; or
 - d) the Vice-President to whom the employee reports and the College President for travel outside North America.
- 5.4.4 Long distance travel, accommodation (except accommodation pre-arranged as part of a conference package), and car rentals shall be reserved and ticketed through the College's travel agency of record (Appendix D).
- 5.4.5 No more than two members of the following groups shall travel together in the same vehicle (plane, train or automobile):
 - a) senior personnel in a direct line of supervision within one area of the College; or
 - b) the Executive Team.
- 5.4.6 Employees who require cash advances for anticipated out-of-pocket expenses that cannot be charged on the College purchasing card shall submit a request to Finance to activate the card's cash advance feature which is to be used at an interact banking machine.

- 5.4.7 The cost of currency conversion shall be reimbursed. Where currency conversion rates are unclear, the average currency conversion rate for the period traveled shall be used.
- 5.4.8 Employees shall use a College issued purchasing card whenever possible while travelling on College business.
- 5.4.9 In situations where a College issued card is not available for use, employees shall be responsible for tracking, quantifying and reporting to the Canada Customs and Revenue Agency (CCRA) the value of any travel credits accumulated during business travel.
- 5.4.10 Employees who are travelling outside of Canada shall be reimbursed for the cost of privately arranged travel-related medical/health insurance.

6. Travel Expenses

6.1 Transportation - Air/Rail/Bus

- 6.1.1 The College shall reimburse either the Coach Class or Economy fare. The most practical and economical way to travel shall be selected in each case.
- 6.1.2 Travel shall be arranged in advance and be booked by fixed dates.
- 6.1.3 The following expenses are **not eligible** for reimbursement:
- a) upgrades to Business/First Class, including upgrades made through Frequent Flyer programs. Employees may choose to upgrade at their own expense;
 - b) additional costs incurred when the employee makes voluntary changes to confirmed travel arrangements;
 - c) "no-show" charges unless they are incurred as a result of business-related circumstances or extenuating personal circumstances. It is the employee's responsibility to cancel any travel or guaranteed room reservation that is not going to be used. An explanation of the expense should be included with the expense claim;
 - d) all unused or lost tickets. These are the responsibility of the employee and should be returned and/or reported immediately to the College's travel agency of record for credit, if applicable; and
 - e) life insurance packages. The College's own insurance policies include travel accident/ life insurance for staff members travelling on College business.

6.2 Personal Vehicle

- 6.2.1 The College shall pay a mileage allowance, as established in Appendix A, for the use of the employee's personal vehicle while driving on behalf of the College. Mileage rates are inclusive of all operating costs (gasoline, repairs and insurance etc).

- 6.2.2 Personal vehicles used on behalf of the College shall be insured at the vehicle owner's expense. Those driving a personal vehicle on College business cannot make claims to the College for deductible amounts or for damages as a result of a collision.
- 6.2.3 Travel allowances shall be calculated according to the distance from the College. Employees shall use the standard distances list included as Appendix B which indicates distances to be used for return trips routinely made between the various College campuses and local destinations.
- 6.2.4 Commuter expenses for travel between an employee's home and their regular College campus are not reimbursable.
- 6.2.5 When traveling from home to a meeting or traveling from one's regular campus to another campus and then directly home, the basis for reimbursement is the incremental kilometrage driven. The incremental kilometrage is the total kilometrage driven less the normal round trip kilometrage from home to the employee's regular campus. Details of these trips must be provided with the claim.
- 6.2.6 The College shall reimburse parking charges, ferry charges, road and bridge tolls for an employee's personal vehicle when the employee is attending a meeting or other function on College business. Charges for long-term parking at airports, rail or bus facilities will be reimbursed, if these charges are less expensive than the cost of a taxi to and from the facility.
- 6.2.7 An employee may choose to use their personal vehicle in lieu of air/rail/bus transportation when it is the most practical and economical way to travel. In this situation, reimbursement will be limited to the lesser of:
 - a) an amount equal to the total kilometre allowance plus any road or bridge tolls, hotel accommodation, and meals en route
 - b) an amount equal to the total cost of coach/economy fare plus cost of travel to and from the airport/ railway or bus station.

6.3 Car Rental

- 6.3.1 The College shall reimburse the cost of rental cars when obtained in a size suitable to the business task and number of occupants. Luxury and sports car rentals are prohibited.
- 6.3.2 The rental car shall be refueled where possible before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.
- 6.3.3 Optional extra insurance coverage offered by the rental agency is only reimbursable when renting a vehicle outside of North America. The College's existing general liability insurance covers vehicle rentals within North America.

6.4 Taxicab Expenses

- 6.4.1 The College shall reimburse employees for taxicabs used in the following situations:

- a) for transportation to and from business meetings; however, in the case of long distances (i.e. Progress Campus to the downtown Toronto area), employees should first consider alternatives such as public transportation or ride sharing;
- b) during out-of-town travel when this is a more practical and economical means of transportation than rental cars;
- c) where group travel by taxicab is more economical than the total cost, had individuals travelled separately; and
- d) transportation to and from the airport (Airport car services are also permitted);

6.5 Public Transportation, Shuttle Services and Other

- 6.5.1 An airport shuttle bus or hotel shuttle service shall be used for transportation to or from an airport, train or bus station, when available and practical.
- 6.5.2 Reasonable small expenditures (i.e. meter parking, GO train, public transit tickets) may be claimed. While receipts are not required, such actual expenditures must be itemized on the expense claim.
- 6.5.3 Airport Car services at standard rates may be used for transportation to or from an airport.
- 6.5.4 The cost of Luxury Limousines will not be reimbursed.

6.6 Accommodations

- 6.6.1 Reimbursement for overnight accommodation within the Greater Toronto Area (GTA) shall not be reimbursed.
- 6.6.2 Employees shall be reimbursed for hotel/motel accommodations in a standard room. Employees may upgrade to a room offering wireless connectivity when it is practical to do so.
- 6.6.3 Private residence stays with family or friends are permitted while travelling. A maximum of \$30.00 per night for gratuitous lodging expenses is allowed. No receipt is required; however an explanation should be attached to the expense claim which clearly demonstrates the benefit to the College.

6.7 Other Travel-Related Expenses

- 6.7.1 **Laundry/Dry Cleaning Services:** Employees shall be reimbursed for Laundry or Dry Cleaning services when travelling on College business for a minimum of five (5) consecutive days.
- 6.7.2 **Gratuities:** for meals, bellhop, hotel room services, and taxis will be reimbursed to a maximum of 15%. Although receipts are not necessary to support reimbursement of these expenses, they should be itemized on the expense claim form and included when available.

6.7.3 **Calls to Home:** Employees shall be reimbursed for necessary personal calls home for each night away. The most cost-effective method shall be used, whether College cell phones, calling cards, etc.

6.7.4 **Other Incidental Expenses:** Other incidental expenses that a traveler may incur while away from home (i.e. dependent care, grass cutting, snow removal, home security check, plant watering, mail services, pet care, etc.) are not eligible for reimbursement.

7. Cross Reference to Other Existing Policies or Regulations

- Appendix A – Travel Allowances for use of Personal Vehicles
- Appendix B – Standard Distances in Kilometres for one-way trips
- Appendix C – Meal Allowance Rates
- Appendix D – Designated Travel Management Company
- Appendix E – Guidelines for Gifts of Appreciation Expenses
- Signature Authority Policy
- General Purchasing Policy
- Travel, Meal and Hospitality Procedures for Reimbursement

Appendix A - Travel Allowances for Use of Personal Vehicles

The allowance will be paid at the following rates per kilometre (km), effective August 14, 2006, as approved by Management Board of Cabinet for Ontario government employees:

Kilometres Driven during the fiscal year	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

Employees are required to track and report on each expense claim the accumulated number of kilometers driven to that point in the fiscal year.

Appendix B – Standard Distances in Kilometres for One-way Trips

<u>ASHTONBEE/1960 EGLINTON TO:</u>		<u>CCC TO (con't):</u>	
CCC	9.5	DURHAM (OSHAWA0	64
PROGRESS/RESIDENCE	12.5	GEORGIAN (BARRIE)	117
MORNINGSIDE CAMPUS	17.5	GEORGIAN (KEMPENFELT)	95
BIBLIOCENTRE	9		
MINISTRY	18.5		
ACAATO	16.5	<u>PROGRESS/RESIDENCE TO:</u>	
RYERSON	19	ASHTONBEE	12.5
AIRPORT	34	CCC	20
HUMBER (LAKESHORE)	36	MORNINGSIDE CAMPUS	5
HUMBER (NORTH)	35.5	MINISTRY	25.5
SENECA (FINCH)	11	ACAATO	23.5
SENECA (SHEPPARD)	13	RYERSON	24.5
SENECA (KING)	42	AIRPORT	38
GEORGE BROWN (CASA LOMA)	21	HUMBER (LAKESHORE)	50
GEORGE BROWN (KENSINGTON)	20.5	HUMBER (NORTH)	39.5
SHERIDAN (OAKVILLE)	59	SENECA (FINCH)	15
SHERIDAN (BRAMPTON)	48	SENECA (SHEPPARD)	17
DURHAM (OSHAWA)	52	SENECA (KING)	46.5
GEORGIAN (BARRIE)	104	GEORGE BROWN (CASA LOMA)	21
GEORGIAN (KEMPENFELT)	82	GEORGE BROWN (KENSINGTON)	27.5
		SHERIDAN (OAKVILLE)	65.5
		SHERIDAN (BRAMPTON)	52
		DURHAM (OSHAWA)	43.5
		GEORGIAN (BARRIE)	110
		GEORGIAN (KEMPENFELT)	88
		<u>MORNINGSIDE CAMPUS TO:</u>	
<u>CCC TO:</u>		ASHTONBEE	17.5
ASHTONBEE	9.5	CCC	25
PROGRESS/RESIDENCE	20	PROGRESS/RESIDENCE	5
MORNINGSIDE CAMPUS	27	MINISTRY	30.5
MINISTRY	5	ACAATO	28.5
ACAATO	6	RYERSON	29.5
RYERSON	5		
AIRPORT	38.5		
HUMBER (LAKESHORE)	27.5		
HUMBER (NORTH)	39.5		
SENECA (FINCH)	15		
SENECA (SHEPPARD)	17.5		
SENECA (KING)	46		
GEORGE BROWN (CASA LOMA)	8.5		
GEORGE BROWN (KENSINGTON)	7.5		
SHERIDAN (OAKVILLE)	50		
SHERIDAN (BRAMPTON)	52		

Appendix C – Meal Allowances

Actual expenses must be submitted for reimbursement. Reimbursement will be limited to the maximum allowance rates indicated below which are inclusive of all taxes and gratuities.

MEAL ALLOWANCE RATES	
<i>Maximum Allowance Rates (inclusive of taxes and gratuities):</i>	
Breakfast	\$ 10.00
Lunch	\$ 20.00
Dinner	\$ 30.00
Daily Maximum	\$ 60.00

MEAL ALLOWANCE CLAIM REQUIREMENTS

- a) Meal allowances are to be claimed either as actual expenses or the College's maximum allowance, whichever is less.
- b) Meal reimbursements shall be validated by an original, itemized receipt accompanying the claim.
- c) All meals reimbursed for travel of less than one day are to be the actual cost of the meal, up to the appropriate allowance.
- d) For travel of one day or more, the maximum rate for any one meal may be exceeded, but the total reimbursed will be limited to the daily maximum Allowance. Receipts are required in all cases.
- e) For travel in the U.S.A., the rates are the same as those outlined in Appendix C, but paid in US funds.
- f) For travel outside of North America, reimbursement of meal allowances will be made at rates equal to those published by the Treasury Board of Canada Secretariat at the time the travel expenses were incurred (refer to http://www.tbs-sct.gc.ca/travel/travel_e.html).
- g) Amounts expended that are in excess of the maximum allowance indicated above will be the responsibility of the claimant.

Appendix D – Designated Travel Management Company

Corporate Traveller has been designated as the College's Travel Management Company of record. Employees are asked to make all the necessary travel arrangements through this vendor.

To access Corporate Traveller's services for approved College travel, please contact **Centennial's Dedicated Travel manager** as follows:

Natalie Wieder, Account Manager, Corporate Traveller
1 Dundas Street West, Suite 200-C, Toronto, Ontario M5G1Z3

Ph: (416) 595-6220 | Fax: (416) 595-6260
Email: Natalie.Wieder@corporatetraveller.ca

Toll Free: 1-866 291 9192
24 Hours Emergency Assist: 416 303-8433

Appendix E – Employee Gifts of Appreciation

This appendix outlines the reimbursement requirements and the specific circumstances where it is considered appropriate to provide a gift of appreciation to a College employee from College Funds.

Definitions

Gifts include items such as flowers, cards, gift certificates, donations in lieu of flowers, gift cards, etc. Items which are excluded and cannot be reimbursed as a gift include cash, cheques, alcohol and meals at a restaurant.

Nominal Value is a cost of up to \$50 plus any applicable taxes, delivery charges, etc.

Immediate Family is defined in this policy to be an employee's parent, spouse, child, stepchild, brother, sister, grandparent, or grandchild.

Reimbursement Requirements

1. Supervisors should select gifts that are appropriate in the circumstance and do not exceed a nominal value. Employee gifts of appreciation also require the prior approval of the Dean or Director to whom the employee reports.
2. Gifts of appreciation may only be claimed once per employee, per event. Any additional gifts are considered personal expenses and are not eligible for reimbursement.

Eligible Circumstances

1. Supervisors may use College funds, subject to the guidelines established above, to purchase gifts (including flowers) for an employee due to:
 - a. the birth or adoption of a employee's child;
 - b. a significant illness of an employee;
 - c. The death of an employee or a member of their immediate family.
2. Other life events such as marriage, birthdays, etc. are not eligible for reimbursement. These are considered personal expenses.
3. There may be other circumstances that warrant appreciation of employees, such as recognizing outstanding achievements, completion of a major project, retirement, etc. In these circumstances, College funds may be used to purchase gifts of appreciation of a nominal value subject to the guidelines established above.