



Travel, Meal and Hospitality Policy

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Special Note: This policy and its procedures set out in significant detail provisions related to claiming, approving and receiving reimbursement for eligible expenses incurred pursuant to university business. Do not hesitate to contact the Finance Office for clarification of any provision ideally prior to incurring an expense to which the policy may apply.

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1. PURPOSE

This Policy establishes rules, principles, and procedures for what are known as P-card approvals and for the reimbursement of eligible expenses incurred pursuant to university business by authorized individuals, specifically:

- i) travel and ground transportation costs (collectively "**Travel Expenses**"); and
- ii) meal, accommodation, and other miscellaneous hospitality costs as described herein (collectively "**Hospitality Expenses**").

2. SCOPE

This Policy applies to all OCAD U "The University" Staff, Faculty, Board members, Students, and Volunteers (collectively "**Claimants**" or individually "**Claimant**") and specifically excludes third-party consultants engaged by the University to provide consulting or other services.

3. GOVERNING PRINCIPLES, RESPONSIBILITIES AND BEST PRACTICES

The University, a publicly funded institution guided by the Broader Public Sector expenses directive, must ensure that adequate rules and cost controls are in place governing business-related Travel and Hospitality Expenses reimbursed using University funds.

Each Claimant is responsible for obtaining prior (if applicable), written advance approval from the person to whom they report (their "Direct Report") in accordance with the procedures set out herein for contemplated Travel or for any other reimbursable Hospitality expenses. Claimants must provide a legitimate business purpose in support of the University's objectives for each claim and must ensure they incur reasonable expenses carefully and judiciously and in accordance with this Policy. Claimed expenses must be personally incurred by the claimant or, in the case of expenses for a group activity, by the most senior level employee present.

The Claimant is also responsible, along with the eventual approver, to ensure that any claimed Travel or other expense is necessary, appropriate, and allowable, and to identify the source of adequate funding for such expense.

Teleconferencing should always be considered as an option before taking a business trip and, all Claimants are encouraged to plan their travel at least fourteen days prior to departure. If a reservation must be cancelled, it is the responsibility of the Claimant to ensure that cancellation is made in sufficient time to avoid a financial penalty.

Any third-party funding available to set off all or part of a contemplated expense must be disclosed in advance as part of the approval process. When funding guidelines from external agencies, or terms of a specific award, employment contract or collective agreement differ from OCAD U's policy, those guidelines and terms take precedence over the OCAD U policy.

4. MECHANISMS OF PROCESSING TRAVEL AND HOSPITALITY EXPENSES

The recommended means of payment of all approved Travel and Hospitality Expenses is by OCAD University Visa Purchasing Card.

- i) **OCAD University Visa Purchasing Card ("P-Card")**

Holders of the P-Card must have signed the Employee Acknowledgement Form as set out in **Appendix I** and must use the card only for legitimate University business-related expenses.

The P-Card may not be used for personal purchases and use of the P-Card must comply with this Policy; the Procurement Policy Manual set out in **Appendix II**.

Flights booked and vehicles rented using the P-Card will benefit from liability coverage as further described in the P-Card Scotiabank Insurance Documents set out in **Appendix III**

ii) **Per Diem Allowance**

A Per Diem Allowance may be claimed in lieu of reimbursement of out-of-pocket meal costs or P-card claims. Claiming a Per Diem Allowance is recommended in circumstances where a Claimant's actual expenses are difficult to separate from those of a group sharing costs or when the record keeping involved in actual reimbursement proves unusually burdensome. The Per Diem Allowance should be claimed only when meal costs are incurred while conducting legitimate University business or during approved business-related travel documented by trip travel receipts and conference itinerary as set out below:

Meal Period	Travel in Canada Meal Allowance	Travel Outside of Canada Meal Allowance
Breakfast	\$14 CDN	\$17 CDN
Lunch	\$16 CDN	\$21 CDN
Dinner	\$36 CDN	\$45 CDN
Total	\$66 CDN	\$83 CDN

When meals are included in the transportation fare or hotel charge or the cost of the conference fees, no claim for meals is permitted.

iii) **Non-P-Card Reimbursement**

Where a Claimant has paid out-of-pocket for eligible and authorized Travel or Hospitality expenses, they may seek reimbursement following the procedures set out below. Only one reimbursement method may be used per claim. Non- P-Card booked flights will only be reimbursed after travel has occurred.

Only Claimants directly incurring the expense may apply for reimbursement and reimbursement for an eligible business-related group meeting or event must be claimed by the most senior Claimant present.

Reimbursement is made through electronic funds transfer. It is the responsibility of the Claimant to provide all required information for this transaction including the complete 15-digit general ledger account number.

The University has the right to retrieve financial loss from any Claimant submitting a fraudulent reimbursement claim.

5. ELIGIBLE EXPENSES

The following expenses, provided they are properly incurred conducting legitimate University business, shall be eligible for payment via P-Card or for reimbursement by the University:

i) **Air and Train Transportation**

- a) Economy class air fare booked
- b) Economy class train ticket or bus ticket [Member Discounts – CAUBO](#)
- c) Advance seating and baggage charges
- d) Airport fees and taxes

- e) Flight cancellation insurance if not covered by an existing plan
- f) Travel medical insurance if not covered by an existing plan
- g) Currency Exchange Costs
- h) Business roaming charges while travelling

ii) Combining Personal and Business Travel

If a Claimant combines University business travel with personal travel, expenses related to direct travel to the business event are reimbursable. The University will only reimburse the Claimant for accommodation and meal costs for business travel days and will not reimburse costs related to stopovers made for personal reasons. Travel expenses related to a Claimant's spouse or family member are considered personal expenses and are not reimbursable unless such spouse or family member's expenses have a demonstrable business purpose and are approved by the Claimant's supervisor prior to the expense being incurred.

iii) Ground Transportation

a. Local Travel

The use of Metrolinx services is encouraged where practical, the following travel options will be reimbursed:

- Metrolinx Train [Go transit, Union Pearson Express-UPX]
 - Bus, subway [TTC/PRESTO]
 - Taxi or rideshare, such as Uber [Uber express pool, Uber pool, Uber X], Lyft or similar rideshare options at comparable rates. Uber XL is not an eligible expense.
- b. Ground transportation charges** (taxi, ride-share, airport shuttle) including reasonable gratuity where applicable (10%)
- c. Rental vehicle for standard (non-luxury) vehicle**
- d. Parking, highway tolls and kilometrage for use of own vehicle** where most economical and effective considering factors such as cost; efficiency; time constraints; and convenience. To be eligible for a kilometrage claim, a Claimant must be in good standing for insurance coverage and carry a minimum of \$1Million limit of liability insurance.

Kilometrage rate of \$0.55/km for the lessor of: the distance from the Claimant's place of work at the University to the destination the actual distance travelled from the Claimant's home to the destination. When kilometrage is claimed, no receipt is required but there must be supporting documents (i.e. to/from address)

iv) Hospitality

a) Meals

Meal costs should be limited to the cost of meals and beverages furnished in a hotel dining room or restaurant of an equivalent quality including reasonable gratuity (15- 20%). Individual and Internal meals are not to exceed the Breakfast, Lunch and Dinner limits per the [Treasury Board of Canada Travel Directives](#).

Individual: meal expenses when travelling for University business

Business: reasonable business-related meal expenses. To qualify as a business-related meal, it must include a client or guest and the meeting must be called specifically for the purpose of discussing legitimate University business.

Research: reasonable research-related hospitality. To qualify as eligible research related hospitality the *Research Hospitality Supporting* document in **Appendix VI** must be completed prior to the event and attached to the *Expense Reimbursement Form* in **Appendix IV**. The expenses must be eligible under the funding agency agreement or contract.

Internal: meal expense for an internal function. To qualify as an eligible internal function, the event or function must be a business-related event or meeting without external clients or

guests present, it must be called specifically for the exclusive purpose of discussing University business. Examples of eligible working meetings are training, planning or assessment functions. Meal costs for eligible internal functions must also comply with the budgetary constraints of each applicable department. Meal costs are expected to be incurred on-campus. The purpose of the function, names and position of the attendees at the function must accompany the claim.

b) Accommodation

Single occupancy standard room at lowest rate available using the *Canadian Association of University Business Officers (CAUBO)* Hotel Preferential Rates Program as set out in [Member Discounts – CAUBO](#). Reasonable gratuity for housekeeping (\$2-\$5) for up to two nights and (\$10) for a longer stay as well as legitimate, internet, and copier costs are reimbursable.

c) Miscellaneous Hospitality Expenses

Guests: reasonable hospitality costs for University guests invited for legitimate business purposes, such as University social and cultural events, visiting lecturers and fundraising events are reimbursable. There must be clear documentation as to the business purposes of the event noting names of individuals in attendance, their titles, and the organizations they represent.

Alcohol: claims for alcohol are eligible for reimbursement by the University only as part of a meal expense when it pertains to hosting or externally sponsoring a planned event or external networking meal at which non-university employees or individuals are present. Expenses for alcoholic beverages are not eligible for reimbursement from research grants. **The University will not reimburse a claim for alcohol served at internal working meetings where only University Faculty and Staff are in attendance.** The claim for reimbursement should include the purpose of the meeting and names and positions of those in attendance.

Reasonable laundry/dry cleaning costs: after seven consecutive days of business travel.

v) Other

Gift-Giving: Appropriate token gifts of appreciation valued up to \$50 may be offered in exchange for gifts of service or expertise to people who are not employed by the University.

Expenses for Flowers: As an expression of sympathy.

6. INELIGIBLE EXPENSES

The Broader Public Sector Act prohibits reimbursement of a number of expenses including the following expenses that are not eligible for payment via P-Card or for reimbursement by the University:

- a) Personal expenses not incurred for business purposes (such as entertainment, hotel room movies and personal sight-seeing trips)
- b) Claims for purchases that are required to be made under a University purchase order in accordance with the Purchasing Policies and Procedures Manual.
- c) Claims for purchases that are made using personal frequent flyer points
- d) Claims that are incomplete or not properly prepared or approved
- e) expenses not supported by receipts, proof of payment or other documentation
- f) expenses that may be claimed by an employee as a personal income tax deduction
- g) expenses that are being claimed for another employee (expense reimbursements for a group can only be claimed by the most senior level employee present)
- h) expenses that are paid for or reimbursed by a third party (including meals included in any of the travel fare, hotel charge or ticket cost of the event/conference)
- i) costs arising from lost or stolen property of the Claimant

- j) costs of upgrades to higher classes of service for air or train travel (except where medical or accessibility accommodations are necessary)
- k) luxury vehicles and ride services such as Uber XL and limousines
- l) excess or oversized baggage charges (unless necessary for the business purpose)
- m) claims for stipends or other forms of remuneration
- n) passport fees and service charges, interest charges or annual fees associated with personal credit cards
- o) tickets and fines for traffic and parking violations
- p) memberships in social or health clubs, where there is no demonstrated benefit to the University (subject to collective bargaining agreement provisions)
- q) beverages (coffee, water, tea, fruit juices, soft drinks) and food provided to faculty and staff (subject to Section 5 iv (a) "Internal")
- r) donations to charitable organizations or political parties/fundraisers unless approved by the President
- s) on-site parking (at the OCAD U campus)
- t) home service costs such as phone/fax, cable, internet, satellite
- u) towing, repair and gas charges for personal vehicle used for University business
- v) hospitality, incidentals or food expenses for consultants and contractors
- w) hospitality, gifts, and recognition of employees (excluding extended workday per collective agreement provisions)
- x) reimbursement or payment of expenses related to office social events, such as: going-away / retirement parties, employee promotions, holiday lunches

7. APPROVALS AND ACCOUNTABILITY FRAMEWORK

i) Approvals - General

No individual Claimant may authorize reimbursement by the University of their own expenses. The University is not obligated to reimburse Claimants for Travel or Hospitality costs that have not been previously approved.

It is the responsibility of each Claimant to ensure that they have obtained written approval in the form of a hand-written or electronic signature from their Direct Report in accordance with the procedures set out below. If the Direct Report is not available, the pre-approval must be granted by the person to whom that person reports.

Approval of the President's eligible expenses shall be required by the Chair of the Board of Governors and approval of the Chair of the Board of Governors' eligible expenses shall be required by the Chair of the AFRC (or their designates).

The claims of students, volunteers and guests are approved by the University's applicable unit budget owner.

ii) Approvals - Procedure

Individual Expense Reimbursement: In advance of submitting a reimbursement claim for eligible Travel and Hospitality expenses, Claimant must submit for the review and approval of their Direct Report a signed and completed *Individual Expense Reimbursement Form* as in **Appendix IV** with an original or scanned copy of the receipt and accompanying proof of payment for each transaction. If in agreement, the approver will indicate their approval by signing the form and

returning the fully-signed form to the Claimant. Otherwise, they will return the form unsigned to the Claimant for adjustment with a written explanation as to any items which fail to satisfy requirements under this Policy. Only Personal Expense Reimbursement Forms signed by both the Claimant and approver may be submitted for reimbursement.

No receipts are required when seeking approval for a Per Diem Allowance claim, however, copies of scanned supporting documentation of trip details such as travel receipt or conference itinerary should be attached to each claim. When claiming Kilometrage, no receipts are required but there must be supporting documents for the number of kilometers claimed (ie. distance to and from event address(es)) for each claim respectively. Gas repair expense may not be claimed.

iii) ACCOUNTABILITY FRAMEWORK

Personal Expense Reimbursement Forms must be signed by the Claimant who, by so doing, certifies that the most economical option was selected and that the expenses are for legitimate University business purposes and in accordance with this Policy and supporting procedures.

The approver's signature confirms the expenses were deemed necessary, were incurred for legitimate University business, are in accordance with departmental budgetary requirements and this Policy, and that adequate funding exists for the expenditure in question.

It is also the responsibility of the approver to ensure that claims for reimbursement are supported by all required original or scanned receipts and proof of payment.

8. P-CARD RECONCILIATION PROCEDURE

P-Card holders will receive a monthly statement that will report all activities during the previous month. All P-Card charges will be billed directly to and paid directly by the University. P-Card holder is responsible for resolving any discrepancies on the statement directly with the supplier.

Eligible P-Card expenses and approvals must be submitted online at [Logon \(centresuite.com\)](http://Logon.centresuite.com) no later than the 15th day of the month following the month in which the expense was incurred.

P-Card holders will be required to submit proof of purchase in the form of a point-of-sale sales receipt and supporting invoices where applicable as part of the reconciliation process. Receipts must be scanned and attached to the online expense report using Scotiabank's Centre Suite's receipt imaging function.

9. NON-P-CARD REIMBURSEMENT CLAIM PROCEDURE

Completed, signed and approved Personal Expense Reimbursement Forms, with accompanying signed and approved Pre-Travel Authorization Form (where applicable), as well as all scanned receipts and proof of payment must be submitted electronically to Accounts Payable at invoice@ocadu.ca no later than 30 days from the day on which the expense was incurred. Any foreign currency transactions must be converted to Canadian dollars at rate of exchange on the date of the transaction.

In the event receipts have been lost, Claimant must complete and submit the *Lost Receipt Form* in the form set out in **Appendix V** to the claim approver. No more than two lost items on a claim or five lost items within a fiscal year shall be allowed for the purposes of reimbursement.

In the case of lost or unavailable receipts for meals, reimbursement will be made at the per diem meal allowance amounts, reference to Section 4 (i) Mechanisms of Processing Travel and Hospitality Expenses: Per Diem Allowance. Reimbursements will not be made for expenses exceeding \$25 for which there is no receipt. Original receipts submitted for reimbursement become the property of the university.

Any questions about this Policy or completing or submitting reimbursement claims may be directed to the Controller in the Finance Office. As with all University expenses, Travel, Hospitality and related miscellaneous expenses may be subject to review at the University's sole discretion at any time by a member of the Finance Office and/or external or funding agency auditors. Claimants may seek a policy exemption through a request to the Chair of the Audit, Finance and Risk Committee.