

TYPE:	Administrative
TITLE:	Business and Travel Expense Reimbursement
NO.:	ADMIN-215
RESPONSIBILITY:	Vice President, Corporate Services and Chief Financial Officer
APPROVED BY:	Durham College Leadership Team
EFFECTIVE DATE:	April 2026

1. Introduction

Expenditures for which individuals intend to receive reimbursement should only be incurred to further this mission. Clear and consistent standards for the responsible use of financial resources are vital to public trust. Articulating a system for the proper expenditure and substantiation of expenses allows Durham College to promote good financial stewardship and assure the fair, equitable and judicious use of college funds. It also ensures the college is in line with the most current provincial legislation and requirements, as they pertain to business expenses.

Durham College will authorize expenditures and reimburse employees for actual and reasonably incurred College business expenses that meet the requirements of this policy and 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 and procedure are consistent with the Broader Public Sector Directive dated January 2020 and the mileage and meal rates are consistent with the Canada Revenue Agency regulations, and is applicable to all Durham College employees, volunteers, contractors, consultants and members of the Board of Governors.

2. Purpose

This policy and procedure provide a framework for incurring, reporting, reviewing and receiving reimbursement for allowable business expenses. It is also to set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices and provides a framework of accountability to guide the effective oversight of College resources in the reimbursement of expenses.

3. Definitions

Refer to [Durham College's Standard Definitions](#).

4. Policy statements

- 4.1. Durham College shall provide information and guidance about the appropriateness of incurring, reporting and receiving reimbursement for allowable business expenses.
- 4.2. Allowable business expenses shall be within approved budget allocations.
- 4.3. Allowable business expense reimbursement shall be authorized by individuals with signing authority. (Schedule of Authority ADMIN-259)
- 4.4. The Business and Travel Expense Reimbursement policy and procedure references:
 - 4.4.1. Financial thresholds and per diem rates for categories of allowable business expenses;
 - 4.4.2. Timelines for submitting requests for reimbursement and for receiving payment;
 - 4.4.3. Documentation requirements for allowable business expenses. Employees may be required to provide additional information to support reimbursement;
 - 4.4.4. The criteria for the reimbursement of allowable business expenses; and
 - 4.4.5. Monies that can be paid in advance of an allowable business expense being incurred.
 - 4.4.6. For the purposes of this policy, local travel refers to regular work travel within 250 km of the workplace, a distance that allows an employee to reasonably return home on the same day. Business travel is defined as travel on behalf of the college, over 250 km where it is reasonable that the employee cannot return home on the same day.
- 4.5. Individuals shall request reimbursement only for their individual allowable business expenses and provide original signatures (or digital signature) on reimbursement request documentation.
- 4.6. All employee business-related expenses must be charged directly to the corporate purchasing card issued to the employee who incurred the expense. This requirement applies to all expense categories, including but not limited to travel, meals, hospitality, professional development, conferences, subscriptions, and memberships. Under no circumstances may an employee use their own corporate purchasing card to pay for expenses incurred by another employee. Employees are not permitted to approve their own expenses or corporate card transactions. All expenses must be reviewed and approved by the employees' designated approval in accordance with the College's delegated Schedule of Authority Policy. Any exception to these requirements must be approved in

advance by the Vice President, Corporate Services and Chief Financial Officer and must be formally documented.

- 4.7 Expenses that appear to, or actually, provide personal benefit to an employee, without a valid business purpose, shall not be reimbursed.
- 4.8 Employees shall not be reimbursed for the purchase of capital assets.
- 4.9 Foreign currency expenditures shall be reimbursed using the average monthly Bank of Canada exchange rate.
- 4.10 Employees shall return to Durham College all monies in excess of substantiated expenses within prescribed timelines.
- 4.11 Allowable business expenses of the College President shall be reviewed for compliance with the policy and procedure by the Vice President, Corporate Services and Chief Financial Officer and approved by the Chair of the Board's Audit and Finance Committee or the Vice Chair of the Board of Governors.
- 4.12 Allowable business expenses incurred by members of the College's Board of Governors shall be reviewed for compliance with applicable policies and procedures by the Vice President, Corporate Services and Chief Financial Officer, and subsequently approved by the Chair or Vice Chair of the Board.
- 4.13 Any exemption from this policy shall be authorized by the President.
- 4.14 Durham College retains the right to refuse, in whole or in part, reimbursement of business expenses.

5. Procedure

5.1. Accountability framework

- 5.1.1. The President and/or the College leadership team have the authority to establish additional rules regarding expenses. Any additional rules should be consistent with those laid out in this procedure and be necessary to meet specific operational needs. These additional rules do not replace any rules required in this procedure and must be made accessible to everyone covered by the new rules.
- 5.1.2. 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.

5.2. Managerial discretion

- 5.2.1. For the purpose of this procedure and the expense rules, 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. All decisions made under the expense rules should be made very carefully.

5.2.2. When exercising managerial discretion, the rules on documentation should be followed so the rationale will be included in the claim file.

5.2.3. Approvers are accountable for their decisions, which should be:

- a) Subject to good judgment and knowledge of the situation;
- b) Exercised in appropriate circumstances; and
- c) Comply with the principles and mandatory requirements set out in this procedure and the expense rules.

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

- a) Able to stand up to scrutiny by the auditors and members of the public;
- b) Properly explained and documented;
- c) Fair and equitable;
- d) Reasonable; and
- e) Appropriate

5.2.5. 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.

5.3. Posting

This policy and procedure is posted on the College's external website and employee intranet (ICE), so it is available to all College employees and the public.

5.4. Alcohol

Alcohol cannot be claimed and will not be reimbursed as part of a business travel or meal expense. For rules regarding reimbursement for the service of alcohol as part of a hospitality event see section 5.5.

5.5. Hospitality

5.5.1. Provisions, expenses, permits, and arrangements

- a) 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 Broader Public Sector (BPS) agency under the *Broader Public Sector Accountability Act 2020* or Provincial

ministry or agency covered under the Ontario Public Service Travel, Meal and Hospitality Expenses Directive.

- b) Hospitality expenses for guests should be limited to the cost of meals and beverages furnished in a hotel dining room or restaurant.
- c) Entertainment of a different variety (e.g. golf, athletic events, theatre productions, etc.) requires prior approval of the department Vice-President. Unapproved entertainment will not be reimbursed.
- d) Temporary parking permits purchased for visitors through the Parking office are allowable, however payment or reimbursement of parking tickets, even if incurred during the course of business, is not allowable.

5.5.2. Rules

- a) Functions involving only people who work for the College are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this policy and procedure.
- b) Hospitality may be extended in an economic and consistent manner when:
 - It can facilitate College business; and
 - It is considered desirable as a matter of courtesy or protocol.
- c) 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.
- d) College sanctioned events such as those relating to recognition, condolence or remembrance, or length of service achievements may qualify for reimbursement. These events must be approved by the President prior to the event.
- e) Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, below).

5.5.3. 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) Pursuit of commercial contracts/agreements where approved by the President; and
 - g) Other hospitality functions as approved by the President, providing they conform to the rules listed in this section of the procedure.

5.5.4. Responsibilities regarding alcoholic beverages

- a) Approval is required from the President, with no delegation of authority;
- 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;
- d) Alcohol should be provided in a responsible manner (e.g., food must always be served when alcohol is available);
- e) All College-sponsored events held on campus, at which alcoholic beverages are served, require that the Office of Risk Management be engaged to ensure the safety of all guests; and
- f) All events with alcoholic beverages must follow the campus procedure for on/off campus events, which includes the use of an “Application for on campus event form” and the “Application for off-campus event form” as applicable.

5.5.5. Gift giving

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.

5.5.6. Gift Cards

Gift cards may be offered to non-employees including students, who provide services to Durham College in a volunteer capacity and are provided to acknowledge the individuals' contributions. Gift cards are not intended to represent full compensation for time and effort expended. Where gift cards are provided, the 'Gift Card Acknowledgement Form' must be completed and submitted with the expense reimbursement. It is the responsibility of the individual(s) receiving gift cards to consult with Canada Revenue Agency guidelines with regards to reporting of taxable income.

5.6. Documentation

- 5.6.1. Good record-keeping practices must be maintained for verification and audit purposes.
- 5.6.2. All business-related expenses must be documented on the appropriate expense report form, which must be approved by the appropriate Department Manager, Director, or Vice-President based on the approved signing levels. Expenses of the President must be reviewed by the Vice President, Corporate Services and Chief Financial Officer for compliance with this policy and procedure and approved by the Chair of the Audit and Finance Committee of the Board of Governors.
- 5.6.3. The 'Business Meals and Hospitality Form' should accompany a request for the payment of all business meals and hospitality expenses that includes expenses for two people or more. This form is designed to provide a record of the time, location, participants and business purpose of the activity. Original itemized receipts must be submitted with hospitality expenses.
- 5.6.4. An Application for Off-Campus Event Form must be completed and forwarded to the Office of Risk Management for all on- or off-campus events to ensure that the proposed activity does not compromise public health and safety or the reputation of Durham College. An event is deemed to be a planned activity directly associated with Durham College and which falls outside of regular curriculum provision or the day-to-day business of the institution (e.g. business meetings).
- 5.6.5. Event approval forms should be submitted seven days in advance of the activity where possible.
- 5.6.6. The Vice President, Corporate Services and Chief Financial Officer has the authority to question or request additional information concerning the business purpose, supporting documentation or reasonableness of an expense.

5.7. Consultant and other contractors

5.7.1. Consultants and third party 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; and
- Personal telephone calls.

5.7.2. Consultants can claim allowable expenses only when the contract with the College specifically allows for it.

5.8. Individuals making claims (claimants)

Claimants must be required in the expense rules to:

- 5.8.1. Obtain all appropriate approvals before incurring expenses;
- 5.8.2. Submit claims before the end of the month following the month in which the expense was incurred. The exception is year-end, at which time claims must be submitted by the year-end deadline communicated by the Finance department. Failure to submit expense reports within sixty (60) days of the expense may result in denial of payment by the immediate supervisor or by Finance;
- 5.8.3. Repay any overpayments as this is considered a debt owing to the College; and
- 5.8.4. If leaving employment with the College, submit any claims for expenses before leaving.

5.9. 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, if incurred by their 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 their own expenses).

5.9.1. Approvers must:

- a) Provide approval only for expenses that were necessarily incurred in the performance of organization business;
- b) Provide approval only for claims that include all

appropriate documentation;

- c) 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 procedure giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources;
- d) Where an approver exercises discretion in making an exception, 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.

5.10. Travel Reimbursements

- 5.10.1. This procedure applies whenever business travel is required. For the purpose of this procedure, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable. Overnight stays and/or College business travel where the travel exceeds a distance of 250 km (one way) from the employee's home campus must be approved in advance through completion of the Business Travel and Medical Insurance Request Form.
- 5.10.2. The College reserves the right to refuse, in whole or in part, reimbursement of travel expenses.
- 5.10.3. Charges related to fines and/or court costs related to parking and traffic-related offences are not allowable expenses.
- 5.10.4. 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 lost tickets are not reimbursable.
- 5.10.5. In situations in which a claimant chooses to use their 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.
- 5.10.6. Expenses reimbursed by the College are not to be used for income tax purposes or for claims to another organization.

- 5.10.7. Since expenses are subject to audit, ineligible expenses identified through audit shall be reimbursed to the College by the claimant.
- 5.10.8. Reimbursement of expenses related to attendance at political fundraising events is not allowed under this procedure.
- 5.10.9. Employees receiving a regular travel allowance are not entitled to claim mileage unless the trip is in excess of 250 km.

5.11. When travel is part of the job (local travel)

There are some jobs where frequent travel is a requirement as part of the regular job duties. On hiring, managers should ensure employees are aware of the policy and procedure and how travel will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g., pre-approval for all frequent or regular travel, when mileage, meals may be reimbursed, use of vehicles, etc.). Blanket approvals for travel within the same fiscal year will be permitted with approval by the department Vice President. This should be documented in advance, with google maps attached and sent to the finance department. The kilometers will be reimbursed through an expense report, subject to the necessary approval. The total kilometers claimed will be based on the shorter distance between the employee's primary place of residence or the College campus, to and from the event attended.

5.12. When travel occurs every now and then (business travel)

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. The kilometers will be reimbursed through an expense report, subject to the necessary approval. The total kilometers claimed will be based on the shorter distance between the employee's primary place of residence or the College campus, to and from the event attended. A google map must be included in the expense report to support the total kilometers being claimed for each trip.

Travel expenses, including kilometers, incurred for College events such as convocation, where employees have volunteered their time and are required to travel to and from the venue, are not reimbursable. Travel expenses, including kilometers, incurred to drive to the GO station are only reimbursable if they are leaving from and returning to campus on the same day.

5.13. Approvals for Travel

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

The Business Travel and Medical Insurance Request Form must be completed and submitted for the approval of business travel that exceeds a distance of 250 km (one way) or requires an overnight stay. Authorization by e-mail will also be accepted in emergency situations provided that the e-mail contains all of the information requested in the Request for Business Travel and Medical Insurance Form.

The table below outlines the levels for approving travel, not for approving any expenses related to travel.

Position	Travel within Ontario	Travel within Canada/U.S.	International Travel
Board Chair	No approval required	No approval required	Executive Committee
President	No approval required	Board Chair	Board Chair
Vice-President or Associate Vice-President	No approval required	President	President
Employee	Supervisor	Vice-President	President
Consultant	Manager	Vice-President	President

5.14. Delegation of authority for travel approvals

Delegation is permitted one level lower by the Chair, President or Vice-President, then outlined 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.

5.15. Schedule approval for international travel

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 the President or Chair to approve international travel according to a schedule in advance. Blanket approvals for travel within the same fiscal year will be permitted with

the requirement that quarterly updates on the travel be provided to the President. Copies of blanket approvals should be forwarded to Finance.

5.16. Before Travelling – All Travel

5.16.1. Prior to requesting approval to travel, other options for meetings should be considered including audio and video conferencing.

If travel is necessary, all people wishing to be reimbursed for travel expenses should follow the guidelines set forth below:

- a) Obtain prior written authorization required for travel using the Business Travel and Medical Insurance Request form;
- b) Whenever possible, use the College's designated vendor of record service providers.
- c) If there is a change in your itinerary, you should:
 - Report any changes to your approver as soon as possible;
 - Submit any changes through the travel management company or, if appropriate, an alternate travel agency;
- d) If you are eligible to use a corporate purchasing card, use it wherever possible to pay for your travel expenses;
- e) Secure passports, visas, immunizations, medications, as appropriate before you travel;
- f) Consult with your approver to ensure that your travel arrangements include accommodation for any special needs;
- g) Choose the most cost-effective accommodation or method of travel.

5.16.2. Loyalty points cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement. Claimants are responsible for complying with income tax rules and regulations regarding the accumulation of loyalty points on business trips and any subsequent personal use of them when using their personal credit cards, rather than the corporate card.

5.17. International travel

5.17.1. If travelling internationally (outside Canada and the U.S.), in addition to the obligations set out elsewhere in this procedure, requests for international travel must include prior written approval through the Business Travel and Medical Insurance Request form.

5.17.2. When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

5.18. Medical and Health Insurance – Travelling in Ontario

5.18.1. In the event of illness or injury, the travelling employee should be under the Ontario Health Insurance Plan (OHIP) and the employer's extended health insurance plan. The cost of additional private medical/health insurance will not be reimbursed for travel within Ontario.

5.19. Medical and Health Insurance – Travelling outside of Ontario

5.19.1. Durham College provides the travelling employee with a basic emergency medical insurance policy for accidental injury/illness or accidental death. Note that pre-existing conditions (including any injury or sickness resulting in or caused, in whole or part, from a pre-existing condition within 6 months) will not be covered by this policy. An extra travel insurance policy may be arranged at the traveler's expense; however, it will not be reimbursed.

5.19.2. Request for additional medical insurance can be made by completing the Business Travel and Medical Insurance Request Form and sending it to the Manager, Risk Management to obtain a Membership Card. International travel will be reviewed on an individual basis and special arrangements can be made if approved by the President.

5.20. Vehicle insurance

5.20.1. College employees must use the corporate purchasing card when renting vehicles because it includes insurance that covers the cost of repairing damage to vehicles rented with it. The collision damage waiver offered by the rental agency must be declined.

5.20.2. If the travelling employee does not have a corporate purchasing card, the travelling employee must purchase the collision damage waiver coverage offered by the rental company. The insurance costs can then be claimed as a travel expense.

5.20.3. If the duration of rental car will exceed more than 30 days, the travelling employee must contact the Manager, Risk Management, to review the rental agreement and insurance coverage.

5.21. Using a personal vehicle

If the travelling employee uses their personal vehicle while on College business, the following apply:

5.21.1. The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability;

5.21.2. It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle;

- 5.21.3. The College will not reimburse the costs of insurance coverage for business use, physical damage or liability;
- 5.21.4. The College is not responsible for reimbursing deductible amounts related to insurance coverage; and
- 5.21.5. In the event of an accident, the travelling employee will not be permitted to make a claim to the College for any resulting damages.

5.22. Transportation by airplane

College employees should choose the least expensive travel option.

- 5.22.1. Air travel is permitted if it is the most practical and economical way to travel.
- 5.22.2. Economy (coach) class is the standard option for ticket purchase. The cost of pre-selected seats in advance is not reimbursable. Travel in business class must have prior approval by the President and may be considered:
 - On international flights over six hours in duration, or
 - On flights within Canada and the continental United States if related to the provision of reasonable accommodation (e.g., health considerations).
- 5.22.3. Any upgrade charge other than the above is at the personal cost of the claimant.

5.23. Transportation by train

- 5.23.1. Travel by train is permitted when it is the most practical and economic way to travel.
- 5.23.2. A coach class economy fare is the standard. 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);
 - Accommodation requirements.
- 5.23.3. International train travel should be at the Canadian equivalent to coach class.

5.24. Vehicles

- a) When road transportation is the most practical, economical way to travel, the order of preference is:
 - College vehicle;
 - Rental vehicle; and
 - 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. The College will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate. Carpooling is recommended for multiple people attending the same meeting/function.

5.25. Rental vehicle

- a) When renting a vehicle, a compact or intermediate model or its equivalent is to be the norm. Any exception 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) Luxury and sports vehicles are prohibited.
- c) Before accepting the rental vehicle, an external and internal check must be performed to ensure the College will not be liable for prior damage.
- d) To avoid higher gasoline charges, the rental car must be refueled before returning it.
- e) Passengers of the rental vehicle must all be Durham College employees working on college business.

5.26. Personal vehicle

- a) The College will pay the kilometric rate for using personal vehicle for College business.
- b) If the travelling employee will be driving more than 250 kilometres in a day, use of a rental vehicle must be considered.
- c) If a personal vehicle will be used for more than five days within a single calendar month – even not exceeding 250 kilometres in a single day - lower cost options, such as vehicle rental or audio or video conferencing

must be considered.

5.27. Reimbursement rates

The rates for administrative staff, academic staff, and support staff all follow the government's rate (under the Canada Revenue Agency's (CRA) policy) as shown in the schedule below. It is the responsibility of the employee and the immediate supervisor to track the total kilometres to ensure that rates are adjusted accordingly once the threshold of 5,000 kilometres has been reached.

Total KMs driven per fiscal year	Rate
0 to 5,000	\$0.70
> 5,000	\$0.64

5.28. Highway toll charges

Reimbursement is provided for necessary and reasonable expenditures for highway tolls when driving on business.

5.29. 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 Risk Management;
- b) If you are using a rental vehicle, advise the rental car agency and contact the travel card insurance provider to initiate a claim 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; and
- d) If you are using a personal vehicle, advise your own insurer.

5.30. Parking and other transportation charges

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.

5.31. Ride hailing

5.31.1. Taxis/Ubbers may be justified in cases where:

- a) Group travel by taxi/uber is more economical than the total cost of having individuals travel separately by public transit or shuttle;

- b) Taking a taxi/uber allows you to meet an unusually tight schedule for meetings; and
- c) Other means of transportation are not available in a timely/predictable manner or would be unsuitable.

5.32. Accommodation

- 5.32.1. In the normal conduct of business, reimbursement for overnight accommodation within 250 kilometers of the home campus will be neither authorized nor approved.
- 5.32.2. 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.
- 5.32.3. Employees may be permitted to stay at a designated hotel if they are travelling to a conference at the discretion of their supervisor.
- 5.32.4. Reimbursement will be made for single accommodation in a standard room.
- 5.32.5. In selecting accommodation, claimants should consider the additional costs of parking charges that could result in a higher total cost.
- 5.32.6. 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. at the hotel.
- 5.32.7. For extended stays at a single location, accommodation must be arranged with prior approval.
- 5.32.8. Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in exceptional circumstances.
- 5.32.9. Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:
 - a) 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 you stayed.
 - b) The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or cheque.

5.33. Personal care

If travelling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:

- Laundry;
- Dry cleaning; and
- Hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing).

Itemized receipts are required. Recreational items are not reimbursable.

5.34. Telecommunication

5.34.1. A College cellphone can be used for business purposes when traveling. If travelling outside of Canada, an out-of-country package must be purchased for roaming charges.

5.34.2. Audio or video conferencing must be used whenever possible, as an alternative to travel.

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

- Business calls;
- Emergency calls from air or rail phones;
- Internet connections and computer access charges where WIFI is not accessible;
- Facsimile transmissions; and
- Rental and transportation of necessary office equipment.

5.35. Meals

5.35.1. Faculty, staff and students may be reimbursed for approved, necessary and reasonable business meal expenses. Business meals are those taken with guests, job applicants, professional colleagues or donors during which business discussions take place.

5.35.2. 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.

5.35.3. Alcohol cannot be claimed and will not be reimbursed.

5.35.4. Per Diem allowances for meal expenses are permitted if the claimant is:

- On Business Travel where the employee is:
 - Away from their home or regular workplace overnight, or
 - At a distance where returning home the same day is not reasonable due to time, distance or operational requirements.
- For local travel where the employee returns home on the same day, and travel occurs before, during and/or after a regular meal period, breakfast, lunch or dinner reimbursement can be provided with receipts up to the maximum per diem rate for that respective meal.
- From time to time, unique circumstances outside of the above may occur, whereas meal reimbursements with receipts are at the discretion of the manager.

5.35.5. After-hours meals between two or more employees without a clear business purpose, which ordinarily could be conducted during normal working hours, are not reimbursable.

5.35.6. Expenses incurred in relation to the following events are considered to be personal in nature and therefore not reimbursable: parties or meals for birthdays, retirements, weddings, births, showers and other similar parties.

5.35.7. The Business Meals and Hospitality Form must be attached for all reimbursement requests. This form outlines the reason and business purpose for having the event and lists the participants.

5.35.8. Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

5.35.9. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

5.35.10. Below are the maximum reimbursement rates for meal expenses incurred in both Canada & USA under the Canada Revenue Agency's (CRA) policy. For meals consumed in the USA, the rates are the same as the Canadian equivalent; however, the employee will be reimbursed in Canadian dollars based on the exchange rate on the date that the expense report is submitted. These rates include taxes and gratuities.

Meal Type	Meal Reimbursement Rate
Breakfast	\$ 24.35
Lunch	\$ 24.65
Dinner	\$ 60.45
Total	\$ 109.45

5.35.11. Per diem reimbursements will be reimbursed when an expense report is submitted. Receipts are not required for per diem reimbursements. Up to the daily maximum can be claimed if eligible. 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.

5.35.12. Exceptions to the above rates may be granted with the prior approval of a Vice-President under the following conditions:

- a) The claimant has submitted their request along with a clearly documented rationale that describes the circumstances and reason for the request; and
- b) The rationale is reviewed and recommended for approval by the Vice President, Corporate Services and Chief Financial Officer.

5.36. Meal rates outside of Canada and the USA

The federal reimbursement rates for meal expenses outside Canada & USA are used, as set out in the appendices of the Treasury Board of Canada Travel Directive, dated October 1, 2023, or its successor directive. These documents can be found on the federal government website using its alphabetical listing of policies to look up the [Travel Directive](#). The two relevant appendices are:

- Appendix C – Allowances – Module 1, 2 and 3
- Appendix D - Allowances – Module 4

5.37. Gifts

5.37.1. Departments may incur an expense, in the form of a gift, on behalf of an employee or an employee's immediate family, for the following events:

- Recognition of a long-term employee leaving a department or retiring. Gifts should not exceed \$200.
- Illness of an employee or student, requiring hospitalization. The recommended limit is \$50.

- The death of an employee or an employee's immediate family member. Memorial gifts made on behalf of an employee may include flowers or a donation to a charitable organization. In such cases the College should be acknowledged as the sender: e.g., "from all your friends and colleagues at (College department)". In the case of a donation to a charity, the notation should indicate the donation is from the College department. The recommended limit is \$100.
- 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.

Gifts for employees, students and volunteers to honour an individual for personal reasons (e.g. holiday, birthday, wedding, baby shower, housewarming and promotion) are not reimbursable.

5.38. Other kinds of expenses

5.38.1. Inter-agency co-operation

A 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.

5.38.2. Cash advances

Cash advances can only be issued for international travel or if a claimant is not using a corporate card or in the event of varsity tournaments which are taking place and advances for meals are provided to the coaches and in other extenuating circumstances. Expense justifications for any advances are to be completed and forwarded to Finance within 30 business days of the travel/event.

5.38.3. Visas and immunization

The cost of visas, immunizations, and medications, if necessary, for international travel are reimbursable.

5.38.4. Tips/gratuities

Reasonable gratuities for taxis/ubers and hospitality meals are reimbursable.

5.38.5. Donations to political parties and charitable organizations

- 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.

- Donations made by the College to other charitable organizations (with the exception of memorial gifts stated above) should be done under extraordinary circumstances only. Payments to such organizations must include documentation explaining the nature of the donation, and the relationship to the College. All such payment requests must be pre-approved by either the Vice President, Corporate Services and the Chief Financial Officer or President.

5.38.6. Employee events

- Expenses such as meals and refreshments for work-related activities and events involving College staff can be reimbursed if approvals are obtained from a Vice-President or the President. Examples include activities intended to advance (i) the education and training of students and the public, (ii) the objects of Colleges as defined in section 2.2 and 2.3 of the Colleges of Applied Arts and Technology Act 2002, (iii) the College's own strategic directions (iv) professional development of staff and (v) government policy.
- Approval for employee events must be authorized by the relevant Vice-President or President. The employee bearing and reporting the expense should be the most senior member of the group.

5.39. Communication expenses

5.39.1. The use of a cellular phone may be an allowable expense if used primarily for business, subject to the approval of the department Vice-President. Where applicable, an employee requiring the use of a cellular phone on an ongoing, regular basis should be provided with a Durham College cell phone under the College's cellular plan. Exceptions must be approved by the Vice President, Corporate Services and Chief Financial Officer and will only be reimbursable to a maximum of \$40 per month, prorated based on worked weeks.

5.40. Membership in professional organizations, professional dues/fees, subscriptions

Membership or professional dues or fees are deemed business expenses only when the membership is primarily for business purposes, directly related to the functions of the employee, 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.

5.41. Conferences, seminars and professional development

Funds may be used for the costs related to conferences, seminars and other professional development activities that employees attend. The Professional Development Approval Form is to be completed and approved in advance by the department Vice-President.

5.42. Miscellaneous expenses

Expenses that are not incurred in a regular manner (or deemed necessary to day-to-day operations) but are incurred in the furtherance of the College's mission may be deemed permissible. However, these expenses should be reasonable, justified, properly substantiated and authorized before incurred.

5.43. Corporate purchasing cards

5.43.1. A purchasing card can be used to make authorized expenditures. The specific rules administering the use of purchasing cards are included in the Corporate Purchasing Card policy and procedure.

5.43.2. Purchases made using the corporate purchasing card must be reconciled using the FAST PCard module within the deadlines noted in the Corporate Purchasing Card procedure. A copy of the reconciled statement including receipts and supporting documentation approved by the appropriate level, must be submitted electronically to the Finance department (via FAST PCard module) on a timely basis and by the 25th day of each month.

5.43.3. Employees who are six or more weeks late submitting their Corporate Purchasing Card reconciliation are considered delinquent and their card will be put on hold until the proper documentation has been received.

5.43.4. The Vice President, Corporate Services and Chief Financial Officer has the authority to cancel an employee's right to use the corporate purchasing card at any time.

5.44. Currency

5.44.1. All employees will be reimbursed in Canadian funds in amounts equivalent to the actual expenses incurred and where necessary, converted to Canadian currency for reimbursement. All expenses must be listed on the expense report in the currency that was used for the actual expenditure. Proof of cost to obtain foreign funds should be provided.

5.45. Exceptions

Exceptions to any of the provisions stated in this procedure require written documentation and approval. A memorandum or related document justifying the request for exception must be approved by the senior officer for the department making the request and submitted to the President prior to any reimbursement or payment.

6. Accessibility for Ontarians with Disabilities Act considerations

Accessibility for Ontarians with Disabilities Act (AODA) standards have been considered in the development of this policy and procedure and it adheres to the principles outlined in the College's commitment to accessibility as demonstrated by the Multi-Year Accessibility Plan.

7. Non-compliance implications

Failure to comply with this policy and procedure could result in disciplinary action for individuals found submitting or approving fraudulent expenditures, resulting in financial loss, reputational damage and/or legal sanctions against the College.

8. Related forms, legislation or external resources

- [Broader Public Sector Expenses Directive 2020](#)
- [Government of Canada – Canada Revenue Agency](#)
- [National Joint Council Travel Directive](#)