

TAV COLLEGE

COLLÈGE TAV

Policy No. 04
EXPENSE ACCOUNTS

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POLICY NUMBER 4 – EXPENSE ACCOUNTS

FOREWORD

This policy aims to define and regulate the process of participation and refunds for travel, lodging, and meals claimed by staff for any activity taking place off campus. It establishes what expenses are covered by the college and specifies the procedure that will be applied in such cases.

ARTICLE 1 RESPONSIBILITY

The Dean of Studies is responsible for the application of this policy.

ARTICLE 2 DEFINITIONS

2.1 Travel expenses

Expenses incurred during an activity that is authorized by the College including mileage, public transit, taxis, car rentals, air fare, tolls and parking fees.

2.2 Other expenses

Expenses incurred during an activity that is authorized by the College including lodging, meals, and registration.

ARTICLE 3 OBTAINING AN AUTHORIZATION FOR PARTICIPATING IN AN ACTIVITY LINKED TO COLLEGE BUSINESS OFF CAMPUS

3.1 Prior Authorization

Any staff member who wishes to participate in an activity off campus must obtain a verbal authorization from the College before submitting an expense account. Permission to participate in an activity may be granted if the activity is relevant to the work of the applicant and if funds are available. Unauthorized expenses will not be refunded.

3.2 Long Distance Travel

All travel outside the province of Quebec must be approved by the Director General if the destination exceeds five hundred (500) miles.

ARTICLE 4 REFUNDABLE FEES

4.1 General

The employee must try to use the most economical means of transportation when more than one person are registered for the same event. Employees will make an effort to use a single vehicle to reduce charges assumed by the College.

4.2 Mileage

Mileage is refunded at a rate of forty cents (\$ 0.40) per kilometre. Mileage will be calculated starting from the college and not from the residence of the employee. For a trip with multiple destinations, mileage is calculated for the total distance traveled. The mileage claimed for distances exceeding 200 km must be justified either by a receipt of registration in an activity, a hotel invoice or by a written authorization from the Director General or Dean of Studies in advance.

4.3 Parking, Taxis, Public Transit, Plane Tickets

Parking fees and taxi fares are refunded upon presentation of receipts. Transportation by bus or train is also refunded upon the presentation of receipts. Air travel must be authorized in advance by the Director General. In this case, economy class will be authorized only.

4.4 Insurance

Insurance premiums for College property will be assumed by the College or refunded to the employee. If an employee travels out of the country for College business, the Director General can authorize the complete refund of reasonable health and travel insurance premiums.

4.5 Registration fees

Registration fees are refunded upon the presentation of supporting documents.

4.6 Payment of bills

The employee pays his bills and then claims expenses to the College. No cash advance shall be granted prior to an event, unless authorized.

4.7 Additional fees

Supplemental fees must be approved by the Director General or the Dean of studies.

4.8 Food and Lodging

Expenses and lodging are refunded in view of the following:

- For a 12-hour trip in a radius of 200 km and including an overnight stay, the College will refund the hotel room and up to thirty-five dollars (\$ 35) per day for meals on presentation of supporting documents;
- For travel that does not include an overnight stay, meals are refunded upon presentation of supporting documents for the following maximum amounts : \$ 15 for lunch, \$ 20 for dinner.

The above meal-refund rates include taxes. If more than one meal is involved, the maximum amount payable by the College is equal to the sum of the amounts specified above.

4.9 Supporting documents

Supporting documents (cash register receipts, invoices or receipts for payment by credit card or debit card) for meals are required within the activity time frame appearing on the registration forms and for spending made outside the activity time frame (the latter must be authorized in advance). No meals will be refunded if the meeting is held at TAV College during normal business hours. Special cases are subject to the approval of the Director General.

When the external organizer offers a meal, the employee cannot claim the meal to the College. For meetings that are within a 200 km distance from the College, hotel rooms will not be refunded if the activity is a one day event. For a two-day event: one (1) night will be refunded. For a three-day event, two (2) nights will be refunded. The Director General or Dean of Studies may authorize exceptions to this rule.

ARTICLE 5 REPRESENTATION FEES

5.1 Definition and authorization

Representation expenses for the visibility of the College can be approved by the Director General or Dean of Studies. This includes meals, drinks and registration or participation in various activities.

Representation expenses are limited to the President of Board of Governors, the Director General, the Dean of Studies, the Registrar, the Academic Advisors, the Student Advisors or any other person who has been expressly authorized to act in the name of the College.

5.2 Allowances for Foreign Travel

Amounts can be approved to cover expenses for additional meals, pharmaceutical purchases, expenses related to the care of clothing, currency exchange, taxis, tips and other sundries. Supporting documents must accompany the employee's refund claim of these expenses.

5.3 Special cases

Special cases must be submitted to the Director General or Dean of Studies for approval.

ARTICLE 6 RECEPTIONS, SPECIAL ACTIVITIES AND MEETINGS

6.1 Definition and authorization

These are expenses linked to social events, banquets, receptions and meetings convened by the College. Depending on budget availability, the organization of a reception and/or meeting may be authorized by the Director General or the Dean of Studies for an amount not exceeding 1500.00\$. Activities exceeding this amount will need to be approved in advance by the Director General.

ARTICLE 7 PRESENTATION OF EXPENSE ACCOUNTS

7.1 Presentation of Expenses

The expense account is presented on the appropriate form. The form must include the following:

- the purpose of the trip;
- the number of kilometres traveled;
- the amount allowed for mileage;
- other transportation costs;
- rooms and meals;
- full identification and signature of the claimant;
- the signature of the Dean of Studies or Director General;
- all original supporting documents.

7.2 VERIFICATION OF EXPENSE ACCOUNTS

7.2.1 Director General or Dean of Studies

- Makes sure the information provided by the applicant is accurate and sees to it that all costs claimed are consistent with this policy.
- Signs the refund authorization.

7.2.2 TAV Financial / Accounting officers

- Ensure that all supporting documents have been submitted and verify their authenticity;
- Remove any amount that is not authorized;
- Return any expense account that is deemed incomplete.

The expense account of the Dean of Studies must be approved by the Director General. The expense account of the Director General must be approved by the Dean of Studies and Secretary General.

The maximum period of presentation of the expense account is 30 days from the date of travel or activity. The person exceeding this limit may be denied the refund for expenses incurred. For any event held in June, the expense account must be presented no later than July 7th.

Refunds are made by direct deposit to the employee bank account or by cheque.

7.3 Partial list of non refundable fees

- Speeding Tickets or infractions made to any Law or Code;
- Theft, loss or damage to personal items;
- Insurance deductible amounts in case of accident in a personal vehicle;
- Travel insurance, Life insurance, unless otherwise stated in the employee work contract;
- Baggage surcharge fees (except for surcharge fees paid while traveling abroad for the College).

7.4 College Responsibility

The College will not assume any responsibility in case of accident, theft or any other damage caused when an employee uses a motor vehicle (personal or rented). It is the employee's responsibility to purchase the insurance that best fit his/her needs.

ARTICLE 8 FINAL DISPOSITIONS

8.1 The foreword of this policy is an integral part of it.

8.2 This policy is effective on the date of its adoption by the Board of Governors.

8.3 This policy is effective January 11, 2012.