

## George Brown College – Expense and Travel Policy

Category:	Operations and General Administration
Responsible Authority:	President
Approval Authority:	Chief Financial Officer
Last reviewed:	2025-01-10
Approved	2020-02-12
Mandatory Revision Date:	2030-02-12

## Table of Contents

George Brown College – Expense and Travel Policy .....	1
1. PURPOSE .....	5
Introduction .....	5
Principles .....	5
2. SCOPE .....	5
3. DEFINITIONS .....	6
4. POLICY .....	6
Administration .....	6
Accountability Framework .....	6
Managerial Discretion .....	6
Individuals Approving Claims (Approvers) .....	7
Individuals Making Claims (Claimants) .....	8
Non-reimbursable Expenses .....	8
Consultants and Other Contractors .....	9
Gift Giving .....	9
Record Keeping .....	9
Posting .....	9
Approvals for Travel .....	9
Pre-Approval .....	9
Levels of Approvals .....	10
Delegation of Authority for Travel Approvals .....	10
Hospitality .....	10
Provisions, Expenses and Arrangements .....	11
When Hospitality is Appropriate .....	12
Responsibilities regarding Alcoholic Beverages .....	12
Special Status for Service of Alcohol at Hospitality Events .....	13
Meals and Business Meals .....	13
Travel .....	14
When travel is part of the job .....	14
When Travel occurs every now and then .....	14
Before Travelling – General Guidelines .....	15
Personal Travel Combined With Business Travel .....	15
International Travel .....	15

Medical and Health Insurance –Travelling in Ontario .....	16
Medical and Health Insurance –Travelling outside Ontario (within Canada).....	16
Medical and Health Insurance –Travelling outside of Canada.....	16
Travel Accident Insurance .....	17
Trip Cancellation Insurance.....	17
Travel Accident Insurance .....	17
Passports, Visas and Immunization .....	17
Foreign Currency conversion .....	17
Local Travel (within Canada).....	18
Public Transportation and Shuttle Service .....	18
Vehicle .....	18
College Vehicle .....	18
Rental Vehicle .....	18
Personal Vehicle.....	19
Accident Reporting .....	20
Taxi or Similar Services.....	21
Transportation by Train .....	21
Transportation by Airplane .....	21
Accommodation.....	22
Incidentals and Other Travel-Related Expenses.....	23
Inter-agency co-operation.....	23
Work Related Expenditures for College Staff.....	23
Cash Advances .....	23
Telecommunication .....	24
Tips/Gratuities in Canada and USA .....	24
Donations to political parties .....	24
Professional Development (PD) Events .....	24
Memberships in Professional Organizations, Professional Dues/Fees, Subscriptions.....	25
College Purchasing Card.....	25
6. ROLES AND RESPONSIBILITIES .....	25
Employees, Volunteers and Appointees.....	25
Supervisors and Managers.....	25
7. NON-COMPLIANCE IMPLICATIONS.....	25
8. SUPPORTING DOCUMENTATION .....	26

9. RELATED POLICIES .....	26
10. RELATED MATERIALS .....	26
APPENDIX A - TRAVEL ALLOWANCES FOR USE OF PERSONAL VEHICLES and KILOMETRIC REIMBURSEMENT RATES.....	28
APPENDIX B – MEAL ALLOWANCE RATES .....	29
Canada and USA.....	29
International.....	29
APPENDIX C – TRAVEL APPROVAL FORM .....	30
APPENDIX D – HOSPITALITY REQUEST FORM.....	31
APPENDIX E – GLOSSARY OF TERMS .....	32

# 1. PURPOSE

## Introduction

The College is accountable for the sound administration of public funds and 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 judgement to minimize costs and maximize the benefits to the organization. Expenses should be modest and appropriate, and strike a balance among economy, health and safety, and efficiency of operations.

George Brown College will authorize expenditures and reimburse employees for actual and reasonably-incurred College business expenses that meet the requirements of this procedure. Reimbursement will cover expenses for travel, accommodation, meals, business hospitality and other business-related activities to be paid from all College funding sources.

This Policy provides guidance on the appropriateness of incurring costs relative to eligible business and travel expenses and to ensure that College expenses are managed in a cost-effective manner. This procedure is intended to cover College-related business.

## Principles

- a. **Accountability** - The College is accountable for public funds used to reimburse travel related expenses including meal and hospitality expenses. All expenses must be legitimate, reasonable and appropriate for the business activity undertaken, and meet the terms and conditions imposed by the funding source. The expense must be personally incurred by the claimant. All expenses must be submitted and reconciled during the same fiscal year in which expense has been incurred. 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.
- b. **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.
- c. **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.
- d. **Fairness** - Legitimate authorized expenses incurred during the course of the business of the College are reimbursed.

# 2. SCOPE

This policy applies to all George Brown College staff, faculty, students, and others who incur College travel and related expenses in the fulfilment of job duties, regardless of their funding source. When granting agency guidelines or the terms of a specific award are stricter or impose greater restrictions, those guidelines will override College guidelines.

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

- a. Appointees
- b. Board members
- c. Volunteers
- d. Employees
- e. 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. This Policy does not prevail over legislation or a collective agreement between the College and employees of the College.

### 3. DEFINITIONS

See Appendix E – Glossary of Terms which includes an explanation of terms and abbreviations used within this policy.

### 4. POLICY

#### Administration

The College shall reimburse employees for the cost of travel, meal and hospitality expenses in the fulfilment of job duties. The Chief Financial Officer (CFO) shall review and update this policy from time to time as required. Updates are subject to the approval of the Senior Leadership Team and the Board of Governors.

#### 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.

#### Managerial Discretion

For the purpose of this policy, managerial discretion is the administrative authority to make decisions with some degree of flexibility, while maintaining compliance with this directive and the expense rules.

- a. When exercising managerial discretion, the rules on documentation should be followed so the rationale is included in the claim file. All decisions should be based on good judgment, knowledge of the situation, and comply with the principles and mandatory requirements set out in this policy and the expense rules.

- b. When 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
- c. It is the responsibility of both the approver and the claimant to work out appropriate arrangements that would meet the test of being fair and equitable.

### Individuals Approving Claims (Approvers)

- a. It is the Approver's responsibility to ensure that the expenses have been incurred for legitimate College business purposes; include all appropriate documentation, are reasonable in the context of the College business activity, and are in accordance with this policy, with applicable granting agency guidelines, or with the terms of the specific award, whichever imposes greater restrictions.
- b. Approvers must 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.
- c. Approvers are prohibited from approving their own expenses.
- d. Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual, if incurred by his or 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 or her own expenses).
- e. 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 and accompany the claim.
- f. Provide approval only for expenses that were necessarily incurred in the performance of organization business and for claims that include all appropriate documentation.

## Individuals Making Claims (Claimants)

It is the claimant's responsibility to incur reasonable expenses and to claim for reimbursement only actual out-of-pocket expenses for legitimate College business supported by original itemized receipts. All expense reimbursement claims from College funds, whether operating, restricted, capital or ancillary funds, require approval on a one up basis by the person whom a claimant reports to, unless the approver is a part of the travelling party.

Claimants are required to:

- Obtain pre-approval as required;
- Complete claim report on the College online expense;
- Reconcile all claims within the same fiscal year in which the expense has been incurred; if travelling in between two fiscal years, submit an estimated accrual (pre-approved amount for the trip) to your divisional operations manager;
- When the online platform is not used, submit original itemized receipts with all claims;
- Submit all claims in a timely manner within the fiscal that the expense is incurred;
- When receipt is missing or not available – provide a written explanation with adequate information for the Approver to make decisions, including the nature of the expense;
- Repay any overpayments within the same fiscal year – it is considered a debt owing to the College; and
- If leaving employment with the College, submit any claims for expenses before leaving.

## Non-reimbursable Expenses

Non-reimbursable expenses as outlined in this policy shall be considered personal expenses and the responsibility of the claimant.

The following expenses, which may be incurred during hospitality events or travel, are **NOT** eligible for reimbursement:

- a. Charitable donations;
- b. Personal expenses, such as those included in, but not limited to, the following list:
  - All additional expenses related to a travelling companion, (i.e., travel costs or meals for a second person);
  - Personal expenses on hotel bills such as health clubs, mini-bar, movies, or other in-room services;
  - Personal expenses that individuals would normally incur on their own behalf, such as hairstylist charges, shoe shines, personal entertainment, sightseeing tours;
  - Personal items such as clothing, prescriptions, toiletries, newspapers and other reading materials;
  - Lost/stolen luggage (airlines/railways/bus companies are responsible);
  - Extra luggage fees (anything beyond two bags will require a written justification);
  - Service charges (including annual fees) on personal credit cards and late payment charges (e.g. interest) on both personal credit cards and Corporate Card;
  - Car washes; or
  - Parking, speeding and other traffic fines under any circumstances.



## 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
- Dependent care
- Home management
- Personal telephone calls

Claims for reimbursement are allowable only when the contract with the College specifically allows for it.

## Gift Giving

Appropriate token gifts of appreciation, not including cash, up to a nominal value of \$30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the College. Appropriate, detailed receipts must accompany any claim for reimbursement. Gifts above \$30 must be justified and have prior approval from the Head of the Division (e.g. Dean).

## Record Keeping

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

## Posting

This Policy is currently posted on the College's employee intranet - GBCommunity, under Forms, Policies & Reports: <https://www.georgebrown.ca/gbcommunity>.

## Approvals for Travel

### Pre-Approval

- a. A Travel Approval Request must be completed and approved for all travel outside of Ontario (e.g. including trips to USA and international) ***before*** any expenses are incurred.
- b. Prior approval is ***mandatory*** for hospitality events where alcohol will be served. The Hospitality Request Form must be completed and approved by the President before any expenses are incurred. This form is designed to provide a clear record of the time, location, participants and business purpose of the activity.

## Levels of Approvals

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

When a time constraint exists, authorization by e-mail will also be accepted provided that the e-mail contains all of the relevant information required in the Travel Approval Request Form.

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.

	<i>Within Ontario</i>	<i>North America</i>	<i>International</i>
<i>Chair</i>	No Approval Required	No Approval Required	Board of Governors*
<i>President</i>	No Approval Required	Board Chair	Board Chair
<i>Vice President</i>	No Approval Required	President	President
<i>Employee</i>	Immediate Manager	Vice President	President

\*or as designated by the Board.

**Note: These are the levels for approving travel, not for approving any expenses related to travel.**

## 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 Canada and USA only. In no case can an individual be delegated the authority to approve either their own travel plans or their own expenses.

## 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 2011.

- a. Hospitality is provided only when the event involves people from outside the College. Functions involving only people who work for the College are not considered hospitality functions.
- a. Hospitality expenses for guests should be limited to the cost of meals and beverages.

- c. All business-related expenses must be documented on the appropriate electronic expense report, which must be approved by the appropriate department Manager, Director, or Vice President based on the approved signing levels.
- d. Expenses of the President must be approved by the Chair of the Board.
- e. All food arrangements should be made with the contracted food service provider Chartwells (approved preferred supplier) for hospitality events located in the College. Any exceptions must be approved by a member of Senior Management Committee (SMC).
- f. 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.
- g. 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.
- h. Entertainment of a different variety (e.g. athletic events, theatre productions, etc.) requires prior approval of the department Vice President. Unapproved entertainment will not be reimbursed.
- i. In the absence of an itemized receipt, a clear written rationale why the receipt is unavailable must be submitted and a description itemizing and confirming the expenses provided
- j. It is recognized that at times it is necessary to entertain business partners and associates. Employees are expected to apply a common sense approach with a view to minimizing these expenditures. Tip allowance is limited to 20% of the total hospitality bill. Prior approval and supporting documentation are required for employee reimbursement.

## Provisions, Expenses and Arrangements

- a. 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:

- Discussion of official matters with persons who are not College employees, including interviews with persons who may be considered for employment;
- Official visits from members of College partner-organizations, other educational institutions, industry, and public groups; and
- A prestigious ceremony (e.g. ground-breaking, 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.

- b. 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:

- Staff are authorized to host guests or clients on behalf of the College

- Staff represent the College while attending inter-College conferences.

## When Hospitality is Appropriate

Hospitality may be extended on behalf of the College when:

- a. Engaging in discussion of official public matters with, or sponsoring formal conferences for:
  - Business and industry
  - Public interest groups
  - Labour groups
- b. Providing people from national, international or charitable organizations with an understanding or appreciation of the workings of the College.
- c. Honouring distinguished people for exceptional public service.
- d. Conducting prestigious ceremonies for international and government officials, members of educational institutions or distinguished guests from the private sector.
- e. Events related to the functioning of the culinary and hospitality programs at the College.
- f. Other hospitality functions as approved by the President, providing they conform to the rules listed in this section of the procedure.

## Responsibilities regarding Alcoholic Beverages

- a. Prior 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 approval from the Chair of the Board of Governors; and
  - 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.
- b. Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.
- c. 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.
- d. Alcohol should be provided in a responsible manner (e.g., food must always be served when alcohol is available).
- e. Preference should be given to wine, beer and spirits produced in Ontario.

## Special Status for Service of Alcohol at Hospitality Events

For some parts of the College, (e.g. the culinary and hospitality programs), 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. Special Status may be granted by the Chair of the Board to serve alcohol at hospitality events in advance.

The Chair of the Board can delegate the President this authority.

## Meals and Business Meals

- a. Eligible meals must be submitted for reimbursement, validated by an original, itemized receipt accompanying the claim. Eligible meal reimbursements are subject to the maximum listed in Appendix B.
- b. Per Diem is not allowed within Canada and USA. To claim the full amount for a day, a purchase must be made for each meal category. Itemized receipts are required in all cases.
- c. Faculty, staff and students may be reimbursed for approved, necessary and reasonable business meal expenses. Business meals are those taken with guests, professional colleagues or donors during which business discussions take place.
- d. Expenses incurred in relation to the following example events are considered to be personal in nature and therefore not reimbursable: parties or meals for birthdays, weddings, births, showers and other similar parties.
- e. Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.
- f. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.
- g. Department lunches are not eligible for reimbursement unless staff are participating in work-planning meetings.
- h. Amounts expended in excess of the stated maximum meal allowance are the responsibility of the claimant and will not be reimbursed.

Meals between employees and department lunches are not eligible for reimbursement except in the following situations:

- Working lunches - staff are participating in work-planning meetings, technical advisory committees or other work sessions over meal hours;
- Involve external guests; and
- Staff are working beyond normal working hours, as defined in the [Collective Agreement](#).

## Travel

This Policy applies whenever business travel is required. For the purpose of this Policy, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.

- a. The College reserves the right to refuse, in whole or in part, reimbursement of travel expenses.
- b. 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.
- c. Charges related to fines and or court costs related to parking and traffic- related offences are not allowable expenses.
- d. 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 are not reimbursable.
- e. In situations in which a claimant chooses to use his or her 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.
- f. Expenses reimbursed by the College are not to be used for income tax purposes or for claims to another organization.
- g. Since expenses are subject to audit, ineligible expenses identified through audit shall be reimbursed to the College by the claimant.
- h. Expenses related to attendance at political fundraising events is not allowed or reimbursable under this Policy.
- i.

## When travel is part of the job

When frequent travel is part of the regular job duties, managers should ensure employees are aware of the policy and procedure and how it affects their job. In these situations, approvers should meet with the employee to determine appropriate strategies.

## When Travel occurs every now and then

In the majority of positions in the College, travel usually occurs irregularly on an as-needed basis: e.g. to attend training, meetings, conferences or consultations; and representing the College at an event. In some cases, employees will be asked by their managers to travel, and in others, the request may come from the employee.

## Before Travelling – General Guidelines

When travelling choose the most cost-effective accommodation and/or method of travel. When possible choose the College’s designated travel provider, when this option demonstrates value for money.

- a. Prior to requesting approval to travel, other options for meetings should be considered including audio and video conferencing.
- b. If travel is necessary, all employees wishing to be reimbursed for travel expenses should follow the guidelines set forth below:
  - Obtain prior authorization for travel using the Travel Form on the College online expense platform;
  - Report any changes in your itinerary to your approver as soon as possible;
  - Submit any changes to the travel management provider or the alternate travel agency;
  - Secure passports, visas, immunizations, medications, as appropriate before you travel;
  - Choose the most cost-effective accommodation or method of travel; and
  - Consult with your approver to guarantee that Travel Approval request include any accommodation for special needs (e.g. seat selection).
  -

## Personal Travel Combined With Business Travel

When personal travel is combined with business travel, the employee will be reimbursed only for the business portion of the trip at the lowest available fare. Where the allocation of business versus personal travel is not clearly evident (e.g. a multi-destination airline ticket where some of the destinations are for personal travel), an airfare quote for the “business portion only”, taken at the same time as the actual airline booking, should be provided to the approver. The airfare quote for the business portion of the trip will be the reimbursable amount, if this amount is lower.

It is the responsibility of the approver to ensure that the quote and the actual invoice are comparable and represent the same booking conditions. It is strongly recommended that travel arrangements where personal travel is combined with business travel are brought to the attention of the approver prior to booking the travel.

Furthermore, the College will not make any travel or accommodation arrangements related to the personal portion of the trip (e.g. booking for a traveller’s companion or purchasing multi-destination tickets).

## International Travel

If travelling internationally (outside Canada and USA), in addition to the obligations set out elsewhere in this Policy, requests for international travel must include prior approval through the Travel Approval Form on the College online expense platform, before any expenses are incurred and include a clear rationale demonstrating critical value for College priorities and how travel will produce a benefit for the College.

Requests for international travel *must include*:

- a. Supporting documentation showing detailed itemization of anticipated expenses (note, that the lowest cost and most reasonable method of travel must be used whenever possible).
- b. Confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel. <https://travel.gc.ca/travelling/advisories>.
- c. When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

### Medical and Health Insurance –Travelling in Ontario

In the event of illness or injury, the travelling employee is covered under the College’s health insurance plan. The cost of additional private medical/health insurance will not be reimbursed for travel within Canada.

### Medical and Health Insurance –Travelling outside Ontario (within Canada)

The College provides the travelling employee with a basic emergency medical insurance policy for accidental injury/illness or accidental death. The cost of additional private medical/health insurance will not be reimbursed for travel within Canada.

### Medical and Health Insurance –Travelling outside of Canada

Traveller is responsible for arranging out-of-country medical insurance. This cost is reimbursable. 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).

- a. The College extended health care plan provides limited out-of-country coverage for hospital and medical expenses. Employees travelling outside of Canada on College business are encouraged to purchase additional out-of-country health insurance. This purchase requires prior approval by submitting a request with the travel authorization.
- b. 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).
- c. The College will reimburse the cost of the premiums for additional coverage if they are supported by appropriate receipts.



## Travel Accident Insurance

Eligible employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveler's expense. This cost is not reimbursable.

## Trip Cancellation Insurance

Trip cancellation insurance may be purchased based on the business need in consultation with the employee direct manager.

## Travel Accident Insurance

Eligible employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveller's expense. This cost is not reimbursable.

## Passports, Visas and Immunization

The following expenses are reimbursable only when it is used for the sole purpose of College business:

- a. The cost of acquiring a passport on travels to the United States.
- b. The cost of passport and/or visa charges, plus the cost of immunizations and medications if necessary, for international travel.

## Foreign Currency conversion

The cost of currency conversion shall be reimbursed. Where currency conversion rates are unclear, the average currency conversion rate for the period travelled shall be used.

- a. 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/>.
- b. Expenditures made by credit card will be converted on the credit card statement, which is to be uploaded to expense form.

## Local Travel (within Canada)

### Public Transportation and Shuttle Service

Choosing public transportation embodies the College strategic goals to reduce its carbon footprint. Staff are encouraged to plan meetings with consideration to taking local travel and in other cases consider technological options such as Skype.

- a. Reasonable small expenditures (i.e. GO Train, Presto, and TTC tickets) may be claimed. Receipts are required when available. If no receipt is available, a rationale for the expense is required.
- b. Airport shuttle bus or hotel shuttle service shall be used for transportation to and from an airport, train or bus station when practical.
- c. Airport car services at standard rates can be claimed. The cost of luxury limousines will not be reimbursed.

### Vehicle

- a. When road transportation is the most practical, economical way to travel, the order of preference is:
  - College vehicle
  - Rental vehicle
  - Personal vehicle, if it is more economical than a rental vehicle
- b. Use of a personal vehicle must be discussed in advance with your approver.
- c. The College will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.
- d. 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. Passengers can be allowed in a College vehicle only if the passengers' travel is related to College business.

### Rental Vehicle

The College shall reimburse the cost of rental cars when obtained in a size suitable to the business task and number of occupants.

- a. 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.
- b. An employee is responsible for purchasing the collision damage waiver coverage offered by the rental company. The insurance costs can be claimed as a travel expense.
- c. The College shall reimburse the per kilometre fee for the use of car share vehicles (e.g., Zipcar, Auto share, etc.) when such vehicles are used for College business.
- d. Where car share services are needed regularly and often for College business by an employee, the annual membership fee may also be claimed for reimbursement with prior approval from their immediate supervisor.
- e. The rental car must be refuelled where possible before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.
- f. Before accepting a rental vehicle an external and internal check must be performed to ensure the College will not be liable for prior damage.
- g. Luxury and sports vehicles are prohibited.

## Personal Vehicle

The College assumes no financial responsibility for personal vehicles. If the travelling employee uses his or her personal vehicle while on College business, the following apply:

- a. 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.
- b. The College will pay the kilometric rate for using personal vehicle for College business only.
- c. If a personal vehicle will be used for more than five days within a single calendar month – even if you are not exceeding 200 kilometres in a single day - lower cost options, such as vehicle rental or audio or video conferencing must be considered.
- d. If you drive more than 200 km in a day, a rental car option should be considered.
- e. The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- f. It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.

- g. The College will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- h. The College is not responsible for reimbursing deductible amounts related to insurance coverage.
- i. In the event of an accident, the travelling employee will not be permitted to make a claim to the College for any resulting damages.
- j. The kilometre allowance includes gas. Employee cannot claim gas in addition to kilometres. Gas can only be claimed on a rental car expense.
- k. Travel between an employee's home and their regular campus is not reimbursable.
- l. When travelling from home to a meeting or travelling from one campus to another and then directly home, the basis for the reimbursement is the incremental kilometres driven (i.e. the total km driven less the normal round trip from the employee's home to the campus).
- m. 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.
- n. Charges for long term parking at airports, rails or bus facilities will be reimbursed, if these charges are less expensive than the cost of a taxi/Uber to and from the facility.
- o. Keep daily logs to track business use - starting and ending points of travel and business purpose.
- p. Kilometric rates reimbursements - The allowance will be paid at the following rates as shown in Appendix A.

## Accident Reporting

All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

- a. If you are using a College vehicle, advise the office of insurance and risk management.
- b. If you are using a rental vehicle, advise the rental car agency and advise the appropriate College staff.
- c. If a driver and/or passenger is injured, an accident/injury report must be completed within 24 hours.
- d. If you are using a personal vehicle, advise your own insurer.

## Taxi or Similar Services

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

- a. Group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle.
- b. Taking a cab allows you to meet an unusually tight schedule for meetings.
- c. For transportation to and from business meetings; employees must first consider alternatives such as public transportation, car share services, or carpooling;
  - During out-of-town travel when this is a more practical and economical means of transportation than rental cars;
  - Transportation to and from the airport (airport car services are also permitted).
- d. Taxis may not be used to commute to work or home except under exceptional circumstances, including:
  - Weather, health or safety conditions indicate it is the best, appropriate option; or
  - Transport of work-related baggage or parcels is required.

## Transportation by Train

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

- a. A coach class economy fare is the standard.
- b. 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); and
  - Health and safety considerations;
- c. International train travel should be at the Canadian equivalent to coach class.

## Transportation by Airplane

College employees should choose the least expensive travel option.

- a. Air travel is permitted if it is the most practical and economical way to travel.
- a. Economy (coach) class is the standard option for ticket purchase.
- b. Travel in business class must have prior approval by the Vice President and may be considered in

circumstances such as International flights or flights within Canada or the USA if related to the provision of reasonable accommodation (e.g. health reasons).

- c. Any upgrade charge other than the above is at the personal cost of the claimant.
- d. Excess baggage (more than two pieces) is reimbursable if justified by the claimant as part of business purpose.
- e. Seat selection may be reimbursed with prior approval in limited circumstances such as:
  - Business continuity - the need to work with a team; and
  - Health and safety considerations.

## Accommodation

- a. Reimbursement for overnight accommodation within the Greater Toronto Area (GTA) shall not be reimbursed unless prior approval was attained.
- b. Employees shall be reimbursed for hotel/motel accommodations in a standard room. There will be no reimbursement for hotel suites, executive floors or concierge levels when travelling unless it is required for hosting outside guests and represents a more effective and economical alternative than paying for other hotel facilities or services
- c. 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.
- d. 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. Traveller must request separate invoices for these services.
- e. For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.
- f. Penalties incurred for not cancelling hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.
- g. If a partner accompanies the traveller, the amount to be claimed by the employee should be the most economical room rate for a single occupant. Any excess charges to accommodate the partner are non-reimbursable.
- h. 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 stayed; or

- The \$30 value may be given in the form of a small gift, which must be accompanied by a receipt.

## Incidentals and Other Travel-Related Expenses

- a. If travelling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:
  - Laundry
  - Dry-cleaning
  - Hotel valet services
- b. Itemized receipts are required.
- c. Personal expenses are not considered incidental expenses. Recreational items are not reimbursable.

## Inter-agency co-operation

The College may provide support including meals and refreshments to staff from other institutions, including Broader Public Service agencies, during discussions or conferences on issues of mutual interest and/or co-operation that seek to further either institutional or government objectives. Such expenses must be approved by a Vice President or her or his designate.

## Work Related Expenditures for College Staff

The 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.

## Cash Advances

Cash advances will be issued based on the level of detail provided in the Travel Approval Form and is approved at the sole discretion of the approving Manager.

- a. Advance should be submitted no less than 3 weeks prior to the start of trip date. Once approved, funds are deposited/ released to the claimant via EFT deposit up to 14 days prior to travel date.
- b. If the approved expenses claimed exceed the advance, a reimbursement will be issued to the claimant via EFT for the amount of the expenses, less the advance.
- c. If the advance exceeds the total expense claim on the Expense Report, the claimant must send a cheque or money order for the difference payable to the College. Alternately, the claimant can also pay via debit or credit card by contacting the Accounting Officer - Trust Funds & MacPherson Deposits. **Do not send cash!**

## Telecommunication

Employees may use their phone or a College cellphone for business purposes when travelling. If travelling outside of Canada, an out-of-country package must be purchased for roaming charges. This cost is reimbursable. Audio or video conferencing should be used whenever possible, as an alternative to travel.

Reimbursement will be made for the following expenses during travel on College business:

- a. Reasonable, necessary personal calls home for each night away; and
- b. Additional business expenses, such as:
  - Business calls;
  - Emergency calls from air or rail phones;
  - Internet connections and computer access charges;
  - Word processing and photocopying series; and
  - Rental and transportation of necessary office equipment.

## Tips/Gratuities in Canada and USA

Reasonable gratuities for porter, hotel room services, restaurant services, and taxis are reimbursable.

- Maximum of 15% for all meals claims. Allowance includes tips and taxes;
- Maximum of 15% for all taxi/Uber expense;
- \$2-\$5 for housekeeping for up to two nights in a hotel, up to a maximum of \$10 for a longer stay;
- \$2-\$5 per bag for a porter; and
- Maximum of 20% for all hospitality events.

## Donations to political parties

Donations to political parties and candidates are not allowable expenses. The College is classified by the Canada Revenue Agency (CRA) as a tax-exempt charitable organization. As such, it must not support or oppose political parties or candidates.

## Professional Development (PD) Events

When a Professional Development activity is taking place, expenses such as meals and refreshments involving College staff can be reimbursed, if approvals are obtained from a Director or above.

Professional Development activities must be:

- Facilitated by a trainer outside of the immediate department area
- Supported by an agenda including clear development outcomes for the staff



## Memberships in Professional Organizations, Professional Dues/Fees, Subscriptions

Membership or professional dues or fees are deemed business expenses only when membership is primarily for business purposes, related to the functions of individuals or for representation of the College in organizations or associations. Subscriptions are also deemed business expenses when they are for publications related to the functions of an individual's position. Such expenses must be claimed as an employee expense.

## College Purchasing Card

- a. The Purchasing Card is not a travel card and should not be used to book travel or used for expenses during travel. The specific rules administering the use of purchasing cards are included on the [policy page](#).
- b. Purchases made using the Purchasing Card must be reconciled using Concur within the deadlines noted in the Purchasing Card Policy.
- c. The claimant's immediate manager and the Purchasing Card Administrator have the authority to suspend/cancel an employee's right to use the purchasing card at any time.

## 6. ROLES AND RESPONSIBILITIES

### Employees, Volunteers and Appointees

- Familiarize themselves with College rules that apply to their area of responsibilities;
- Be aware of the Conflict of Interest rules that govern the College; and
- Stay abreast with Policy changes (e.g., attend workshops and training).

### Supervisors and Managers

- Ensure staff practice pro-active compliance management;
- Ensure policies are accessible to staff;
- Carry out any delegated authorities and assigned tasks in accordance with this Policy;
- Exercise managerial discretion judiciously;
- Ensure appropriate records retention system and that documents, including claims and approvals, are maintained and stored; and
- Take appropriate action in the case of non-compliance.

## 7. NON-COMPLIANCE IMPLICATIONS

All expenses must be properly authorized as described in this policy. Those in a position to approve business expenses will review the reports for compliance and will not approve reimbursement to an employee for expenditures in violation of this procedure.

Should an employee fail to adhere to this Policy:

- The supervisor / approving manager will upon notification of failure to adhere take appropriate corrective action;
- The employee's purchasing card may be zero-balanced and possibly suspended, and her or his authorization to travel will be reviewed; and
- The employee may be subject to disciplinary action according to College policy.

## 8. SUPPORTING DOCUMENTATION

Appendix A	Travel Allowances for Use of Personal Vehicles
Appendix B	Meal Allowance Rates
Appendix C	Travel Approval Request Form
Appendix D	Hospitality Request Form
Appendix E	Glossary of Terms

## 9. RELATED POLICIES

Procurement Policies and Procedures:

<https://www.georgebrown.ca/about/college-business-services-procurement/procurement-contract-services/procurement-policies>

Signing Limit and Approval Policy:

<https://www.georgebrown.ca/media/7471>

Code of Conduct:

[https://www.georgebrown.ca/sites/default/files/policies/employee\\_code\\_of\\_conduct\\_academic\\_staff.pdf](https://www.georgebrown.ca/sites/default/files/policies/employee_code_of_conduct_academic_staff.pdf)

[https://www.georgebrown.ca/sites/default/files/policies/employee\\_code\\_of\\_conduct\\_support\\_staff.pdf](https://www.georgebrown.ca/sites/default/files/policies/employee_code_of_conduct_support_staff.pdf)

[https://www.georgebrown.ca/sites/default/files/policies/employee\\_code\\_of\\_conduct\\_administrative\\_staff.pdf](https://www.georgebrown.ca/sites/default/files/policies/employee_code_of_conduct_administrative_staff.pdf)

AODA Policies:

<https://www.georgebrown.ca/about/aoda>

## 10. RELATED MATERIALS

Government of Canada Directive on Travel:

<https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive.html>

Broader Public Sector Expenses Directive:

<https://www.ontario.ca/page/broader-public-sector-expenses-directive-2020>

Broader Public Sector Procurement Directive:

[http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps\\_procurement\\_directive.html](http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_procurement_directive.html)

National Joint Council Travel Directive:

[http://www.njc-cnm.gc.ca/directive/app\\_d.php?lang=eng](http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng)

Bank of Canada Currency Converter:

<http://www.bankofcanada.ca/rates/exchange/>

[Chrome River Pre-Approval and Cash Advance Guide](#)

[Chrome River Expense Report Guide](#)

[Concur](#)

[Support Staff Collective Agreement](#)

## APPENDIX A - TRAVEL ALLOWANCES FOR USE OF PERSONAL VEHICLES and KILOMETRIC REIMBURSEMENT RATES

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](http://www.mapquest.ca).

	St. James Campus	Casa Loma Campus	TMU Campus	Waterfront Campus
St. James Campus	0	7	2	2
Casa Loma Campus	7	0	5	7
TMU Campus	2	5	0	3
Waterfront Campus	2	7	3	0

The allowance will be paid at the following rates per kilometre (km), in alignment with the Government of Ontario Travel, Meal and Hospitality Expenses Directive:

<https://www.ontario.ca/page/travel-meal-and-hospitality-expenses-directive#section-4>

Kilometers 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 kilometres driven to that point in the fiscal year.

## APPENDIX B – MEAL ALLOWANCE RATES


### Canada and USA

- a) The maximum reimbursement rates for meal expenses incurred in Canada and the United States of America are determined by present day rates in Appendix B of the Broader Public Sector Expense Directive: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-b-meals-allowances-october-2024.html>.
- b) Maximum Allowance Rates include taxes and gratuities.
- c) Per Diem reimbursements is not allowed in Canada and the USA. Itemized receipts are required for each meal category being claimed.
- d) 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.
- e) Regardless of the number of meals purchased for each day and whether a meal cost is lower than the allowance – allowance cannot be combined to justify to a higher reimbursement. Meal allowance are fixed and are reimbursed based on the meal type and the set allowance amount, with taxes and tips included. Itemized receipts required.

### International

Meal expenses eligible under this policy that occur outside of Canada and the United States of America are reimbursed at the federal rates for meal expenses, determined by the present day rates in Appendix C of the Government of Canada Directive on Travel: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive.html>.

# APPENDIX C – TRAVEL 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


	Amount
<b>A: PREPAID EXPENSES</b>	
Air <sup>1</sup> <input type="checkbox"/> Train <input type="checkbox"/> Bus _____	\$ -
Accommodation _____	\$ -
Registration _____	\$ -
Insurance _____	\$ -
Other _____	\$ -
<b>Total Prepaid Expenses</b>	A \$ -
<b>B: NON-PREPAID EXPENSES</b>	
Meals _____	\$ -
Car Rental _____	\$ -
Registration _____	\$ -
Accommodation _____	\$ -
Other _____	\$ -
<b>Total Non-Prepaid Travel Expenses</b>	B \$ -
<b>Total Travel Expenses</b>	A+B = \$ -
<b>C: CASH ADVANCE</b>	
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) <span style="float: right; color: orange;">Accepted</span> -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. within 10 days of returning from trip

Requestor's Signature _____	Date _____	Immediate Supervisor <sup>2</sup> _____	Date _____
Authorized by Travel Administrator _____	Date _____	Authorized by <sup>2</sup> _____	Date _____
Authorized by <sup>3</sup> _____	Date _____		

<sup>1</sup>George Brown College's Preferred Travel Agent: Corporate Traveller at <http://www.corporatetraveller.ca/traveller-profile/> or Tel: 416-813-4454  
<sup>2</sup>Refer to Signing Limits and Approval Policy  
<sup>3</sup>Outside Ontario travel requires a prior approval of SVP/VP; international Travel (outside Canada and USA) must have a prior approval of the President.

# APPENDIX D – HOSPITALITY REQUEST FORM

					
<b>Employee Hospitality Request</b>				Org # (4-Digit)	
Employee Name				Empl. #	
Department				Campus	
E-mail Address				Phone #	
<a href="#">Admin ( )</a> <a href="#">Faculty ( )</a> <a href="#">Support ( )</a>					
<b>PROPOSED ITINERARY</b>					
Purpose of the trip /event					
Start/Dept Date (where applicable)					
End/Return Date (where applicable)					
<b>Hospitality Activities (only when Alcohol is served)</b>					
Date	Location (City)	Event/Activity detail (with / Alcohol)	Participants (Company and # of guests)	Purpose of meeting	Comments
<div style="border: 2px solid red; padding: 10px; width: fit-content; margin: auto;"> <p><b>Note: Sample form only. Please use electronic submission through Chrome River.</b></p> </div>					
Post Event new and/or amended					
Requestor's Signature		Date		Immediate Supervisor*	
I understand this request requires prior approval before any hospitality events involving alcohol take place					
Authorized by President of GBC		Date		Authorized by President of GBC for New and Amended activities	
Please attach this hospitality request with Travel advance request when submitting your expense report					

## APPENDIX E – GLOSSARY OF TERMS

<b>Term</b>	<b>Description</b>
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 level authority, e.g. Manager, Chair, Dean, Vice President, President.
Approver	A person with the authority to make approvals under this Policy.
The Broader Public Sector Accountability Act, 2011 (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.
Claimant	Anyone making a claim under the terms of this Policy.
Consultants and Contractors	Individuals or entities under contract to the College providing consulting or other services.
Delegation of Authority	A written assignment by which a person who has a power, duty, function or responsibility under this Policy authorizes another person (identified by name and/or position title) to exercise duty, function or responsibility.
Hospitality	The provision of transportation, accommodation, food, beverage, and other amenities at public expense to people who are not employees of the College or any other Broader Public Sector (BPS) organizations, Ontario government ministries, agencies or public entities under BPSAA 2011.
Itemized receipt	Original document identifying the vendor with the date and itemized goods and/or services received, and the cost per unit of each good and/or service paid by the claimant.
Incidentals	Minor expenditures associated with business travel. These expenses comprise an immaterial part of the travel and hospitality costs that a staff might incur such as laundry, dry cleaning, valet services and personal telephone calls.
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.