

Ch2-s1-01

Travel, Meals, and Hospitality Policy & Procedure

Responsible Authority:	Senior Director, Finance
Approval Authority:	Senior Team
Date First Approved:	2010-12-08
Date Last Reviewed:	2020-08-18
Mandatory Review Date:	2023-08-18

NOTE: The travel policy noted below is effective immediately. As Chrome River is not yet fully operational, travel expense reports should continue to be submitted using the existing Travel Expense Report form. As meals expenses have now been transitioned to per diems, employees should no longer be charging meal expenses to College procurement cards (P-Cards). Any meal expenses charged to a P-card will be invoiced back to the employee.

PURPOSE

This policy sets forth the guidelines for allowable travel, meal and hospitality expenses to ensure the expenditure of College funds is properly authorized and supports College business, initiatives and goals and is of an appropriate standard. In addition, it is a framework of accountability to guide the effective oversight of college resources in the reimbursement of expenses.

SCOPE

This policy applies to all College employees, Board of Governors members, appointees, volunteers, students travelling on College business and all consultants and contractors engaged by the College.

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.

DEFINITIONS

This includes an explanation of terms and abbreviations used within the policy and procedure.

Word/Term	Definition
Broader Public Sector (BPS) Organizations	BPS Organizations include those organizations who receive government transfer payments to provide services to the public. These include: colleges, universities, school boards, hospitals, long-term care facilities, community care access centres and children's aid societies.
Chrome River	An integrated, electronic travel expense management tool. All travel pre-approvals, advance requests, mileage claims and expense reports must be submitted via Chrome River.

Hospitality	The provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged to work for the College, any other Broader Public Sector (BPS) organizations, or any of the other Ontario government ministries, agencies or public entities.
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.
Managerial Discretion	For the purpose of this Policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Policy. There is no discretion to depart from the principles and the mandatory requirements of this Policy. When exercising discretion, the rationale must be documented and filed with the claim.
Meeting Expenses	The provision of food, beverage, transportation, room rental and other related expenses to College employees, any other Broader Public Sector (BPS) organizations, or any of the other Ontario government ministries, agencies or public entities for business purposes.
Procurement Card (P-Card)	P-Cards is an alternative method to Purchase Orders for purchasing small dollar value goods. It should never be used for travel costs. P-Cards will only be issued to departments based on the Dean/Director and Vice President Finance and Administration approval.
Travel Card (T-Card)	College approved credit card issued to those employees who regularly travel (more than once per year) on College related business. The card is to be used for travel-related expenses only. Procurement cards (P-cards) are <u>not to be used for travel related expenses.</u>
Itemized Receipt	A document from the vendor itemizing the goods and/or services received, and the cost per unit of each good and/or service. A “tear-tag” showing the total charge is not considered a receipt. Credit card and charge slips are only considered a receipt if they provide the detailed itemization mentioned above.

POLICY

Rules and procedures surrounding expenditures and employee reimbursement of expenses are based on four principles.

- a) **Accountability** – The College is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business 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.
- 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 and authorized expenses incurred by employees while on College business will be reimbursed. An employee should not incur a financial loss as a result of providing authorized College business.

This policy aligns with the Broader Public Sector Expenses Directive, issued by the Management Board of Cabinet. http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_expenses_directive.html

PROCEDURE

<u>Action</u>	<u>Responsibility</u>
1. Employee Reimbursement	
1.1 Employees must obtain approval from the appropriate authority before incurring any expenses on College business. Authority levels are outlined in Appendix 3: Accountability and Signing Authorities.	
1.2 Employees seeking reimbursement for expenses must provide itemized receipts for all items being claimed with the exception of meals that fall under the per diem (section 9 and Appendix 2).	
1.3 Employees who are issued Travel Cards are responsible for ensuring they pay their statement balance in a timely manner. The College will not reimburse employees for any late charges incurred.	
1.4 Employees travelling on College related business who do not have a Travel Card will be responsible for paying travel related expenses out of pocket and seeking reimbursement through the submission of an Expense Report in Chrome River. In certain circumstances, an employee may be eligible for a pre-approved travel advance.	
1.5 Employees approving expense claims must ensure that the expenses being claimed are the result of approved College business and that all original or electronic, itemized documentation is present before providing an authorizing signature.	
1.6 Employees cannot approve their own expenses. Approval at the next, higher level must be obtained before the claim can be processed.	
1.7 In situations where expenses are incurred for a group of employees, only the most senior person present at the event may make a claim for the expenses. All individuals in the group must be listed along with the business rationale.	
2. Travel	
2.1 The College will pay legitimate travel expenses of persons travelling on College business. Travelling expenses are allowed for the employee only. Any share of expenses applicable to the employee's spouse or other relatives shall not be reimbursed.	
2.2 Whenever possible, travel will be arranged for the day of the meeting/appointment and all associated costs incurred, while on College business, will be of the most economical means available.	
2.3 It is intended that College staff members shall be afforded travel and accommodation which are comfortable and of good quality, but neither sumptuous nor substandard.	

- 2.4 The Travel and Advance Authorization form must be completed and approved in Chrome River by the appropriate authorities before any expenses are incurred. All travel allowances as stipulated in this policy are in terms of Canadian currency unless otherwise stated.
- 2.5 Any advance overpayments are considered a debt owing to the College and any overpayment will be deducted from the employee's pay, or if the employee has left the College, the employee will be invoiced for the amount owing.

3. Hospitality

- 3.1 Hospitality expenses are limited to the provision of food, beverage, accommodation, transportation and other amenities provided to people who are not engaged to work for the College, any other Broader Public Sector (BPS) organizations, or any of the other Ontario government ministries, agencies or public entities.
- 3.2 Hospitality may only be provided when it does not obligate, appear to obligate or inappropriately influence the recipient and is provided in support of the College's initiatives and goals.
- 3.3 Hospitality events should use College-owned facilities whenever available and appropriate. Off- site hospitality events (including those in private residences) must be approved, in writing, by a member of the Senior Team.
- 3.4 Hospitality does not include office social events, staff holiday parties/lunches, flowers, donations, gifts, or memorials. These expenses will not be reimbursed,
- 3.5 Contractors and consultants are not eligible for hospitality expense reimbursement.

4. Alcohol

- 4.1 Alcohol can only be served at hospitality events when prior, written approval has been obtained from the President.
- 4.2 If a department of the College deems the service of alcohol to be integral to their business (such as the service of alcohol at events promoting some hospitality programs), the department may apply for special status that would allow the Board of Governors to approve the service of alcohol at hospitality events for the academic year. Special status would have to be requested and approved annually. Only the Board of Governors can grant approval for special status.
- 4.3 The serving of alcohol must be done in a responsible manner in accordance with the Alcohol and Gaming Commission of Ontario (ACGO); food must also be served.
- 4.4 The department hosting the event is responsible for obtaining any required liquor licenses and complying with all Federal and Provincial laws.
- 4.5 Alcohol cannot be claimed as a meeting expense, or as part of travel meal expenses.

- 4.6 Employees will not be reimbursed for alcohol served or consumed at events in which only College employees, Broader Public Sector (BPS) organizations, and any of the other Ontario government ministries, agencies or public entities are present.

5. Meeting Expenses

- 5.1 Meeting expenses are allowed when the meeting is due to College business and the meeting is not a regularly scheduled departmental meeting. Other examples of meeting expenses include activities and events provided to College staff and/or other BPS employees which advance the College's strategic directions, or staff professional development events. All meeting expenses require **prior** written approval by the appropriate supervisory staff member.
- 5.2 The College may also 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 governmental objectives. Such expenses may be claimed as meeting expenses provided approval is obtained from the appropriate Vice-President.
- 5.3 The President may also approve College-wide events for business purposes or where the event is considered desirable as a matter of protocol or courtesy.
- 5.4 Meeting expenses do not include office social events, staff holiday parties/lunches, flowers, donations, gifts, or memorials. These expenses will not be reimbursed.
- 5.5 Meals served to employees as part of a meeting are only allowable in cases where the meeting falls over a regular meal period and the meeting could not be accommodated at any other time. If an employee submits a claim for reimbursement of meeting expenses, original, itemized receipts must accompany the claim as well as proof of the business nature of the meeting, such as the agenda from the meeting and list of participants.
- 5.6 Light refreshments may be served at staff-only meetings where the meeting is in excess of 2 hours, or when the meeting involves non-staff members (also see Ch1-s1-15 Catering for Meetings).

6. Gift Giving

- 6.1 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. Cash and gift cards cannot be given as token gifts, and appropriate receipts must accompany any claim for reimbursement.

7. Failure to Adhere to Policy

- 7.1 Should an employee fail to adhere to the Travel, Meals and Hospitality Policy, the supervisor of the employee will take appropriate corrective action. If necessary, written notification from Financial Services will be issued to the employee and their

supervisor. Other actions may include the review of the employee's authorization to travel.

- 7.2 If an approver exercises discretion in making an exception to this policy, in order to ensure proper record keeping for audit purposes, written documentation detailing the exception must be made by the claimant and signed by both the approver and the appropriate Vice President, or President, as appropriate, and must accompany the claim.
- 7.3 Since expenses are subject to audit, ineligible expenses identified through audit shall be reimbursed to the College by the claimant.

8. Before Travel

8.1 Travel and Advance Authority

Employee

- 8.1.1 Complete the applicable Pre-Approval in Chrome River prior to incurring any expenses.
- 8.1.2 Ensure all necessary approvals have been completed prior to travel. Additional approvals may be required for out of province and/or out of country travel. See Appendix 3 for listing of required approvals for specific geographic regions.
- 8.1.3 If a travel advance is being requested, the approved Chrome River advance request must be received in Accounting Services, a minimum of 5 working days before the advance is required.
- 8.1.4 A second travel advance will not be issued while any other travel advance for the same employee remains outstanding.

8.2 Air / Train Travel Tickets

Employee

- 8.2.1 Travel will normally be by the most economical class.
- 8.2.2 All arrangements for air/train travel can be made directly with the College's preferred travel agency.
- 8.2.3 Travel arrangements may also be made by the employee, with their manager's approval, by using online services or by contacting the airline directly.
- 8.2.4 International (outside North America)

If travelling internationally (outside North America), in addition to the obligations set out elsewhere in this Policy, the following applies:

Requests for international travel must include:

- a) Prior written approval of immediate supervisor and the President;

- b) written rationale demonstrating critical value of travel for college priorities and interests, and details how the travel will produce a benefit for the College;
- c) documentation showing anticipated expenses for accommodation, meals, flights and ground travel, (note that the most reasonable method of travel must be used whenever possible, taking into account comfort and safety);
- d) on an international flight over 8 hours, premium economy seating may be permitted with prior approval of the President;
- e) confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel and rationale for decision to travel if a travel warning is in place.
- f) International train travel (outside North America) should be at the Canadian equivalent to coach class. unless alternate arrangements have been pre-approved by the President.

8.3 Special Status for International Travel

Employee

For some individuals, the requirement to travel internationally may be considered integral to their business. To ensure that the approvals 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 their approver to approve international travel according to a schedule in advance, (and must be kept in a readily accessible format for seven years, should it be requested by Auditor General).

8.4 Travel by Vehicle

Also refer to Ch3-s5-04 College, Personal, Rental Vehicle Use

- 8.4.1 Employees are encouraged to rent a vehicle under the College's name rather than use their own vehicle when travelling on out of town trips. The general rule is to rent a vehicle if travelling more than 200 kilometres.

Employee

When use of personal vehicle is appropriate under policy Ch4-s5-04, mileage will be reimbursed as per the Ontario Public Sector (OPS) northern kilometeric rates.

- 8.4.2 Employees travelling together or to the same destination will share automobiles where practical.
- 8.4.3 A list of preferred vehicle rental agencies is available from Purchasing. Arrangements can be made through the College's preferred travel agency, or directly with the College's preferred vehicle rental agency.
- 8.4.4 When renting a vehicle for College business travel, employees must ensure that they rent the vehicle under the name,

“Confederation College of Applied Arts and Technology” and not the employee’s name. This ensures that the College’s commercial insurance policy provides coverage.

8.4.5 No vehicle rental insurance should be purchased from the vehicle rental agency when travelling on College business for less than 7 days. Employees are to accept Collision Damage Waiver (CDW) for rentals that are 7 days or more only if the rental is not being paid for using a college Travel Card. Vehicle rentals should be paid for using a College Travel card to ensure appropriate insurance coverage.

8.4.6 The College T-card is to be used when renting vehicles. Employees are to decline the insurance from the rental agency. If the employee does not have a T-card, 8.4.4 and 8.4.5 will apply.

8.5 Travel Insurance

8.5.1 The College’s extended health care plan provides limited out of country coverage for hospital and medical expenses. Employees travelling outside of Canada on College business are strongly encouraged to purchase additional out-of-country health insurance. The College will reimburse the cost of the premiums for such coverage if supported by appropriate receipts. Employee

8.5.2 Trip cancellation insurance will be covered by the College, but does not include change of mind.

8.6 Accommodation

8.6.1 Accommodation will be the most economical (Government or Corporate rate where available). Employee

8.6.2 Accommodation arrangements can be made through the College’s preferred travel agency, directly with the College’s preferred accommodation provider, or on the world wide web.

8.6.3 Hotel guarantees will be billed to the College’s corporate credit card. Traveller’s personal credit card may be used when corporate card is not available.

8.6.4 Personnel travelling on college business who are not college employees should be provided with a letter indicating that they are travelling on College business and are entitled to receive the Government or Corporate rate where available. Travel Approver

8.6.5 Private non-commercial accommodation with relatives or friends may be arranged. An allowance of \$50.00 per night world-wide may be claimed in lieu of a charge for commercial accommodations, provided the funds are used for a gift, or token of gratitude for your host. Instead of a receipt, you must submit a written explanation describing the purpose of your trip, identifying the host and the number of days you stayed. Employee

9. During Travel

9.1 Meals Employee

9.1.1 **In Canada**

Meals taken during travel will be reimbursed on a per diem per meal. (see Appendix 2 – maximum meal rates chart)

Reimbursement for meals will be for meals consumed during the period of business travel only.

9.1.2 **International Meals (Outside of Canada but in North America)**

Per diem rates for travel within North America are the same values in the destination currency. Foreign Currency transactions will be converted to Canadian dollars within Chrome River.

9.1.3 **International Meals (Outside of North America)**

Per diem and incidental amounts will be reimbursed at the rates specified in the National Joint Council Travel directive (see “Related Materials” for link).

9.1.4 In limited and exceptional circumstances (e.g. health considerations; limited options available) where a meal expense is higher than the meal reimbursement rate, the actual cost of the meal may be reimbursed. In these situations, the claim for meal reimbursement must be accompanied by an original itemized receipt and a written rationale for exceeding the rate. A credit card slip is not sufficient. However, the total claim for the full day cannot exceed the total daily limit, unless itemized receipt is provided for all meals. Pre-approval required and is subject to managerial discretion.

9.1.5 Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences, or when the meal is outside of the business-required travel time.

In circumstances where grocery purchases may be required, employees must obtain pre-approval by their respective manager. This request and approval must be noted in the Chrome River pre-approval and included with itemized receipts, expense claim form.

9.1.6 Meals for groups of people (Refer to 1.7) will be reimbursed at per diem rate per person.

9.2 **Incidental Expenses**

Employee

9.2.1 **Withing North America:** For each full day of travel, an employee may claim up to \$6.00 for incidental expenses such as gratuities (excluding taxi), laundry, dry cleaning, etc.

9.2.2 **Outside North America:** Incidentals will be reimbursed at the rates set out in the National Joint Council Travel directive (see “Related Materials” for link).

9.2.3 **Foreign Currency:** Incidentals expenditures in foreign currency will be converted to Canadian dollars within Chrome River.

- 9.3 **Telephone** Employee
- 9.3.1 Long distance phone calls should be of a reasonable duration and frequency kept to a minimum.
- 9.4 **Hospitality While Traveling** Employee
- 9.4.1 Hospitality cannot be claimed for consultants, contractors or other Broader Public Service employees.
- 9.5 **Taxi** Employee
- 9.5.1 Travel by means other than taxi is considered the norm, however, taxis 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) other means of transportation is not available in a timely/predictable manner or would be unsuitable.
- 9.5.2 Taxis may not be used to commute to work or home except under exceptional circumstances; for instance:
- a) health or safety conditions indicate it is the best, appropriate option; or
 - b) transport of work-related baggage or parcels is required.
- 9.5.3 Reasonable gratuity of up to 10% can be claimed for taxis in North America.
- 9.6 **Public Transit** Employee
- 9.6.1 Local public transportation including hotel/airport shuttles should be used wherever possible.
- 10. After Travel**
- 10.1 Chrome River Travel Expense Claim Form**
- 10.1.1 Complete an Expense Report in Chrome River for reimbursement of allowable expenses. An expenses report must be completed if expenses are being claimed, or if a travel advance was issued to the employee. Employee
- 10.1.2 The Chrome River Expense Report must be submitted **within 5 working days of the completion of the trip.**
- 10.1.3 Itemized receipts for all expenses being claimed must be submitted with the Chrome River Expense Report.
- 10.1.4 The Chrome River Expense Report must be approved electronically according to the Signing Authority Chart in Appendix 3 prior to electronic submission to Finance for payment.

- 10.1.5 Approvers of Expense Reports must ensure that claims are for legitimate business expenses only and are in compliance with this policy, including all required documentation to support the claim (itemized receipts). Travel Approver
- 10.1.6 An employee cannot approve his/her own expense report. The employee must obtain approval from the next, higher level of signing authority as outlined in the Signing Authority in Appendix 3. Employee
- 10.2 Travel Advance Over-payment**
- 10.2.1 Any travel advance overpayments are considered a debt owing to the College and is subject to re-payment. If the employee has left the College, the employee will be billed for the amount owing. Finance
- 11. Non-travel Related Expense Reimbursement**
- 11.1 Request for Payment form must be complete with authorizing signatures and original, itemized receipts for all items being claimed and submitted to finance. Required authorizations can be found on the Signing Authority Chart in Appendix 3 of this document. Employee
- 11.2 Approvers of small dollar reimbursements must ensure that the expenses incurred were the result of College business and that all original, itemized receipts supporting the claim are present. Approvers cannot approve their own expenses, in these situations approval must be obtained from the next higher level.
- 11.3 Approvers of small dollar reimbursements must ensure that the expenses incurred were the result of College business and that all original, itemized receipts supporting the claim are present. Approvers cannot approve their own expenses, in these situations approval must be obtained from the next higher level.
- 11.4 Finance will process all complete claims via direct deposit. Finance
- 12. Combining College Business with Personal Travel**
- 12.1 Occasionally an employee may take a trip that includes both personal and business travel. A combination trip benefits the traveller to some extent. Employees should exercise special care not to seek reimbursement for expenses that could be construed to be personal as personal expenses will not be reimbursed by the College. Employee
- 12.2 When combining business and personal travel, the employee is still responsible to seek out the most economical direct-route travel cost. All route or schedule deviations, and any difference between actual expenses must be explained. If the traveller makes voluntary changes to his/her travel arrangements for personal reasons (i.e., to arrive back earlier, etc.), the College will not reimburse the additional costs. Employee

- | | | |
|------|--|-----------------------|
| 12.3 | The cost of personal travel (e.g. extending trips or excursions for personal benefit) is not eligible for reimbursement. Prior to the employee scheduling indirect routes, the employee's supervisor and the employee must agree on a fair allocation of expenses for the trip. In no event will the College's portion of expenses exceed what would have been charged had the personal travel not occurred. | Employee/
Approver |
| 12.4 | The Employee must obtain vacation approval from his/her supervisor according to the vacation policy or collective agreement prior to making combined business and personal travel arrangements. | Employee/
Approver |

SUPPORTING DOCUMENTATION

- | | |
|------------|---|
| Appendix 1 | Before, During, After Travel |
| Appendix 2 | Meal Allowances Chart |
| Appendix 3 | Chart of Accountability and Signing Authorities |

RELATED POLICIES, PROCEDURES, PRACTICES

- | | |
|------------|--|
| Ch1-s1-15 | Catering for Meetings |
| Ch2-s2-01 | Purchasing Practices |
| Ch2-s2-05 | Spending Authorization Limits |
| Ch4-s5-04 | College, Personal, Rental Vehicle Use |
| Ch9-s1-01 | Alcoholic Beverage Services |
| Ch11-s2-01 | Governors Travelling on College Business |

RELATED MATERIALS

Alcohol and Gaming Commission of Ontario
<https://www.agco.ca/>

Broader Public Service Expenses Directive
http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_expenses_directive.html

Broader Public Service Procurement Directive
http://www.fin.gov.on.ca/en/bpssupplychain/documents/bps_procurement_directive.html

National Joint Council Travel Directives – International Travel
https://www.njc-cnm.gc.ca/directive/d10/v238/s644/en#s644-tc-tm_4

Ontario Public Sector (OPS)
<https://www.ontario.ca/document/travel-meal-and-hospitality-expenses-directive>

APPENDIX 1

BEFORE, DURING, AFTER TRAVEL

NOTE: Parking infractions and penalties incurred for non-cancellation of guaranteed travel arrangements are the employees responsibilities. Reimbursement will only be considered in exceptional circumstances.

a) Before Travel

Travel and Advance Authorization Form - must be properly filled out, signed by the claimant and approved by the proper signing authority before any expenses are incurred. When advances are being requested, the Travel and Advance Authorization form should be forwarded to Finance a **minimum of 5 working days in advance of the travel date.**

Travel arrangements including flight/rail tickets and accommodation can be booked through the College's preferred travel agency. Travel arrangements may also be booked directly by the employee using a College corporate card. Appropriate health insurance should be purchased for out of country travel.

b) During Travel

Retain **ALL** original, itemized receipts for expenses incurred. These receipts must accompany **all** claims.

Maximum Meal Reimbursement Values (only amounts spent up to the maximum will be reimbursed) unless pre-authorized by member of Senior Team to exceed values.

Receipts/Records

- Accommodation Receipts are required for accommodation.
- Vehicle Rentals Receipts are required for vehicle rentals.
- Parking Receipts are required for parking.
- Tips/Gratuities - Reasonable expenses with receipt will be allowed.
- If personal vehicle is used for business travel, record the actual kilometres driven

c) After Travel

Submission of Travel Claims must be submitted **within 5 working days** or any advance made may be recovered without further notice.

APPENDIX 2

MEAL ALLOWANCE CHART

Travel in Canada

The following is the daily per meal allowance.

a)	Breakfast	\$	15.00
b)	Lunch	\$	20.00
c)	Dinner	\$	<u>35.00</u>
	TOTAL not to exceed per day	\$	70.00

Rates are subject to change as per the Broader Public Sector Directive.

International Travel

Bank of Canada link for currency exchange rate:

<http://www.bankofcanada.ca/rates/exchange/daily-converter/>

APPENDIX 3

CHART OF ACCOUNTABILITY AND SIGNING AUTHORITIES

Required Authorizations Prior to Incurring Expense(s)					
	President	Vice-President	Dean/Director	Manager/Chair	Other Employee
TRAVEL					
Authority to travel within Ontario	N/A	President approval	Supervisor approval	Supervisor approval	Supervisor approval
Authority to travel outside Ontario but within Canada	N/A	President approval	Vice-President approval	Supervisor and Vice-President approvals	Supervisor and Vice-President approvals
Authority to travel outside of Canada	Chair of the Board of Governors approval	President approval	Vice-President & President approvals	Supervisor, Vice-President & President approvals	Supervisor Vice-President & President approvals
ALCOHOL					
Authorization to serve alcohol at hospitality events and approve claims for alcohol	Chair of the Board of Governors authorization & approval required	President authorization & approval required.	President authorization & approval required.	President authorization & approval required.	President authorization & approval required.

Signing Authority Limits to Approve Travel Advances & Expense Reimbursement					
	President	Vice-President	Dean/Director	Manager/Chair	Other Employee
Travel funds advance	No limit	Estimated claim up to \$5,000	Estimated claim up to \$2,000	Estimated claim up to \$1,000	N/A
Travel expense claim	No limit	No limit	\$24,999	\$24,999	N/A