



OFFICIAL COLLEGE POLICY

EXPENSE REPORTS
(7130-3)

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Division or Sector: Finance Department

Responsibility: Director of Administrative Services and Financial Services

Approved by the Vanier College Board of Directors: June 19, 2018

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1 SCOPE:

To reimburse for expenses for professional meetings or conferences, external representation expenses incurred on behalf of the College.

2 OBJECTIVES:

- a) To ensure that College employees and Board Members are reimbursed fairly for reasonable expenses incurred during the course of their duties; and
- b) To ensure that the College's use of public funds is effective and appropriate.

3 PROCEDURES:

3.1 Use of Proper reimbursement Method is Necessary

Meals (**not including alcohol**), travel and lodging expenses shall be submitted for approval and reimbursement on the prescribed method within 30 days following the date of the latest expense.

Reimbursements to individuals for an amount less than \$100.00 may be processed using Petty Cash funds for non-reoccurring emergency purchases. *(Refer to the Petty Cash procedure)*

3.2 Approval, Receipts and Budget Codes

The Expense Report request must be completed and approved in accordance with the Finance policy 7130-1 (Policy on approval limits).

All expense reports for managers should be approved by their immediate supervisor. The Director General's expense reports must be approved by the Chairman of the Board of Directors. Expenses incurred by a member of the Board of Governors in the course of business for which the member is duly mandated shall be approved by the Board Chair. Such expenses incurred by the Chair shall be submitted to the Director of Corporate Affairs for approval.

All expense reimbursement requests must be supported by receipts. Receipts can be scanned and attached to the reimbursement request. A brief description of the expenditure must be made on the expense reimbursement request using the proper budget code.

The Finance Department may refuse all requests if the above procedure is not followed. This could delay the reimbursement process.

3.3 Transportation

a) *Personal cars*

The reimbursement rate is forty-nine (\$.49) cents per kilometer.

Individuals using their cars for extended trips beyond the Metropolitan Montreal area must first have approval from the appropriate manager.

The college is not responsible for damages to staff member's car incurred while using the car for college business. The owner must ensure that their automobile insurance is adequate.

The college does not reimburse for traffic and/or parking violation fines.

b) *For travel by taxi (only in urban areas), the actual cost is reimbursed*

c) *Public transportation: bus, metro or train, reimbursement is based the price of a single ticket.*

d) *Travel by air should be at the equivalent economy airfare exception should be approved by the Director General prior to departure.*

3.4 Meal Expenses

a) Allowances for meals (**not including alcohol**) are as follows:

Breakfast	\$15	if departure is before 8 am
Lunch	\$20	if the activity is between 11 am and 1 pm
Dinner	\$35	if return is after 6:30 pm
Complete Day	\$70	maximum

Meal costs include taxes and tips. All expense reimbursement requests must be supported by receipts.

b) International travel allowances for meals (**not including alcohol**) will be reimbursed as per the above per diem and at the currency of the destination.

c) For external representation, reasonable expenses are reimbursed and are subject to the Director General's approval. The reverse of the meal receipts should indicate the number of persons and the event.

3.5 Accommodations

a) Travelers are strongly encouraged to use standard accommodations at reasonably priced mid-market hotels.

b) Lodging at the home of a relative or friend, if pre-authorized by the appropriate manager, is reimbursed at \$40 per night.

3.6 Cash Advance Request

- a) When necessary, a cash advance will be possible to an employee who requests one. Advances may be obtained by completing a Cash Advance Request. No additional advance or reimbursement of any kind shall be possible if settlement of a prior cash advance is outstanding.
- b) All cash advances must be settled by submitting an expense report request to the Finance department within 30 working days following the completion of the event. If an amount is to be returned to the college, a personal cheque in the correct amount, payable to Vanier College, must be received in the Finance department.

Purchases of materials, books, and other goods should not be charged using an expense report request and should go through Purchasing, Bookstore, Print shop and Library Services as appropriate or be paid using a Payment Request. Such expenses if deemed inappropriate will not be reimbursed.

3.7 Credit Card Holders

The above criteria applies.

Corporate Credit Cards

- a) Expenditures covered by corporate credit cards must be reconciled and sent to the Finance department within five (5) days of the date of the monthly statement.
- b) Cardholders must have their monthly statements authorized by their immediate supervisor prior to forwarding the statement to the Finance department.
- c) Cardholders must retain the original receipts, for at least one year, for their own records and submit a copy with the monthly statement for authorization and processing.
- d) Cardholders must ensure that all purchases made using the College credit card respect with the By-Law Number 9, Concerning Procurement Contracts for Goods, Services, and Construction.

Personal Credit Cards

Employees may choose to use their personal credit cards to pay their business expenses. The College cannot be held liable for credit charges or late payment charges on an employee's personal credit card.

Restriction

Use of a credit card, either personal or issued in the name of the College, is restricted to purchases exempted from the tendering provisions of By-law Number 9 on Procurement. Nevertheless, in exceptional circumstances when tendering provisions have been followed, a personal or a College credit card may be used when traditional purchasing procedures (requisition – purchase order – cheque/electronic transfer) are unacceptable to the supplier and no other supplier is qualified to supply the goods or services.

3.8 Exceptions

Only the Director General or the Director of Administrative Services and Financial Services may authorize an exception to this policy.