



ADMINISTRATIVE OPERATING PROCEDURE: TRAVEL AND OTHER EXPENSES

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1. What are my responsibilities as a claimant?

The main responsibilities of the Claimant are to:

- Comply with the Procedure
- Obtain appropriate approval from their manager before incurring expenses
- To make a claim, itemized receipts must be submitted in an electronic form, except where meal allowances are used. Credit card slips are not accepted.
- Submission of the claim must include clear documentation regarding the purpose and a description of the expenses submitted.
- All claims must be submitted by end of month following the month in which the expense was incurred.

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2. What are my responsibilities as an approver?

The main responsibilities of the Approver regarding accountability are to:

- Ensure that the expenses were necessary and relevant to College business, and that approval was gained prior to the expense. This responsibility cannot be delegated.
- Ensure their staff are aware of the procedure and its related policy.
- Ensure only claims with the appropriate documentation (ex. itemized receipts in an electronic format) are approved.
- Ensure managerial discretion is exercised judiciously, following the direction in Section 5.1 c, Managerial Discretion

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3. What if I suspect fraud, theft or suspicious activity?

It is important that you notify the VP Corporate Finance and the VP Organizational Effectiveness and Human Resources as soon as any suspected fraud, theft or suspicious activity is identified. This is an audit requirement.

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4. What if my charge is on my direct report's Visa?

An approver should approve the visa as would normally be the case, but as well, send the visa statement to your manager for approval. A claimant can never approve their own expenses.

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5. If it is determined by the approver that accommodation is required when travelling on College business, what type of accommodation will be reimbursed?

The type of accommodation which will be reimbursed is at the discretion of the approver based on various factors, including available budgetary funds. However, the maximum accommodation for which reimbursement will be made is for single accommodation in a standard room. No reimbursement will occur for personal expenses such as movie or game rentals, bar services, spa services, etc.

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6. Why was my Expense Claim not processed and returned to my Approver?

When expense claims are missing documentation, unprocessed claims will be returned to the approver for follow up.

The most common documentation issues have been:

- Not obtaining prior Travel Authorization approval for travel outside of Ontario
- Not submitting receipts that clearly list the items purchased and the individual price for each item
- Not clearly identifying the start and end point of travel where kilometres are claimed for reimbursement
- Not clearly documenting the business purpose of the expense incurred

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7. How long do I have to submit my expenses?

Expense claims must be submitted by the end of the month following the month in which the expense was incurred, except for during the fiscal year-end. The specific date for year-end expense claims will be provided by the Finance Department each year.

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8. What is required when managerial discretion is exercised?

Managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Procedure.

Approvers are accountable for their decisions, which must be:

- subject to good judgment and knowledge of the situation
- exercised in appropriate circumstances
- in compliance with this Procedure

When a situation arises and discretion needs to be exercised, Approvers should consider whether the request is:

- able to stand up to scrutiny by independent auditors and members of the public
- properly explained and documented
- fair and equitable
- reasonable and appropriate

It is the responsibility of both the Approver and the individual to work out appropriate arrangements which would meet the test of being fair and equitable.

Where an Approver exercises discretion in making an exception, in order to ensure a proper record for audit purposes.

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9. Will an expense not addressed in the Procedure be reimbursed?

The Procedure sets out the rules and provides the framework for making decisions, but the Procedure cannot foresee or address every situation. An approver must use discretion and judgment when making decisions. Decisions must be made while maintaining compliance with the Procedure and the rationale must be documented and submitted with the claim.

There is no discretion to deviate from either the principles or the mandatory requirements in the Procedure.

You should always discuss any unique situations with your manager and finance **before** incurring any expense.

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10. What is an “itemized receipt”?

“Itemized receipt” (electronic format) refers to a receipt that lists the items purchased and the individual prices for each item, for example from a hotel or store. The Authorization receipt for a credit or debit card transaction is not considered an itemized receipt.

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11. What if I lost my receipt, can I still claim the expense and be reimbursed?

If you lost your receipt you may be able to obtain a copy by contacting the merchant. If this is not possible provide a full description of the information that was on the original receipt, the purpose for the expense and the reason for the lost receipt so a decision by your manager can be made as to whether the expense will be reimbursed.

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12. How do I claim a foreign expense?

All Expense claims are to be completed using Canadian dollar equivalency.

A copy of your foreign currency purchase showing the exchange rate and service charges incurred or a copy of your credit card statement that shows the currency exchange rate is required (please blackout all non-essential private information).

If there is no backup to support the rate of exchange, please provide a printout of the Bank of Canada's exchange rate for the date the expense was incurred. You can acquire this Exchange rate by navigating to the [Bank of Canada Currency Converter](#)

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13. Do I have to purchase food to be served at the College through the College's food services provider?

Food services at all College sites must be arranged through the College food service provider when available, with exceptions for culinary School events and food served in Fulford's space prepared by the Culinary program.

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14. What approval is required for travel?

In all cases travel requires **prior approval**, the form and level of approval depends on the destination of the travel.

Ontario travel requires

- Prior verbal approval from your manager/supervisor

Outside Ontario travel requires

- All travel outside of Ontario requires a Travel Authorization request (instructions can be found on the Finance website) be completed and approved prior to any associated travel costs being incurred or the travel occurring.

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15. When should I rent a car and what is the process?

Driving more than 300 kilometers a day merits consideration of a rental vehicle. The College has an agreement with Enterprise rental agency. Instructions on car rentals can be found on the Purchasing webpage.

When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be documented and approved by the manager or department lead prior to travel.

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16. When could it be considered appropriate to travel in business class?

Economy (coach) class is the standard travel option for airfare. Travel in business class must have prior approval by the President, and may be considered in the following circumstances:

- choosing a travel time that allows you to reduce expenditures on meals or accommodation; or
- health considerations.

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17. When can fuel be charged to the College for travel?

Fuel should only be purchased for College owned/leased or rental vehicles. When a personal vehicle is used for College travel fuel is not to be charged, but rather the reimbursement is based on the number of kilometres travelled.

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18. What is a meal allowance?

A meal allowance is a set amount per meal (breakfast, lunch and dinner) to be reimbursed to employees when they are on travel status, receipts are not required to be submitted.

If a meal is purchased with a College creditcard there will be no further reimbursement (i.e. if a meal is purchased for an amount less than the meal allowance rate there will be no further reimbursement to the individual for the difference between the meal allowance rate and the actual meal cost).

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19. If a meal is provided at a Conference or Training can I claim a meal allowance?

No, if a meal is included with a Conference or Training session a meal allowance cannot be claimed.

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20. Will reimbursement occur for a meal expense which is higher than the meal allowance rate?

In limited and exceptional circumstances (e.g., health considerations; limited options available) where a meal expense is higher than the meal reimbursement rate, the actual cost of the meal may be reimbursed subject to managerial discretion. In these situations, the claim for meal reimbursement must be accompanied by an itemized receipt (electronic or scanned format) (a credit card slip is not sufficient), a written rationale for exceeding the meal allowance rate and approval from the approver's immediate supervisor.

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21. What is required to support a Conference or Training Expense?

All College approved conferences or training must be supported by a copy of the registration form as well as the paid receipt.

If your conference/training is outside of Ontario a Travel Authorization request is required (instructions can be found on the Finance website) prior to any associated travel costs being incurred or the travel occurring.

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22. Can alcohol be claimed for reimbursement?

Alcohol cannot be claimed for reimbursement as part of a travel expense.

Hospitality may include the consumption of alcohol at a meal or a reception with invitees, but only where there is a business case and prior written approval by the President. The consumption of alcohol would be infrequent.

A Hospitality Event Approval Form which is available on the Finance website must be completed to obtain prior written approval to consume alcohol at a hospitality event.

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23. Can expenses for consultants and other contractors be reimbursed?

No. Consultants and other contractors' will not be reimbursed for any hospitality, incidental or food expenses.

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24. What information is required as the “Purpose” on a Expense Statement or “Comment” on a VISA report?

The Purpose (Expense Statement) or Comment (VISA report) should clearly state the description and purpose of the expense. Some common expense examples are as follows:

Inter campus Travel: State campus travelling from/to and purpose of travel

example: "Travel from Sutherland campus to Frost campus - department meeting"

Travel KM: State location/city travelling from/to and purpose of travel

example: "Travel from Sutherland campus to George Brown College, Toronto- ASCC Conference"

Conference Fees: State Name of Conference, date and location

example: "ASCC Conference, June 6-8/13 @ George Brown College, Toronto"

Fuel purchase: State if fuel for rental or college vehicle and purpose of travel

example "Car rental fuel Sutherland campus to George Brown College, Toronto - ASCC Conference"

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25. Can snacks, meals and/or refreshments relating to business related events and meetings for groups be expensed?

Reasonable expenses such as meals and/or refreshments which relate to business related events and meetings will be reimbursed. Meetings are to occur on College premises (the College’s food service provider has exclusivity for all College functions), if this is not possible due to a lack of availability, an SMT member must provide prior approval to the meeting occurring off site. This would include off site retreats relating to team building, professional development, etc.

Expenses such as meals and/or refreshments relating to events which are more social than business related will not be reimbursed, examples include holiday lunches, retirement parties, etc.

All individuals are to ensure that prior to an expense being incurred which would fall under “business related events and meetings” that they are confident that it will be able to stand up to scrutiny by auditors and members of the public and is therefore fair, reasonable and appropriate.

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26. If I travel for College approved business and start my travels from or to a location other than my Fleming home campus, should I claim actual KM's travelled or the KM's from my Fleming home campus?

Expense claims are to include the lessor of the actual KM's travelled to/from the destination and the KM's which would have been travelled had you left from or returned to your Fleming home campus.

If your Fleming home campus is less KM's to and/or from your destination than the actual KM's travelled, you are to claim the KM's to and/or from your Fleming home campus.

Alternatively, if the actual KM's travelled are less than the KM's to and/or from your Fleming home campus, you are to claim the actual KM's travelled.

Example 1: Travelled from Whitby directly to a meeting in Toronto and returned to Whitby.

- **Fleming Home Campus:** Frost (Lindsay)
- **Start and End Point:** Whitby
- **Destination:** Seneca, Toronto

Frost Campus to Toronto, return to Frost Campus = 208 KM's

Whitby to Toronto, return to Whitby = 76 KM's

In this example, the actual 76 KM's travelled are to be claimed as it is less than the KM's to and/or from the Fleming home campus.

Example 2: Travelled from Omeme directly to Belleville for a 3 day conference and returned to Omeme.

- **Fleming Home Campus:** Sutherland(Peterborough)
- **Start and End Point:** Omeme
- **Destination:** Loyalist College, Belleville

Sutherland Campus to Belleville, return to Sutherland Campus = 228 KM's

Omeme to Belleville, return to Omeme = 258 KM's

In this example, the 228 KM's from and to the Fleming home campus are to be claimed as it is less KM's than the actual KM's travelled.

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