



TRAVEL AND BUSINESS EXPENSE PROCEDURE

Approved by: Academic Coordinating Committee

Authorizer: Director, Finance

Reference Code: F1_V2

Effective Date: 1/10/2009

PROCEDURE STATEMENT:

This procedure provides guidelines for the reimbursement of travel, hospitality and other approved business expenses incurred by claimants in the performance of their responsibilities involving Conestoga business and to ensure compliance with Broader Public Sector Expense Directives.

It is expected that claimants will exercise their best judgment to ensure the expenses are necessary, reasonable, directly related to Conestoga business and incurred by the most economical means possible.

Claims for reimbursement must be made using the approved Conestoga travel expense report using mileage rates provided by the College Compensation and Appointments Council and include original receipts to support expenditures. Expense reports must be properly completed, approved and submitted monthly at a minimum.

SCOPE:

The procedure applies to all Conestoga employees, students and other members of the Conestoga community when engaged in approved Conestoga activities. This procedure should be made available to them. Contractors may be reimbursed for allowable expenses as defined here only when their contract specifically provides for it. This policy applies to holders of Conestoga Commercial Cards as well as individuals claiming reimbursement using the Conestoga travel expense report and petty cash as well as travel processed through the purchase requisition process.

DEFINITIONS:

Claimant

Includes Conestoga employees, students, consultants, contractors and other members of the Conestoga community who engage in approved Conestoga activities.

Expense Report

Is the approved Conestoga travel expense report available on the Conestoga Intranet site.(MyConestoga)

Original receipts

Are original detailed vendor receipts. Examples include cash register tapes, detailed restaurant receipts, vendor invoices, hotel bills, parking receipts and taxi chits. They must be adequate to substantiate the expenditure and must include the amount of the expenditure, time and place of the expenditure and details of what was purchased. Photocopies are not acceptable. Claims for items or services ordered on-line will only be accepted if accompanied by the computer generated receipt confirming payment of order.

Approver

Is the direct supervisor of the claimant or in their absence a designate or the next level above the supervisor. In the case of students or non-employees approval must be obtained from the Conestoga employee responsible for the activity. Under no circumstances should a claimant approve an expense report for a meal or activity in which they also participated. Travel to conferences and travel outside the Western Region must also be approved by the President before payment. Delegation of approval is not permitted except during temporary absences (ex. vacation) of the person having normal signing authority. In this circumstance the regular signing authority must provide written advice to the Finance Office of the name of the person to whom authority is delegated and the period of time for which the authority is valid. Approval cannot be delegated to the claimant

RESPONSIBILITIES

Claimant

The claimant is responsible for ensuring that expenses incurred are legitimate Conestoga expenses as well as the following:

- To familiarized themselves with this procedure and appropriate approvals are obtained before incurring expenses.
- Travel expense reports are complete and legible.
- Detailed original receipts are attached for each expense item being claimed.
- All mandatory fields have been completed, including explanations, names of attendees and address for cheque delivery.

- All Conestoga policies are adhered to.
- Travel expense reports are routed to the approver responsible for approving the claim, not to Accounts Payable. In the absence of the approver, the expense report should be routed to the appropriate designate or if there is no designate, the approver's supervisor.

Approver

The approver is responsible to ensure that the expenses fall within the guidelines of this policy, are reasonable and necessary for the performance of Conestoga business and that sufficient budgeted funds are available. The approver is also responsible to ensure that staff have read and understand this procedure before incurring expenses. As well they must also ensure the following:

- All expenditures are reviewed to ensure they are appropriate, reasonable and able to stand up to scrutiny by auditors and the public.
- All supporting documents are accurate and attached.
- All Conestoga policies are adhered to.
- Correct general ledger codes are used.
- Travel expense reports are complete and legible.
- With the exception of Conestoga's International Department all travel outside of Canada is approved in advance by the President.
- Registrations and travel expenses related to conferences over the minimum are approved in advance and include approval from the President.
- The expense report is approved quickly and in the approvers absence signing authority is transferred to an appropriate designate.
- Any changes made to the original document must be initialed by the approver.
- Once approved the expense report must be sent by the approver to Accounts Payable. It should never be returned to the claimant.
- Any expense reports returned to the approver for problem resolution are dealt with quickly.

Finance

The Finance Department is responsible to ensure the following:

- All expense reports will be verified for completeness and adherence to Conestoga policy and past practices. As not every situation can be covered by this procedure, Finance will determine if the expense complies with the principles of the Broader Public Sector Directive.
- Expense reports which cannot be processed will be returned to the approver.
- Complete and accurate expense reports will be processed on a first come, first served basis and paid on the next scheduled cheque run.
- Cheques will be sent via interoffice mail or mailed to the address indicated on the expense report.

PROCEDURE:

General

Claims for reimbursement are to be made on the Conestoga travel expense report form. This form must be completed as follows:

- The only acceptable form is the approved College travel expense report available on the College intranet in both an Excel and pdf version. The Excel version completed electronically and then printed and signed is preferred.
- It is not acceptable to complete any portion of the form in pencil.
- Any corrections, whiteouts or changes to the forms must be initialed by the approver.
- Signature of claimant is required.
- Approver signature must be original handwritten, and dated, with the name of the approver printed in the space provided. Electronic signatures are not acceptable.
- Original receipts for meals and out-of-pocket expenses are to be attached. Meal receipts must be the detailed receipt from the restaurant showing what was purchased and taxes. A reasonable amount for tips will be reimbursed. A copy of the credit card slip or restaurant receipt showing the tip is appropriate backup for reimbursement of tips.
- Fax copies are only acceptable if they include an original signature from the approver on the expense report as well as each copy of the receipts. By signing the fax copies, the approver is certifying that the fax copies are to be used as originals and the original will not be signed for processing.
- Miscellaneous expenses must not include items which would normally be purchased using other Conestoga processes.
- **Claims must be in Canadian Funds only.** If expenses were incurred in foreign currency the claimant must convert the amount to Canadian funds and attach a copy of the document substantiating the exchange rate. Acceptable documentation to substantiate the exchange rate includes copies of credit card bills, currency exchange receipts or a copy of the Bank of Canada exchange rate for the day of the transaction.
- Expense reports must be submitted monthly during the year and within 2 working days after yearend, March 31. Claims for reimbursement of expenses over 3 months old may be considered stale dated and not reimbursed.
- Approved expense reports for mileage which are under the petty cash limit may be reimbursed through the petty cash fund.
- If a private automobile is used on approved Conestoga business, it is the employee's responsibility to obtain personal automobile insurance.
- All cheques will be either mailed or sent by inter office courier to the address noted on the expense report. Cheques are not available for pickup.

Failure to comply will result in expense forms being returned to the approver for resolution.

Advances

- Advances are only issued for out of country travel or travel within Canada for a period of greater than one week.

- A expense report which details how the funds were spent and includes receipts and approvals is to be completed within one month after return from the trip and submitted to Accounts Payable.
- If the expense report total is greater than the advance the difference will be reimbursed to the claimant. If the expense report total is less than the advance a cheque for the difference must accompany the expense report.
- A new advance will not be processed if there are any advances outstanding.
- It is the Approver's responsibility to ensure that the amount of the advance is reasonable and necessary
- Requests for advances must be received in Accounts Payable at least 10 working days prior to the date of the trip. It is the claimant's responsibility to submit the request to their approver in sufficient time to meet this deadline.
- Travel advances are issued in Canadian funds and 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, a brief explanation of the places to be visited, purpose of the trip and dates for the travel.

Allowable Expenses

- In general, the most cost effective route and mode of travel must be used. Where a number of claimants are travelling to the same destination, shared travel arrangements should be made where possible.
- Mileage claimed should be from your home campus to the destination or from your residence to the destination, if it is shorter.
- Rental of cars and vans must be processed by purchase order (see Conestoga Purchasing Procedure for vehicle rentals) with extra insurance included if the driver and renter is an individual, the rental is for a multi-passenger vehicle or made for an out of province or country trip. Gas receipts for rental vehicles as well as toll charges are to be processed using the Conestoga travel expense report. Tickets or fines are the driver's responsibility.
- Conestoga employees qualify for reduced government rates at some hotels and should ask for the rate when booking accommodations. Accommodations should be for standard rooms. The complete itemized hotel bill must be submitted for reimbursement. Receipts which do not provide an itemized list of expenses incurred are not acceptable documentation for reimbursement. Conestoga pays for accommodations, meals and a reasonable number of phone charges only. Other charges must be paid by the claimant and can not be submitted for reimbursement.
- Reimbursement is allowed for reasonable business related hospitality expenses. It is the responsibility of the staff approving the expenses to ensure that the expenses are legitimate and reasonable. Business related hospitality should outline the reason for the expense, the location, the names of participants and their employers. If expenses include costs for other Conestoga employees, students, consultants or contractors their names should also be noted. In all cases the most senior level employee present will pay for the business related hospitality expense and will not approve a travel expense report for a person reporting to them for a hospitality event in which they also participated. If hospitality claims include alcohol they must be approved by the President.

- All expenses related to expressions of appreciation, condolence, retirement etc. are the responsibility of the claimant and shall not be reimbursed through Conestoga funds unless exceptional circumstances apply. In these cases, expenses must have approval of the appropriate senior staff member, such as the President, Vice President, CIO or CFO.
- Expenses are not allowed for gifts to or entertainment of fellow Conestoga staff, students, consultants or contractors unless part of an approved Conestoga activity. Meals and food are not allowed for regular business meetings but may be appropriate for all day training sessions or employee or volunteer work occurring outside of work hours or meetings where there are outside guests.
- 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.
- Medical/Health Insurance purchased for travel outside of Canada.
- When a personal cell phone is regularly used in lieu of a College cell phone, the monthly amount reimbursed will be limited to a maximum monthly value or less, if the actual phone bill is less than the maximum. The maximum will be set by Finance and based on the normal monthly cost to the College of a cell phone. A copy of the actual cell phone bill for the month being claimed must be submitted as backup.

Ineligible expenses

The following expenses are not eligible for reimbursement, except with prior approval from the President:

- Charitable donations.
- Alcohol.
- Mileage from your residence to your home campus.
- Expenses which are recoverable from a third party.
- Additional expenses related to a travelling companion.
- Personal charges on hotel bills such as health clubs or movie charges etc.
- Personal expenses such as luggage, toiletries, reading materials, haircuts, newspapers, childcare or pet care, dry cleaning and birthday cards.
- Service charges relating to the late payment of credit card charges.
- Traffic and other fines and court costs.
- Meals and entertainment that are not of a business nature. Examples would be office social events, retirement parties and holiday lunches.
- Snacks, pizza or other foods for lunch meetings with staff or coworkers.
- Professional memberships.
- Sporting Events
- On campus mileage or parking expenses.
- Gas receipts for a personal vehicle

Per Diems are prohibited under any circumstances as per the Broader Public Sector Expenses Directive. Actual expenses must be submitted in all cases. However it is acceptable for a supervisor to limit the amount which can be spent to a maximum value. This maximum must be communicated prior to the expense occurring.

REVISION LOG:

Revision Date	Summary of Changes
Sept. 30, 2009	Policy and Procedure Committee - Approved
Oct. 21 2009	Academic Coordinating Committee - Reviewed
April 1 2010	Policy and Procedure Committee - Reviewed
Aug 26 2010	Policy and Procedure Committee - Approved
Nov 2011 Sector Directive	Revised to include eight mandatory requirements of the Broader Public
Sept 15 2014	Policy and Procedure Committee – approved
Sept 24 2014	Academic Coordinating Committee - approved

REVIEW LOG:

As Policy Owners, we certify that the Travel and Business Expense Procedure is appropriate and provide an up-to-date framework in which decisions can be made and implemented.

Laura Eaglesham, Director
Finance

Date