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1.0 PURPOSE, APPLICATION AND SCOPE

1(a) Purpose

The purpose of this Policy is:

- to set out rules, procedures and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- to provide a framework of accountability to guide the effective oversight of College resources in the reimbursement of expenses; and
- to set the parameters for the public disclosure of the College's Travel and Hospitality policy.

1(b) Application and Scope

The expense rules and procedures apply to any person at Northern College making an expense claim, including the following:

- external committee members,
- Board members,
- volunteers,
- employees, and
- consultants and contractors engaged by the organization, providing consulting or other services.

In addition, every funding agreement between the College and a Ministry or Agency of the Government of Ontario is deemed to include the requirements of this directive.

Where an agreement addresses the subject matter of this directive, this directive prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them.

This policy does not prevail over legislation or a collective agreement or other terms and conditions of employment between the College and employees of the College.

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

- travel, and
- hospitality events involving alcohol.

Electronic approval is considered written approval for the purposes of this policy as long as the approver has sufficient information to make an informed decision.

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

Hospitality is provided only when the event involves people from outside the College.

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<p>Functions involving only people who work for the College, other Broader Public Sector (BPS) agencies and provincial ministries and agencies are not considered hospitality functions. Expenses for a group can only be claimed by the most senior person present</p>	
<p>1(c) Failure to Adhere to Policy</p>	
<p>Should an employee fail to adhere to the travel and hospitality policy:</p> <ul style="list-style-type: none"> • the supervisor will, upon notification of failure to adhere, take appropriate corrective action; • if necessary, a written notification from the Finance Department will be issued to the employee and their supervisor and/or other appropriate management levels; • the employee's corporate card may be zero balanced and possibly suspended, and their authorization to travel will be reviewed. • the employee may be subject to disciplinary action according to college policy. 	
<p>2.0 PRINCIPLES</p>	
<p>This policy is based on four key principles.</p>	
<p>A. Accountability The College is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support college objectives. Since expense accounts can become matters of public record through audit or other means, expenses should be incurred and claimed in a manner that is publicly defensible and will not harm the College's reputation as a good manager of its resources.</p>	
<p>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.</p>	
<p>C. Value for Money College funds 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</p>	
<p>D. Fairness Legitimate authorized expenses incurred during the course of the business of the College are reimbursed.</p>	

3.0 REQUIREMENTS

3.1 Accountability Framework

The President and/or the Senior Management Team have the authority to establish additional rules and procedures regarding expenses. Any additional rules and procedures should be consistent with those laid out in this policy and be necessary to meet specific operational needs. These additional rules and procedures do not replace any rules and procedures required in this policy and must be made accessible to everyone covered by the new rules and procedures. 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 and the expense rules and procedures, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this directive and the rules and procedures. All decisions made under the expense rules and procedures should be taken very carefully.

When exercising managerial discretion, the rules and procedures on documentation should be followed so the rationale will be included in the claim file. Approvers are accountable for their decisions, which should be:

- subject to good judgment and knowledge of the situation;
- exercised in appropriate circumstances; and
- compliant with the principles and mandatory requirements set out in this policy and the related procedures.

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

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

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

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3.2 Posting

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

3.3 Alcohol

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. For rules regarding reimbursement for the service of alcohol as part of a hospitality event see Section 3.4.

3.4 Hospitality

Hospitality is defined as the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged in work for any designated BPS agency under the Broader Public Sector Accountability Act 2010 or provincial ministry or agency covered under the Ontario Public Service Travel, Meal and Hospitality Expenses Directive. (Refer to corresponding Procedures related to this policy for further information.)

Rules

Functions involving only employees of the College are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of any person covered by this Policy. Hospitality may be extended in an economical and consistent manner when:

- it can facilitate college business; and
- it is considered desirable as a matter of courtesy or protocol.

Expenses that do not fit the definition of hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches. Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, below).

When hospitality is appropriate

Hospitality may be extended on behalf of the College when:

- engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - business and industry;
 - public interest groups; or
 - labour groups;

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	<ul style="list-style-type: none"> • providing people from national, international, or charitable organizations with an understanding or appreciation of the workings of the College; • honouring distinguished people for exceptional public service; • conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector; • events related to the functioning of the hospitality program at the College; • other hospitality functions as approved by the President, providing they conform to the rules listed in this section of the Policy. <p>Responsibilities regarding alcoholic beverages</p> <p>Prior written approval is required as follows:</p> <ul style="list-style-type: none"> • from the President; with no delegation of the authority; • from the Chair of the Board if the hospitality event is hosted by the President; • 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. <p>Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.</p> <ul style="list-style-type: none"> • Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is a business case. • Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available. • Preference should be given to wine, beer and spirits produced in Ontario. <p>Gift Giving</p> <p>Appropriate token gifts of appreciation may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the College.</p> <p>Special Status for Service of Alcohol at Hospitality Events</p> <p>For some parts of the College, the hospitality program, winemaking or brewery programs for example, the service of alcohol at hospitality events may be considered integral to their business. To ensure that the approval process does not have an undue negative effect on the ability of these programs to conduct business, they may apply for special status that would allow the Board to approve the service of alcohol at hospitality events in advance.</p> <p>Only the Board of Governors can approve special status.</p>

3.5 Documentation

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

3.6 Consultants and Other Contractors

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependant care
- Homemanagement
- Personal telephone calls

Claims for Reimbursement of Expenses

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

3.7 Individuals Making Claims (Claimants)

Claimants must be required in the expense rules to:

- obtain all appropriate approvals before incurring expenses;
- submit original, itemized receipts with all claims;
- submit claims within the end of the month following the month in which the expense was incurred;
- if the information above is not available or is not possible, submit a written explanation with the claim to provide the approver with adequate information for decision-making;
- repay any overpayments - it is considered a debt owing to the College;
- if leaving employment with the College, submit any claims for expenses before leaving.

3.8 Individuals Approving Claims (Approvers)

Approvers are prohibited from approving their own expenses. Expenses for a group can only be claimed by the most senior person present - expenses cannot be claimed by an individual that are incurred by his/her approver (e.g., an executive who reports to the

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<p>President cannot submit a claim that includes the cost of the President's lunch even if they were at the same event, with the result that the President would thereby approve his/her own expenses).</p> <p>Approvers must:</p> <ul style="list-style-type: none"> • provide approval only for expenses that were necessarily incurred in the performance of college business; • provide approval only for claims that include all appropriate documentation; • use the following principles to guide exceptions to the rules: <ul style="list-style-type: none"> Trust-usediscretionandlatitudeforpersonsandsupervisorstoactinafairand responsiblemanner; Flexibility-management decisions respect the duty to accommodate, respond to persons' needs and interests and consider unforeseen circumstances; Stewardship -ensure consistent, fair and equitable application of the Policy giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources. • Where an approver exercises discretion in making an exception, in order to ensure a proper record for audit purposes, the waiver must be approved by a Vice President or the President, as appropriate, and accompany the claim. <p>4.0 TRAVEL</p> <p>This Policy applies whenever travel is required. This Policy shall be reviewed not longer than five years from the most recent date of implementation.</p> <p>Forthe 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:</p> <ul style="list-style-type: none"> • the College reserves the right to refuse, in whole or in part, reimbursement of business expenses; • service charges related to the late payment of credit card charges are the sole responsibility of the claimant and are not the responsibility of the College; • charges related to fines and or court costs related to parking, and traffic related offences are not allowable expenses; • additional costs for travelling with a companion, making voluntary changes to existing travel arrangements, 'no show' charges unless incurred as a result of business related circumstances or extenuating personal circumstances, and unused or lost tickets are not reimbursable; • in situations in which a claimant is authorized to use their personal vehicle, the amount reimbursable is the kilometric claim as per the appropriate Collective Agreement or Terms and Conditions of Employment; 	

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- expenses reimbursed by the College are not to be used for income tax purposes or for claims to another organization;
- since expenses are subject to audit, ineligible expenses identified through audit shall be reimbursed to the College by the claimant;
- reimbursement of expenses related to attendance at political fundraising events is not allowed under this Policy.

4.1 When travel is a part of the job

There are some jobs where frequent travel is a requirement - part of the regular job duties. On hiring, Managers should ensure employees are aware of the Policy and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g. pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.).

4.2 When travel occurs occasionally

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

4.3 Approvals for Travel

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

	Within Ontario	North America	International
Chair	N/A	N/A	Board Executive*
President	N/A	Board Chair	Board Chair
Employee	Supervisor	President	President
Consultant	Manager	President	President

* or as designated by the Board

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

4.4 Delegation of Authority for Travel Approvals

Delegation is permitted one level lower by the Chair or President as outlined in the chart above for travel within Ontario and North America only. In no case can an individual be delegated the authority to approve either their own travel plans or their own expenses.

Special Status for International Travel

For some individuals, the requirement to travel internationally may be considered integral to their business. To ensure that the approval process does not have an undue negative effect on the ability of the College to conduct business, these individuals may have the opportunity to request the Board Chair to approve international travel according to a schedule in advance. Also refer to related College Travel and Hospitality Policy Procedures.

5.0 RESPONSIBILITIES

Employees, Volunteers, and Appointees are responsible for:

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

Supervisors and Managers are responsible for:

- carrying out any delegated authorities and assigned tasks in accordance with the College Travel and Hospitality Policy;
- exercising managerial discretion judiciously;
- ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored;
- ensuring staff are aware of the requirements of this Policy;
- seeking timely direction when there are questions of application;
- taking appropriate action in the case of non-compliance.

The President and Vice Presidents are responsible for:

- ensuring the Policy's principles and rules are implemented and monitored, including putting in place procedures that support the Policy;
- delegating approval authority to appropriate levels within the College except as restricted in this Policy;
- carrying out any delegated authorities and assigned tasks in accordance with this Policy;

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<ul style="list-style-type: none"> • ensuring consistent application of the Policy (e.g. for all jobs requiring regular travel); • ensuring that claims are fully documented by running regular spot checks; • ensuring that all persons covered by this Policy are aware of their responsibilities under this Policy and of the appropriate conflict of interest rules; • approving the service of alcohol at hospitality events in agencies/organizations that do not have special status for that purpose; • ensuring all employees and appointees are made aware of their responsibilities under this Policy; <p>The Board of Governors Chair is responsible for:</p> <ul style="list-style-type: none"> • ensuring the Policy is applied and monitored appropriately; • ensuring that staff with delegated authority are able to effectively apply this Policy; • approving the President's expenses. <p>The Board of Governors is responsible for considering requests for special status and designating an approver for the Chair's expenses.</p> <p>APPROVED BY PRESIDENT:</p> <div style="text-align: center;">  <p>Fred Gibbons</p> </div> <p style="text-align: right;">Date 2015-06-19</p>	