



Policy Title:

Travel, Hospitality and Business Expenditures Policy

University Classification & Policy Number:
A-004-21

Approval Body:
University Administration

Responsible Designate:
The Vice-President, Finance and Administration, is responsible for the development, administration, and review of this Policy. The Comptroller is responsible for the operational administration of this Policy.

Established:
10/06/20

Revised:
10/26/21

Editorial Revisions:
Not applicable

Scheduled Review:
2025

1. Policy Purpose

The purpose of this Policy is to ensure travel, hospitality and business expenditures incurred on University business by faculty, staff, Board members and other individuals working on behalf of the University are effectively managed, support the University's mission and are controlled in a fair, consistent and convenient way.

2. Definitions

The following definitions apply to terms as they are used in this Policy:

- 2.01 One-over-One approval:** the requirement for approval by a second, organizationally more senior, signing officer. For example, a Faculty member's "one-over-one" would normally be the Departmental Chair, a Chair's one-over-one would normally be a Dean, etc. At least one of the approvers must have signing authority on the account(s) paying for the expenses.
- 2.02 Employee:** a person employed by the University for wages or salary. For clarity, this term includes support staff, management and professional staff, the senior administration, researchers and faculty.
- 2.03 Environmentally Responsible Hospitality & Accommodation:** hospitality and accommodation provisions that support environmentally and socially sustainable food systems and that minimize the environmental impacts of activities such as energy consumption, water use, waste production, procurement, cleaning, and grounds-keeping.
- 2.04 Hospitality:** the provision of food and beverages, social or recreational activities, events and functions and gifts in support of the educational, research or service activities of the University of Winnipeg. Hospitality normally involves:
- a. the hosting of an external individual or group (e.g. prospective faculty, staff or student, business or academic partner, benefactor). Spouses/partners of university employees are normally not considered external guests; or

- b. employee-only or volunteer-only activities such as work meetings or Social Functions within work hours.

2.05 Meeting: an assembly or gathering of Employees (primarily) for a purpose that supports the educational, research, or service activities of the University.

2.06 Social Functions: an event organized by the University for a specific social purpose. Social Functions will be infrequent and includes events such as a department holiday party, a team-building exercise, a retirement event, or a staff appreciation week.

2.07 Special Event: a one-time or infrequently occurring event outside normal programming or activities of the University.

2.08 Taxable Benefit: any benefit provided to an employee (monetary or other) which should be included in the taxable income of the recipient in accordance with Canada Revenue Agency (CRA) guidance.

2.09 University Funds: all sources of revenue directed to an account managed by the University. It includes grant funds awarded from both University and non-University sources as well as funds awarded under the terms of contracts.

3.0 Scope

3.01 This Policy and any related Procedures apply to all travel, hospitality and business expenses paid for by, or for which compensation will be sought from, The University of Winnipeg directly or from any funds administered by the University, regardless of the source of such funds. This includes Institutes and Centres whose financial transactions are processed by the University as well as people not related to the University whose expenses are being paid for by the University (e.g. guest speakers, candidates for employment, etc.).

3.02 The President's Expenditures Policy deals with expenditures incurred by the University President and Vice-Chancellor.

4.0 Policy Elements

4.01 Principles

4.01.01 The University has a fiduciary responsibility to the public, external sponsors and granting agencies, the Province of Manitoba, certain tax and regulatory bodies, private donors and its students to ensure that funds entrusted to it are managed responsibly and subject to appropriate control procedures.

4.01.02 Faculty, staff, Board members and other individuals working on behalf of the University shall not gain financially from University expenditures they control or influence. Any rebates or discounts must be used to reduce reimbursement claims. The cost of personal expenses, such as those incurred from extending trips or excursions for personal benefit, should not be paid for or reimbursed by the University.

4.02 Travel and Hospitality Expenditures

4.02.01 Travel and Hospitality expenditures in support of the University's mission shall be reimbursed subject to this Policy and the related procedures and guidelines issued by the Vice-President Finance and Administration, provided that the expenses are:

- a. Properly approved – expenditures must normally be signed off by the individual’s supervisory or “One-over-One” authority. The One-over-One authorization affirms that the expenditures are reasonable and appropriately documented;
 - b. Reasonable - a reasonable expense is deemed to be based on sound judgment, prudence, moderation, equitable consideration given to individual circumstance, and in line with University guidance;
 - c. Appropriately documented – appropriate documentation includes original receipts and records indicating the names of attendees along with their affiliation to the University, a statement of justification for the expenditure (where not self-evident), and a record of the kilometers travelled by mode of transportation to support greenhouse gas emission tracking; and
 - d. Funded – expenditures must be within the funding available from the specific grant or operating budget used to pay for them.
- 4.02.02** All expense claims must be compliant with the principle of “one-over-one approval” or approved by the employee’s direct supervisor. This includes research grant, TPDA and CPAA expense claims. The appropriate administrator in each case is responsible for authorizing travel and hospitality expenditures as well as ensuring compliance with policy and procedures by the employees in their departments.
- 4.02.03** An individual incurring expenditures is personally responsible for expenses which exceed reasonable limits or is not in compliance with this or other university or funding agency policies and procedures.
- 4.02.04** While the University recognizes that hospitality expenditures will be incurred in carrying out its teaching, research and service activities, for many departments these expenses are expected to be minimal. The number of external guests being hosted and the number of university employees attending should be reasonable and appropriate to the purpose of the event.
- 4.02.05** University funds should not be used to purchase gifts for staff or fund donations for other charities except in rare circumstances, and must be approved in advance by the Comptroller.
- 4.02.06** There is a long-standing tradition at the University of faculty and staff voluntarily and spontaneously contributing to gifts in honour of fellow members of faculty and staff and to departmental social funds. Nothing in this Policy or guidelines is intended to discourage this tradition.
- 4.02.07 Travel:** Travel is required in the delivery of the University’s mission; however, travel may have a negative impact on the University’s goals as outlined in the Sustainability Policy. Faculty, staff and others traveling on University business are asked to minimize their travel impacts by making environmentally responsible hospitality and accommodation arrangements, by seeking to combine trips and reduce flight connections where possible, or consider alternatives which may otherwise reduce the greenhouse gas emissions created by travel, including using cleaner travel alternatives (e.g. rail or car instead of air travel) or the use of web conferencing options. All travel should be authorized prior to any conferences or travel arrangements being booked by using the Application for Travel Form.

4.02.08 Where policies or guidelines provided by a funding agency or sponsor conflict from those of the University, those of the funding agency take precedence only where they are more restrictive than this Policy. Most granting agencies do not allow hospitality or entertainment expenses or alcoholic beverages as claimable expenses.

4.02.09 Procedures: The Vice-President, Finance and Administration may approve Procedures and set the standard claim amounts (e.g. per diems, mileage rates, etc.) which are secondary to and comply with this Policy.

4.02.10 Non-compliance: Non-compliance with this Policy will result in an adjustment to the expense claim to an amount defensible to a reasonable and impartial observer, or the claim may not be processed if it does not have the required supporting documentation or proper approval. If the non-compliant expense has been charged to a Corporate Visa, the cardholder will be required to reimburse the University for the amount of the non-compliant expense.

4.02.11 Exceptions: Exceptions to this Policy may be authorized by the Vice-President, Finance & Administration or Comptroller.

4.02.12 Review: This Policy shall be reviewed in conjunction with the Procedures at least once every five years.

5.0 Relevant Legislation

- Not applicable.

6.0 Related Policies, Procedures and Institutional Documents

- Conflict of Interest Policy
- Hospitality Expenditure Procedures
- President Expenditures Policy
- Sustainability Policy
- Travel and Business Expenditures Procedures