



POLICY: Expense Reimbursement Standards		POLICY NUMBER: FI-2
		PREVIOUS/REPLACES: Expense Reimbursement Standards DLC, DLC-R, DLC-E
APPROVED BY: Executive Council	EFFECTIVE DATE AS OF: December 17, 2020	PRIOR VERSIONS: October 30, 2019 December 21, 2015 August 18, 2015 December 1, 2009

1. Policy Statement:

The purpose of this policy is to set out the rules and principles for the reimbursement of expenses to ensure fair, consistent and reasonable practices.

The Manitoba Institute of Trades and Technology (to be referred to as MITT) will reimburse employees, students, and Governing Board members for all reasonable costs personally incurred in the conduct of MITT business within guidelines established and described in the related procedures. The costs are those which cannot be prepaid or charged using MITT issued credit cards or purchase orders, and are primarily for expenses related to business activity conducted away from the Institute or for travel to or from MITT work sites.

The rule for approval is “one-over-one”. Expenditures must be approved by a person who is on the organizational chart above that of the individual submitting the claim. This will normally be the person’s manager, but in some cases may be the Executive Council member if supervisory approvals cannot be obtained due to managers’ absences or depending on the type of expenditure being made.

Guidelines:

A. Authorized Travel and Accommodation Standards

Staff, students, and Governing Board members who are authorized to travel and incur expenses in the conduct of MITT will endeavor to limit expenses to a level that provides comfort and good quality.

a. Transportation

Except for short journeys where the use of a motor vehicle, MITT van, bus or train is more economical, economy class air travel is the accepted method of transport. There are exceptions for international travel detailed in the Travel Expense Policy & Procedures.

b. Accommodation/Motor Vehicle rentals

Accommodations should be conveniently located and comfortably appointed. Motor vehicle rentals shall comfortably transport individuals and store luggage appropriately.



c. Daily Allowances

Incidental expenditures while on travel status may be reimbursed. Receipts for meals if claiming per diem rates are not required but costs are limited to a daily maximum. Costs related to incidentals such as taxis and airport surcharges must be supplemented by an invoice or receipt. Refer to the Travel Expense Policy & Procedures for detail.

d. Alcohol

Alcohol is not a reimbursable expense unless incurred as an eligible expense under the Travel Expense Policy & Procedures or the Purchase & Reimbursement for Alcohol Purchases Policy.

B. International Travel

MITT recognizes that overseas travel may require alternate practices and standards that will be reviewed and detailed prior to the activities being authorized by the President of the Institute. Refer to the Travel Expense Policy & Procedures for detail. Reimbursement for costs in a foreign currency will be converted at the exchange rate in effect at the date of purchase.

C. Reimbursement for Meals & Hospitality with MITT Staff

MITT normally will not reimburse meals that have occurred between staff members. However, in occasional circumstances such as employee recognition, corporate team building meetings and other unique circumstances, meals may be reimbursed.

All such expenditures must be pre-authorized at a Vice-President level. Vice-Presidents must obtain pre-authorization from the President (except as below).

MITT does permit managers to take new and/or departing employees for a welcome/recognition lunch upon joining/leaving the Institution. Such meals may be expensed, but the cost of the meal per person shall not exceed the rate that is permitted for lunch under MITT's Travel Expense Policy and Procedures. This policy only applies to the new or departing employee and their immediate supervisor. Should other members of the work group or team join the recognition event, they are expected to cover their own expenses. Under no circumstances will alcohol be reimbursed in such situations.

D. Itemized Receipts

Any MITT business meeting that involves the expensing of a meal must include a detailed itemized receipt with a description indicating why the meal was required, who attended, and any other supporting rationale.

2. Scope:

This policy applies to all employees, students, and Governing Board members that incur expenditures and seek reimbursement while undertaking MITT business.



3. Procedure:

A. Expense Reimbursement

It is recognized that MITT employees, students, and Board members may bear expenses when conducting business for the Institute. Authorized expenditures incurred in relation with an employee's job, an approved student expense, or Board activity are eligible for reimbursement. Generally, approved expenses will fall into the following categories: local travel, distant travel, accommodations, meals, supplies and materials. MITT employees may not claim expenses incurred on behalf of any other employees of the Institute unless prior authorization is given.

Claims for reimbursement of expenditure will only be considered where the expenditure:

- a. Is approved by the staff member's one-over-one authority which is normally the staff member's authorizing manager. Each claim must contain justification for expenses incurred;
- b. Could not have been purchased using any other method (e.g. credit card or purchase order), e.g. Car Parking;
- c. Is not covered by some other entitlement such as a travel advance or per diem etc. It is the responsibility of the claimant to ensure that the claim has not been duplicated;
- d. Is provided in a timely manner. Travel claims are expected to be submitted within ten business days of the date of return from travel. Common practice dictates that expenses will be submitted within the fiscal year that they were incurred. However, request for reimbursement made outside the fiscal year-end (June 30th) in which the expense occurred may be approved by the Associate Vice-President, Finance & Campus Services in limited circumstances.

Claims for reimbursement may be made using the Monthly Expense Claim Form provided the form has been completed in full and meets all of the requirements of this procedure. Incomplete or non-compliant claims will be returned to the authorizing manager for completion.

The following requirements should be addressed when completing the claim for reimbursement:

- a. Attach the original Invoice receipt from the supplier with a detailed description of the goods/services purchased. E-mail receipts are acceptable. Receipts are not required for allowances that are paid on a per diem basis. If the original receipt is lost, submission of a bank or credit card statement showing the purchase will normally be accepted. If neither is available, the purchaser will be required to provide in writing specific details of the purchase which may be considered and will be evaluated on a case-by-case basis.
- b. Expense claim forms, together with required documentation, must be submitted to the employee's one-over-one authority normally the immediate manager for review and signature approval. In the absence of the immediate manager, approval from the next higher level of supervision is required.



- c. If multiple MITT employees are at an event and an expenditure is incurred, the most senior employee shall pay for the expenditure and submit the claim using the one-over-one principal for reimbursement.
- d. The President or Vice-Presidents may approve expense reimbursement if the above mentioned supervisory approvals cannot be obtained due to the managers' absences.
- e. Board members will submit claims to the Chair of the Governing Board. The Chair will submit claims jointly to the Chair of the Audit and Finance Committee and the President of MITT. In the case of the President, the expenditures shall be approved by the Chair or if the Chair is present by the Chair of the Audit and Finance Committee.
- f. Managers approving expense reports are responsible to ensure the following:
 - i. Expenses reported are proper and reimbursable under this policy
 - ii. The expense report has been filled out accurately and has the required documentation
 - iii. The expenses are reasonable and necessary
- g. When travelling, meals and accommodation expenses should comply with the Travel Expense Policy and Procedures.
- h. Completed forms are to be sent to Accounts Payable.

B. Corporate MITT Credit Cards

Credit cards issued in the name of MITT, will be provided to employees who incur expenses when conducting Institute business on a regular basis. Credit cards represent an extension of credit to MITT and, accordingly, may only be issued with the approval of the President or the Associate Vice-President, Finance & Campus Services. Cards issued in the name of MITT are a privilege for convenience and must not be used for personal expenses. In the rare event that an employee inadvertently uses the corporate credit card for a personal item, the funds must be immediately re-paid to MITT. Any misuse of a corporate credit card for personal expenses will result in the cancellation of the card and possible disciplinary action.

Employees are expected to process credit card bills and present them to Accounts Payable for payment not later than the 15th day of each month. Credit Card Statements together with required documentation must be submitted to the employee's immediate manager for review and signature approval prior to submission to AP department. In the absence of the immediate manager, approval from the next higher level of supervision is required.



4. Administration:

The Associate Vice-President, Finance & Campus Services is responsible for ensuring this policy is adhered to.

5. Review:

This policy will be reviewed by Executive Council every five years.

6. Reference:

Progressive Discipline
Purchase and Reimbursement for Alcohol Purchases Policy
Travel Expense Policy and Procedures