



Title: BUSINESS EXPENSES – CREDIT CARDS –
POLICIES AND PROCEDURES

CLASSIFICATION: BOARD OF GOVERNORS / ADMINISTRATIVE SERVICES
FIRST ADOPTED: October 1986
AMENDED: December 2000, June 2005, June 2010, February 2014
REPLACES: F:C-6 Credit Cards (1989)

1. General

- 1.1. Board members and employees incurring expenses on authorized College business are entitled to have all such reasonable expenses reimbursed to them and to receive a limited advance toward such expenses.
- 1.2. As adopted by resolution of the Board of Governors on February 6, 1989, business expense budgets for catering, external representation and out-of-town travel are non-transferable budgets centralized with the Director General. At the beginning of a financial year, the Director General allocates the catering budgets to services and departments. Once decentralized, these budgets remain non-transferable and cannot be increased from other operating budgets.
- 1.3. This Policy is subject to the bylaws of the College. Notably, clause 1.08 of Bylaw Number 5 concerning the Financial Management of the College states, in part: *“Any expense or commitment involving funds not provided for in the budgets nor specifically authorized in accordance with this bylaw shall be the **personal responsibility** of any person who has incurred or allowed such expense or commitment.”*
- 1.4. This Policy is also subject to the College’s Policy on Conflict of Interest and Nepotism (BOG-CORP-01). Clause 7.01 of that policy states: *No person shall approve, as a superior, an expense account statement of his/her own expenses nor those of his/her relative or associate.”*

2. Authorization for Reimbursement

- 2.1. Business expenses require prior authorization of the person who has been delegated signing authority for the service or department concerned under the provisions of Bylaw Number 5. Nevertheless, an employee with budgetary signing authority may not approve his/her own expenses which require the approval of the next higher authority.
- 2.2. All external representation and out-of-town travel expenses require the Director General’s authorization for access to the centralized budget. The Director General’s approval is normally given on the appropriate reimbursement form.
- 2.3. 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.
- 2.4. Expenses incurred by the Director General in the course of business for which he/she is duly mandated shall be approved by the Board Chair.

3. Definitions

3.1. Meeting / Conference Expenses

These include expenses incurred while attending professional meetings or conferences associated with one's position

3.2. Catering Expenses

These include food, drink and other similar expenses incurred for internal or external activities. Expenses for employees must be charged to non-transferable catering budgets whereas expenses for non-employees may be charged to transferable catering budgets.

3.3. External Representation Expenses

These include expenses incurred while representing the College externally or for activities designed to promote the College to the general public.

3.4. Off-campus Internship (Stage) Expenses

These include travel expenses associated with off-campus internship (*stage*) supervision.

3.5. Travel Expenses

Reasonable travel expenses, including expenses for meals, are reimbursable under this policy. Board members and employees are expected to guide themselves accordingly when proposing anticipated means of travel and associated costs. Distance travelled is calculated with the College as the starting and/or ending point.

3.5.1 Out-of-town Travel

The means of transportation and the anticipated cost of travel, food and lodging must be approved orally or in writing by the signing authority for the service or department concerned prior to the authorized activity, subject to clause 2.1 above. The College encourages the use of rental cars rather than an employee's personal car for out-of-town car travel.

3.5.1 In-town Travel

Public transit is the norm. Reimbursement is based on the price of a single ticket. Employees who are authorized to use their own car may claim \$0.43 per km.

4. Reimbursement of Off-Campus Internship (*Stage*) Travel Expenses

4.1. Travel expenses are reimbursed to an individual whose formal activities are scheduled on the same day at both the College and an off-campus internship (*stage*) site beyond reasonable walking distance from the College, i.e., more than one subway stop. Direct travel from home to place of work, be it the College or the internship site, will not be reimbursed.

4.2. Public transit is the norm. Reimbursement is based on the price of a single ticket. If the destination is not served by public transit or if it is more than 20 km from the College, use of one's personal car may be authorized as per 3.5.1 and 3.5.2 above.

4.3. In order to obtain reimbursement for off-campus internship (*stage*) travel expenses, the employee must fill in and sign the Record of Travel Expenses immediately following the end of a term of internship activity. This form must be approved and signed by the Department Chair as well as the Sector Dean who forwards the request to the Academic

Dean for approval. The reimbursement of approved expenses is charged to a budget under the authority of the Academic Dean.

5. Reimbursement of Business Expenses

- 5.1. All claims must be documented with original receipts, submitted on the appropriate form and receive the approval of the person with signing authority or, for an employee with budgetary signing authority, by the next higher authority. The report shall include an itemized list of expenses.
- 5.2. Expenses totaling \$100 or less may be reimbursed through petty cash. The appropriate form is the Petty Cash Voucher.
- 5.3. Expenses totaling more than \$100 are reimbursed through payroll or, in the case of members of the Board of Governors via cheque. The appropriate form is the Cheque Requisition.
- 5.4. Normally, expenses totaling more than \$100 must be submitted on the appropriate form to the Administrative Services Department within two weeks of incurring the expenditures. In all cases, year-end deadlines must be respected to ensure that expenses are charged against the appropriate financial year.

6. Advances

- 6.1. Advances for anticipated expenses related to College business are given strictly for travel expenses, food, lodging, receptions, and conference registration fees.
- 6.2. Expenses Greater than \$100
Employees must complete the Cheque Requisition form, receive authorization from the appropriate signing authority and submit the form to the Administrative Services Department twenty working days before the date required.
- 6.3. Expenses for \$100 or less
Employees must complete the Petty Cash Voucher, receive authorization from the appropriate signing authority and submit the form to the Administrative Services Department during posted petty cash hours.
- 6.4. Advances must be cleared within two (2) weeks of incurring the expenditure in the manner foreseen in Article 5. of this policy.
- 6.5. Advances may be withheld by Administrative Services if a prior advance is still outstanding under Article 6.

7. Payment of Living Expenses for Employees Working for the College Outside Quebec

- 7.1. Employees who are working for the College outside of Quebec and whose living expenses are not being reimbursed as out-of-town travel expenses may be eligible to receive a taxable compensation for living expenses. This compensation may vary depending on the country where the work will be performed and will be the subject of an agreement between the employee and the College. This agreement requires the approval of the manager responsible for the budget concerned and the Director General.

8. Credit Cards

8.1. Use of Personal Credit Cards

Employees may choose to use their personal credit cards to pay their business expenses. Since the College has provisions (see Article 6. above) for expense advances, the College cannot be held liable for credit charges or late payment charges on an employee's personal credit card.

8.2. College Credit Cards

Credit cards issued in the College's name to employees or departments of the College will be strictly limited. Issuance of a credit card may only be authorized by the Director General, or in the case of the Director General, by the Chair of the Board of Governors.

8.3. Limitations

Use of a College credit card remains subject to signing authority limits outlined in clause 1.07 of Bylaw Number 5 on Financial Management as well as to the personal liability provisions of clause 1.08 of that bylaw.

8.4. 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 Bylaw Number 10 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.