

## **11. Consultants, Meal, Travel and Other Expense Protocol**

### **11.1 Accountability Framework**

When a situation arises and managerial discretion needs to be exercised, approvers should consider whether the request is:

- Able to stand up to scrutiny by the auditors and members of the public
- Properly explained and documented
- Fair and equitable
- Reasonable
- Appropriate

### **11.2 Consultant and Contractor Expense Prohibition**

Consultants and contractors are not to be reimbursed for any hospitality, incidental or food expenses including:

- Meals and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home management
- Personal telephone calls

Furthermore, reimbursement for allowable expenses can only be claimed when a contract specifically allows for it.

### **11.3 Rules Specific to Serving Alcohol**

- Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense
- There are no exceptions to this rule
- Alcohol may be served for a Hospitality event
- Alcohol expenses need to be pre-approved at a senior level

### **11.4 Rules for Hospitality Events**

- Hospitality events by definition require external e.g. non-government attendees
- Hospitality may never be offered solely for the benefit of anyone covered by this directive e.g. office social events, retirement parties and holiday lunches

### **11.5 Record Keeping Practices**

- Claimants must provide an explanation to support the expenses incurred
- Itemized original receipts are required.
  - If the credit card slip does not identify what was purchased provide a detailed list of the expenses incurred

- If the original receipt has been lost provide a detailed list of the expenses incurred and identify the purchase on your credit card statement
- Claims should be submitted by the end of the quarter in which they have been incurred. A written explanation should be provided if they have not been submitted within this timeframe
- Claims should be submitted prior to leaving a position

## 11.6 Rules for Individuals Making Claims

- Travel and accommodation expenses should be in the most cost effective manner
- International travel outside North America must be pre-approved at the highest level in the organization
- In a situation where an individual has been overpaid it is considered to be a debt to the organization and must be repaid (enhancement to policy description)
- The most senior person in attendance must pay the bill and submit the expenses

## 11.7 Publication of Expense Protocols

The expense protocols identified in this section are to be published on Unison's public website.

Document Type: <b>Protocol</b>	Approved by:
Subject: Consultants, Meal, Travel and Other Expense Protocol	Number: 11.
Date of Last Review/Revisions: January 2012	Review Date: January 2013