



THE UNIVERSITY OF
WINNIPEG

POLICY: A:VPFA#:Travel, Hospitality and Business Expenditures
PROCEDURES:
APPENDIX:

Travel, Hospitality and Business Expenditures Policy

AUTHORITY: University Administration

RESPONSIBILITY: Vice President (Finance and Administration)

EFFECTIVE DATE: November 1, 2013

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.

Scope: This policy and the related procedures and guidelines 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...).

Where policies or guidelines provided by a funding agency or sponsor differ, **those of the funding agency take precedence** where they are more restrictive than this policy.

Most granting agencies do not allow hospitality or entertainment expenses or alcoholic beverages as claimable expenses.

Responsibility: The Vice President, Finance and Administration, is responsible for the development, administration and review of this policy. The Associate Vice-President (Finance and Operations) is responsible for its day-to-day administration. Exceptions to the policy may be authorized by the Associate Vice-President (Finance and Operations).

Approved: October 29, 2013

Revised:

Cross Reference:

Travel and Business Expenditures Procedures

Hospitality Expenditure Procedures

Institutes and Centres Policy

Conflict of Interest Policy



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Definitions:

“One-over-One approval” - One-over-one approval means the requirement for approval by a second, organizationally more senior, signing officer in addition to approval by the primary functional 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.

“Hospitality” means 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 (guest, visitor, prospective faculty, staff or student, benefactor or stakeholder and spouses/partners of university employees are normally not considered external guests); or
- (b) employee only activities such as work meetings, social functions, gifts and awards.

“Taxable Benefit” means 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

“Environmentally responsible hospitality & accommodations” means 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.

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Principles:

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. The University will comply with all Federal/Provincial tax regulations and external sponsor expense policies or restrictions.

An underlying principle of the policy is that faculty, staff, Board members and other individuals working on behalf of the University should 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.

The University recognizes that Travel and Hospitality expenditures may be incurred in carrying out its mission. Travel and Hospitality expenditures in support of the University's mission will be reimbursed subject to the procedures and guidelines issued by the Vice-President Finance and Administration and provided that the expenses are:

- (a) Properly approved – expenditures must normally be signed off by the individual's supervisor 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 and moderation; and
- (c) Appropriately documented – appropriate documentation includes original receipts and records indicating the names of all attendees along with their affiliation to the university, a statement of justification for the expenditure, and a record of the kilometers travelled by mode of transportation to support greenhouse gas emission tracking.

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- (d) Funded – expenditures must be within the funding available from the specific grant or operating budget used to pay for them

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.

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.

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 visitors being hosted and the number of university employees attending should be reasonable and appropriate to the purpose of the event.

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.

All Travel should be authorized prior to its commencement.

All expense claims must be compliant with the principle of “one-over-one approval” or approved by the employee’s direct supervisor. The appropriate administrator in each case is responsible for authorizing travel, hospitality and business expenditures as well as ensuring compliance with policy and procedures by the employees in their departments.

Where policies or guidelines provided by a funding agency or sponsor conflict from those of the University, those of the funding agency take precedence where they are more restrictive than this policy.

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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 video conferencing (including the Cisco Telepresence suites on campus).

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.

Review:

This policy shall be reviewed in conjunction with the Procedures review at least once every five years.

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