

CR414: Travel and Business Expense Policy and Procedure

Policy Title:	Travel and Business Expense Policy and Procedure
Policy Number:	CR414
Owner:	Financial Services
Approved by:	College Board of Governors
Effective Date:	August 1, 2026
Reference:	<i>Broader Public Sector Accountability Act</i> , 2010, S.O. 2010, c. 25 and related directives
Links to Other Policy:	Procurement Policy; Safety Abroad Policy; Study Abroad Policy; Telework Policy

St. Lawrence College is committed to making our resources fully accessible to all persons.

In accordance with the Broader Public Sector Expenses Directive, this Policy will be available to the public for viewing via the College's website and will be made available to the public, upon demand, in an alternative format if required.

1.0 - PURPOSE

The purpose of this document is to provide clear and consistent guidelines for the reimbursement of travel, meal, hospitality, and other College business expenses, and to establish a framework of accountability to support the effective oversight of College resources related to these expenses.

2.0 - SCOPE

This Policy applies to all eligible Claimants incurring, or seeking reimbursement from the College for, business-related expenses, including the following:

- Employees;
- Students;
- Board of Governors members;
- Appointees;
- Elected officials; and
- Consultants and contractors engaged by the College

This policy applies to all travel, meal, Hospitality, and other business-related expenses to be reimbursed by the College, regardless of the source of funding or payment.

When funding agency guidelines or the terms of a specific grant or award impose

requirements on expense eligibility, the more stringent requirements will apply. It is the responsibility of the individual with budget authority over the grant or award program to ensure compliance with any stricter requirements.

This policy applies to expenses that are to be paid for by the College, paid for on a College-issued credit card ("PCard") or paid for through an expense reimbursement claim.

3.0 - POLICY PRINCIPLES AND STATEMENTS

St. Lawrence College (the "College") recognizes that, in certain circumstances, travel, meal, accommodation, hospitality and other types of expenses may be incurred to support the business objectives of the College, and that guidelines are required to ensure that expenses are properly authorized and support the College's strategic plan and objectives. Furthermore, individuals may incur these or other types of legitimate business expenses personally when conducting College-related business. The College will reimburse for legitimate, approved expenses providing that they follow the terms of this Policy.

The College is considered a designated Broader Public Sector Organization ("BPSO") and is therefore subject to provincial legislation and directives applicable to these types of organizations. These directives set out the minimum, non-discretionary requirements to which BPSOs must adhere as a recipient of Public Funds.

As a BPSO, St. Lawrence College is required to comply with all applicable current legislation and directives issued by the Province of Ontario.

Principles

This policy is intended to ensure the effective use of College resources and is based on the following four principles:

Accountability

The College is accountable for the use of its resources and must ensure that expenses, whether incurred by the College or reimbursed to Claimants, support the College's business objectives.

Transparency

The College must be transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and Hospitality expenses must be clear, easily understood, and available to the public.

Value for Money

The College is responsible for ensuring that its resources are used prudently and responsibly. Expenses incurred must be necessary to support the College's business objectives and must be economical, with due regard for health and safety.

Fairness

Legitimate authorized expenses incurred by Claimants while on College business will be reimbursed.

Statements

As of the effective date, this policy is consistent with the Broader Public Sector Accountability Act, 2010 and all related directives, and all applicable Collective Agreements governing College employees.

- Where there is a change by the Province to any regulations or directives that apply to the College after the effective date of this Policy, the more stringent of the terms in the revised Provincial regulations or this Policy shall prevail.
- Where the regulations or Directives of the Province and the Federal Government differ, the Federal policies and regulations prevail.
- Where the terms of this Policy contradict the terms of a collective agreement, the terms of the collective agreement will prevail.

St. Lawrence College is part of the Broader Public Sector (BPS) of Ontario and subject to the rules that govern accountability and transparency as per the Broader Public Sector Expense Directive. These rules and principles apply to all expenses, regarding of the source of funds, incurred while conducting College business.

All individuals claiming, reviewing, or approving College business expenses have a responsibility to ensure that expenses incurred are necessary and follow all applicable policies and procedures of the College.

Contractors and Consultants are subject to the College's policies and are also subject to restrictions based on the BPS Procurement and Expense Directives. Only expenses approved in advance and listed in the contract, in line with the Directives, will be reimbursed.

The College will reimburse Claimants for expenses incurred, which are related to the conduct of approved Legitimate College Business activities. Refer to the Specifically Allowable Expense Rules section of this Policy for specific guidance pertaining to allowable expenses in accordance with this Policy.

The College will not reimburse Claimants for expenses incurred that are not allowable per this Policy, or are not related to the conduct of approved, Legitimate College Business activities. Refer to the Specifically Prohibited Expense Rules section of this Policy for specific guidance pertaining to expenses that are not allowable in accordance with this Policy.

Where a person has caused the College to incur and pay for an expense that is not allowable per the terms of this Policy, the amount of the expense shall be repayable to the College by that person.

Researchers must operate in compliance within granting agency guidelines as well as the College policies and procedures.

RELEVANT LEGISLATION, DIRECTIVES, POLICIES AND REFERENCES

Legislation and Directives

Broader Public Sector Accountability Act, 2010
Broader Public Sector Expenses Directive
Ministry of Colleges and Universities Binding Policy Directive - Governance and Accountability Framework
Broader Public Sector Procurement Directive
Ontario Public Services Meals and Hospitality Expenses Directive
Treasury Board of Canada Travel Directive
Lobbyists Registration Act

References

Canada Revenue Agency
National Joint Council

College Policy

Safety Abroad Policy
Study Abroad Policy
Telework Policy
Purchasing Policy

Other

IT Cell Phone Roaming process
Expense Report Form
EFT Information Form

MONITORING

It is the responsibility of the Vice-President Risk, Facilities, Procurement & CFO to ensure that this policy is reviewed every five years, and more often if required, to ensure adherence to Provincial regulations and directives.

NEXT POLICY REVISION DATE

April 1, 2027

SPECIFIC LINKS

Broader Public Sector Accountability Act, 2010: <https://www.ontario.ca/laws/statute/10b25>

Broader Public Sector Expenses Directive: <https://www.ontario.ca/page/broader-public-sector-expenses-directive-2020>

Ministry of Colleges and Universities Binding Policy Directive - Governance and

Accountability Framework: <https://www.ontario.ca/page/governance-and-accountability-policy-directive-colleges-applied-arts-and-technology>

Canada Revenue Agency -Appendix A: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-a-cra-kilometric-rates-april-2026.html>

Canada Revenue Agency -Appendix B: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-b-meals-allowances-april-2026.html>

National Joint Council: <https://www.njc-cnm.gc.ca/en>

ADDENDUM A: DEFINITIONS

The following defined terms are used throughout this policy:

“Approver” refers to the person with the authority to make approvals under this Policy. Normally the immediate manager or supervisor of the Claimant is often referred to as the Claimant’s one-over-one.

“Broader Public Sector” or **“BPS”** refers to organizations that are subject to provincial legislation and directives because of receiving funding from the Government of Ontario. They are not a part of the government itself.

“Broader Public Sector Organization” or **“BPSO”** refers to an organization that is part of the Broader Public Sector. An organization is deemed to be a BPSO if it is:

- a) a designated broader public sector organization, or
- b) a publicly funded organization.

As a public college, St. Lawrence College is a designated broader public sector organization.

“Broader Public Sector Perquisites Directive” means the current, most recently issued directive on perquisites applicable to Broader Public Sector Organizations. The directive can be accessed via the link included in the Specific Links section of this Policy.

“Broader Public Sector Accountability Act” means the current version of this provincial legislation which establishes requirements in the areas of compensation, expenses, perquisites, business documents, and procurement, and is designed to improve accountability and transparency across the BPS. The Act can be accessed via the link included in the Specific Links section of this Policy.

“Broader Public Sector Expenses Directive” means the current, most recently issued directive on expenses applicable to Broader Public Sector Organizations. The directive can be accessed via the link included in the Specific Links section of this Policy.

“Claimant” includes any person making a claim under the terms of this Policy.

“Consultant” and **“Contractor”** mean a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice for consideration and decision-making, or provide other goods and/or services to the College.

“Designated Broader Public Sector Organization” includes every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating annual operating grants and entitlements.

“Hospitality” means the provision of food, beverage, accommodation, transportation, and other amenities paid out of Public Funds to people who are **“not”** engaged to work for:

- designated BPS organizations (i.e., those covered by this directive), or
- any of the Ontario government ministries, agencies and public entities covered by the OPS Travel Meal and Hospitality Expenses Directive.

“Legitimate College Business” means the Claimant is:

- a) actively engaged in a business activity required by the College at the time the expenses in question, were incurred;
- b) expenses are directly related to the business activity being undertaken; and
- c) there is a reasonable expectation of the College deriving current or future benefits from the activity.

“Lobbyist” means an individual who acts as a Consultant lobbyist within the meaning of section 4 of the Lobbyists Registration Act, 1998, and does not include an in-house lobbyist within the meaning of section 5 or 6 of that Act.

“Lobbyist Services” means services undertaken by a Lobbyist that constitute lobbying within the meaning of the Lobbyists Registration Act, 1998.

“Public Funds” means the public money of the Province that is received by the College from the Government of Ontario or an agency of the Government of Ontario, directly through a grant or transfer payment or other funding arrangement, but public funds do not include:

- a) money that is paid for the provision of goods or services to the Government of Ontario or an agency of the Government of Ontario,
- b) money that is paid by the Government of Ontario or an agency of the Government of Ontario under a fee for service arrangement, or money that is provided by the Government of Ontario or an agency of the Government of Ontario, by way of a loan or loan guarantee.

ADDENDUM B: EXPENSE CLAIM PROCEDURES

1.0 – PURPOSE

The purpose of the St Lawrence College (College) Procedures is to establish the rules and principles for incurring business and research expenses, to ensure fair and transparent practices that align with the Broader Public Sector (BPS) legislation.

2.0 – SCOPE

The College is part of the BPS of Ontario and is subject to the rules that govern accountability and transparency in the BPS as set out in legislation.

These rules and principles apply to all expenses incurred while conducting College business by members of the College community, consultants, contractors, and others, regardless of the source of funding or payment method including but not limited to ancillaries, operating, research, capital, and restricted funds.

Where funding regulations are different than College policies, the more restrictive policy will take precedence. If a funding agreement is silent on a subject, College policies and procedures will apply.

3.0 – ELIGIBILITY

For an expense to be eligible, it must clearly and demonstrably serve a legitimate business or research purpose. Specifically, the expense must:

- Directly support the stated objectives and be clearly applicable to the business or research activities for which the funds are intended.
- Be reasonable, necessary, and incurred solely to advance those activities.
- Not result in any personal gain, perceived or actual, and present no conflict of interest.
- Be fully supported by appropriate documentation and evidence of required approvals.
- Comply with the College's policies and procedures, as well as all applicable funding terms, conditions, and restrictions.

In all instances, Approvers are prohibited from approving their own expenses.

4.0 – APPROVALS

Expense Report forms must be approved by the following, prior to being processed for payment:

- The Claimant's immediate supervisor for one-over-one review and approval;
- a manager with appropriate departmental signing/purchasing approval authority if any expenses included on the claim are being charged to a department or program not managed by the Claimant's immediate supervisor; and
- any additional levels of approval required by this Policy due to the nature of the expense being claimed.
- In the absence of the Claimant's immediate supervisor or their delegate, approval from a higher level of supervision of the Claimant is required.

Alcohol purchases (except those made where a Senior Leadership Team (SLT) approval is in place in accordance with this policy) must be approved by the President and CEO or the Vice President Risk, Facilities, Procurement and CFO. This includes expense claims, invoices and PCard reconciliations.

Approval authority for expense claims may be delegated on a temporary basis to another College employee (including a Contractor whose contract includes supervisory responsibilities) in an equivalent or higher-level position. Requests to delegate approval must be made in writing to Accounts Payable and include:

- the name of the Approver whose authority is being delegated;
- the start and end date of the period for which the delegation applies; and
- the name and role of the person who is being delegated authority to approve.

In the event of a claim for expenses that were incurred by or related to more than one individual, the Claimant must be the most senior-level person present (e.g., if flights are booked together for an employee and their manager, the manager must pay for and claim the expenses).

If a claim is required where any part of the expenses relate to another individual, and that individual is more senior than the Claimant, then the claim will require additional approval from the one-over-one of the most senior person involved, prior to the claim being processed. Where written approval is required in accordance with this Policy, this includes:

- handwritten signature on physical documentation;
- a digital signature applied to an electronic document, such as a PDF; and
- an e-mail, received directly from the Approver, specifically stating in the body of the e-mail the item(s) that the approval pertains to

Pre-Approvals

To reduce the possibility of a claim being denied, Claimants are advised to obtain written approvals before incurring any expense.

It is mandatory that all international travel be pre-approved in accordance with the terms of the College's Safety Abroad and Study Abroad policies.

All Hospitality expenses as described in the Specifically Allowable Expense Rules section of this Policy must have written pre-approval from a SLT member or, where the expense is being incurred by a SLT member, written approval is required by the President & CEO.

If a Hospitality expense is to be incurred by the President and involves the purchase or provision of alcohol, it must have written pre-approval by the Chair of the Board of Governors.

Purchasing Card Holders

All holders of Travel PCards should use the Travel PCard whenever possible to pay for travel and non-travel-related expenses.

All holders of non-travel PCards should use their card whenever possible to pay for non-travel-related expenses.

PCards must not be used for meal purchases that will be covered through a meal allowance claim.

PCard holders and Approvers must comply with this Policy, including requirements related to expense eligibility, approval, and documentation.

Any purchases made with a PCard that are not allowable under this Policy will be considered a debt owing and must be reimbursed to the College by the cardholder.

Travel Advances

Travel advances will not be issued for more than one trip at a time. No employee will receive a travel advance while any portion of a previous travel advance remains outstanding.

Reasonable travel advances will be provided to employees upon the written authorization of their one-over-one supervisor where individuals are not holders of College Travel PCards. Requests for a travel advance must be received by Financial Services on the prescribed form. The form must include an estimate of costs to be incurred during the period of travel, to substantiate the amount of the claim.

Recipients of a travel expense must fully account for the travel advance by submitting an approved Employee Expense Form within ten days of the travel end date.

Any unspent travel advance funds must be reimbursed to the College along with submission of the completed Employee Expense Form.

Home Office Expenses

The College will not reimburse employees for home office expenses as described in the College's Telework Policy.

5.0 – ROLES AND RESPONSIBILITIES

Claimants:

The Claimant(s) is responsible for:

- providing accurate information to Financial Services, on the appropriate form, to be set up for direct deposit payments;
- obtaining written pre-approval of any expenses where required, either in accordance with this Policy or any other policy;
- determining whether expenses to be incurred will be allowable within the terms of this Policy (refer to Appendices A and B to this Policy) or any other applicable funding agency agreements, whichever are more stringent;
- obtaining original, appropriate documentation to support the Claim (refer to Appendix A for more details);
- completing an employee expense reimbursement form or PCard reconciliation, as appropriate, and:
- ensuring that claims include only valid, allowable expenses which are incurred while conducting Legitimate College Business;
- ensuring that expenses are not part of any other claim made for reimbursement to the College, and will not be reimbursed by any other organization;
- obtaining an appropriate foreign exchange rate, per the Specifically Allowable Expense Rules section of this Policy, for any expenses incurred in a foreign currency and converting the purchase to Canadian Dollars for input in the Expense Claim Form;
- including an appropriate description of the nature of the expense being claimed;
- including all necessary and required documentation to support the expenses being claimed on each employee expense claim form;
- where documentation is not available, providing an explanation as to the reason to permit the Approver and Financial Services to determine the validity of the claim;
- obtaining necessary approval(s) for all expense claim forms; and
- ensuring approved expense claim forms are received by Financial Services by the earliest of:
 - ten (10) days from the end of the trip where a travel advance was issued in respect of the travel;
 - thirty (30) days from the date the expense is incurred;
 - the deadline for expense claims for the College's fiscal year-end;
 - the deadline for expense claims in accordance with the terms of any funding agreements; or the date that they cease to be an eligible Claimant of the College.

- The College is not responsible for any loss suffered by the Claimant due to incorrect direct deposit banking or personal information provided by the Claimant, including a failure to update the College of any changes to previously provided information.

Approvers:

The Approver(s) is responsible for:

- ensuring that claim forms are accurately completed and that explanations and pre-approvals (where required) are attached to the expense claim form;
- ensuring that the claimed expenses are allowable within the terms of this Policy or any other applicable funding agency agreements, whichever are more stringent;
- ensuring that claims include only reasonable, valid, allowable expenses which are incurred while conducting Legitimate College Business;
- ensuring that appropriate, legible documentation is submitted to support the claimed expenses and that the amounts being claimed are accurate;
- assessing the legitimacy of expenses not accompanied by a receipt and if their reimbursement is appropriate and documented as such with the claim;
- ensuring that the expenses are charged to the proper Chartfield string (including GL Account, operating unit, fund code, department & program code);
- ensuring that all potential expense claims for their department and/or applicable program codes are completed, approved, and submitted to Financial Services by the dates outlined in the Claimant Section above; and
- ensuring that sufficient budgeted funds are available to fund the expenses being reimbursed.
- Managerial discretion refers to the ability of a more senior role to the Claimant to make decisions and choices with some degree of flexibility while maintaining compliance with this Policy.
- There is no discretion to depart from the four guiding principles of this Policy.
- When managerial discretion has been granted in approving a claim, the rationale must be documented and submitted with the claim for retention.
- Approvers are accountable for ensuring the College complies with BPS rules and directives by verifying that all claimed expenses are allowable within the terms of this policy and that sufficient documentation accompanies each claim to meet documentation retention requirements.

Financial Services:

- entering and updating direct deposit information provided by Claimants in a timely manner;
- providing the College community with advice and guidance relating to the application of this Policy;
- reviewing expense claims to ensure proper approval prior to processing payment;

- processing properly approved expense claims for payment within a reasonable timeframe;
- maintaining expense claim forms and documentation to comply with applicable records retention policies or rules;
- periodically reviewing a sample of expense claims and reporting on the compliance of the claims with the terms of this Policy;
- notifying Claimants in the event there is an overpayment to a Claimant or an adjustment to a previously paid claim, and coordinating repayment of the overpayment; and
- withholding reimbursement for claims that contravene this or other College policies or funding agency agreements and providing written notification to the Claimant notifying them of such.
- All claims must be accompanied by sufficient documentation to enable the Claimant, Approver, Financial Services staff and any others (such as the College's auditors) to assess the reasonability of the claim and confirm that it was for a Legitimate College Business Activity and eligible per the terms of this Policy.
- Claims that do not include sufficient documentation to validate the nature and purpose of the expense will not be reimbursed by the College.
- All approved claims will be paid to Claimants via direct deposit.
- It is the responsibility of the Claimant to provide complete, accurate information to Financial Services to be set up for direct deposit in advance of submitting their first claim, using the appropriate form.

7.0 – ALLOWABLE EXPENSE RULES

The following provides guidance applicable to specific types of expenses. Where an expense is not covered specifically within this policy, the Claimant and the Approver should exercise judgment in determining whether the expense is an allowable expense for reimbursement, referencing the four principles found in the Purpose section above. Where an Approver is uncertain if a claim should be allowed, they should consult with their one-over-one or Financial Services for guidance.

Travel Expenses

This policy applies to legitimate and reasonable travel expenses of people travelling on college business. Travel expenses are allowed for the employee only. Any share of expenses applicable to any persons accompanying the employees that are not on college business shall not be reimbursed.

- Travel does not refer to an employee's normal commute to work. Any expenses related to an employee's normal commute will not be reimbursed.
- All travel costs incurred while on business travel will be via the most economical route and mode of travel. Determination of the most economical means should consider the costs to be incurred, the time to be spent travelling, and practicability.
- Employees will not be reimbursed for additional costs incurred for indirect routes or

stopovers taken for personal reasons.

- **Travel must “be” approved by the employee’s one-over-one in advance.**

Travel Insurance

- Eligible College employees are covered under the College’s health insurance plans in the event of illness or injury.
- The cost of additional private medical/health insurance will not be reimbursed for travel within or outside of Canada.
- Eligible college employees are covered for emergency out of country extended coverage which is coordinated by the College’s Manager of Risk, Contracts, and Insurance.

Travel Documents and Immunizations

- An employee may be reimbursed for the cost of visa fees, immunizations, medications, etc. required for travel.
- The cost of acquiring or renewing a passport for travel will not be reimbursed.

Incidental Expenses

- Reasonable incidental expenses will be reimbursed and must be pre-approved by the Claimant’s one-over-one.
- Travelling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as laundry, dry-cleaning, etc.

Tips / Gratuities

- Claimants may be reimbursed for reasonable gratuities for hotel room services, meals, and transportation.
- It is the Claimant’s responsibility to keep a record of gratuities paid where itemized receipts are not available.
- An acceptable amount for gratuities is recommended between 15-20% of the associated bill, with consideration given to local customs when travelling.

Telecommunications

- Where a Claimant has a college-issued cell phone, this cell phone should be used as their primary method of communication for business activities.
- Costs for an additional personal cell phone will not be reimbursed when the Claimant has a college-issued phone.
- Reimbursement for personal phone or internet charges is normally not permitted.
- Exceptions may be made, at the manager’s discretion, where an employee is required, on a temporary basis, to use a personal phone or internet for college-related activities, but other options (Jabber, College cell phone) should be considered.

- Personal phone and internet charges associated with an employee on an approved Telework arrangement will not be reimbursed in accordance with the College's Telework Policy.
- It is the responsibility of the Claimant to notify IT Services of any international travel and arrange for a roaming package to be added to their device.
- The College will not reimburse roaming or data costs where a roaming package was not added to the plan prior to travel. Roaming or data costs incurred without a roaming package for a college cell phone will be recovered from the employee.
- Where the Claimant does not have a college cell phone, the Claimant is responsible for adding a roaming package to their personal device when travelling internationally when it is approved for college use while travelling. Reasonable costs for long-distance charges, roaming packages and data usage related to the Claimant's business use of the phone will be reimbursed.

Transportation

General practice is to use the most economical method of transportation available.

Air/Rail/Bus Transportation

- Economy class is the standard option for ticket purchases, and employees are expected to travel prudently when using this option.
- Costs to allow for flexible cancellation or cancellation insurance are allowable expenses.
- Where the personal or College credit card used to purchase the travel includes sufficient cancellation insurance, additional cancellation insurance will not be reimbursed.
- Where there is an economy class fare that includes flexible cancellation or cancellation insurance, the higher fare will be permitted if the additional cost does not exceed the cost that separate cancellation insurance could be obtained for.
- Travel by a class other than economy is permissible where the travel occurs over at least one meal period, and the cost of a basic economy ticket plus the meal allowance amount(s) that the Claimant would be eligible to claim during the trip is equal to or exceeds the cost of a ticket that provides meals.
- Where a Claimant travels by a class other than basic economy in accordance with this section, the Claimant will not be permitted to claim a meal allowance for the meal(s) included during travel.
- The Claimant is responsible for providing documentation with their claim that shows the cost of a basic economy ticket, the cost of the ticket booked and the meal allowance amounts that the Claimant would have otherwise been eligible to claim.
- Travel by a class other than economy may be approved on an exception basis by the one-over-one where there is a valid medical need and the Approver has satisfied themselves as to the legitimacy of the medical need.
- Approval of traveling by a class other than economy may be approved on an exception basis by a member of SLT for uninterrupted travel longer than eight hours.

- The College has a 15% discount code for employee business and leisure travel on Via Rail (including up to three guests). Refer to the Finance - Transportation Information page on the College Intranet for the applicable code and instructions.
- Employees are expected to utilize their PCard, or their department PCard, if available, to pay for transportation bookings. Employees should pay using a personal method of payment and seek reimbursement only where a college PCard is not available.
- Where all or a portion of a trip has been cancelled (either by the Claimant or the company), the Claimant must notify their one-over-one and Financial Services. The Claimant employee is responsible for obtaining a refund from the travel provider and submitting the refund amount as a negative expense claim, which will be processed by Financial Services and withheld from future expense reimbursement claims or may be required to be repaid by the Claimant.

Vehicle Travel

Reimbursement for vehicle travel will only be permitted when there is a demonstrated cost savings compared to other modes of transportation, or when other modes are not practical or available.

- When it is economical and practical to travel by vehicle, the order of preference is as follows:
 - rental vehicle first, followed by
 - a personal vehicle if it is more economical than a rental vehicle.
- Employees are advised renting a vehicle for travel further than 200km.
- Employees travelling together or to the same destination will share automobiles where practical.
- Reimbursement will be provided for necessary and reasonable expenditures for parking, as well as tolls for bridges, ferries, and highways.
- Fines such as parking or speeding tickets will not be reimbursed.
- Parking fees are not reimbursable where employees have the option to purchase a parking pass and elect not to do so.
- All accidents must be reported immediately to local law enforcement authorities, the Claimant's manager, and the Insurance Manager.

Rental Vehicles

- Employees are expected to rent a vehicle under the College's name rather than use their own vehicle when travelling on out-of-town trips.
- The College has a preferred relationship with Enterprise and employees should follow Procurement processes to book a rental vehicle, including insurance coverage.
- Small or economy-sized cars should be booked where available, unless the number of travelers requires a larger vehicle. Luxury or sports rentals are prohibited.
- Vehicle rentals will be charged directly to the College department's PCard at the time of booking and should not be paid for by the employee.

Personal Vehicles

- If a private vehicle is used for approved College business travel, it is the owner's responsibility to ensure that the personal insurance on the vehicle is adequate and the insurer is aware, if needed, of the use of the vehicle for college-related business. A minimum of \$1,000,000 third party liability is recommended.
- The College is not responsible for reimbursing deductible amounts related to insurance coverage. In the event of an accident, the traveler will not be permitted to make a claim to the College for any resulting damages.
- Claimants will be reimbursed for personal vehicle use on a per kilometer basis at the rates prescribed in Appendix B.
- The per kilometer rates are inclusive of all vehicles operating costs such as gasoline, repairs, and insurance, etc. therefore no additional receipts for a personal vehicle trip will be reimbursed (e.g., gas, maintenance, etc.)
- When traveling using a personal vehicle, the basis for reimbursement is the incremental kilometers driven above an employee's normal commute. The incremental kilometrage is the total work kilometers driven less the normal round-trip kilometers from the Claimant's home to their regular campus.
- Details of individual trips must be provided, including the starting location, destination, and total incremental kilometers.

Public Transportation, Taxis, Shuttle Services

Expenditures for items such as transit tickets and subway tokens, where it is either impractical or impossible to acquire receipts, may be claimed with an explanation of the purpose of the expense and clearly indicating "No Receipt."

Accommodations

Accommodation for overnight trips should be the most economical method possible.

- College employees qualify for Government of Ontario hotel room rates and should ensure that they are requested unless other lower rates apply.
- The complete itemized hotel bill must be submitted for reimbursement. Credit card receipts and express checkout receipts, which do not provide an itemized list of expenses incurred, are not acceptable documentation for reimbursement.
- Penalties incurred for non-cancellation of guaranteed reservations are the Claimant's responsibility.
- Claimants staying with friends or relatives may claim up to \$30 per night to provide their host in the form of a payment or gift. No receipt is required but the claim must include the name of the host and the number of nights.
- Services such as movies or game rentals, bar service, and other hotel services will not be reimbursed. It is recommended that the Claimant ask for a separate invoice so they will not appear on the receipts submitted for claim.

Meals While Travelling

The College will reimburse Claimants for meals while travelling on college business using established meal reimbursement rates. The following guidelines should be used in determining if a meal allowance can be claimed:

- It is typically not reasonable to claim a meal allowance when working at a different College location than the employee's home or home campus during their regularly scheduled hours, when it is reasonable to assume that the employee could return home at the end of their shift;
- It is typically reasonable to claim a meal allowance when the employee is required to work at a non-College location at least 24 km away from their home or home campus over a normal meal period;
- it is typically reasonable to claim a meal allowance while the employee is away from home for at least one night;
- It is typically reasonable to claim a meal allowance when it is a part of an allowable Hospitality event or business meeting as described in this policy and the meal has not been provided or paid for by another; and
- A manager may approve a meal allowance when the employee is required to work overtime, and it occurs over a normal meal period.
- Employees may either submit receipts for actual meal costs incurred or claim a per diem meal allowance, but not both. Meals must be paid for using personal funds, and not using a College PCard, when a meal allowance will be claimed.
- Receipts are not required to be submitted when meal reimbursements by per diem are claimed but should be maintained by the recipient until the claim has been processed in the event, they are requested as part of the claim audit.
- The meal reimbursement rates are included in Appendix B in this policy. The reimbursement rates are inclusive of all meal costs, including taxes and tips.
- Where more than one meal is eligible to be claimed for any day, the Claimant may allocate the combined maximum rates between meals. However, the Claimant must have incurred the meal expenses to be able to submit a claim for reimbursement.
- For example, if a Claimant is eligible for both breakfast and lunch meal allowance, they can claim the combined amount of \$59.55, if they have purchased both meals, regardless of how the total was split between the two meals.
- In limited and exceptional circumstances (e.g., health considerations; limited eating options available; higher costs in travel location) where the actual meal expenses are higher than the meal reimbursement rate, the actual cost of the meal may be reimbursed. In these situations, the claim for meal reimbursement must be accompanied by an itemized receipt and a written rationale for exceeding the rate, whether claimed for reimbursement or paid for with a College Pcard. Approval is subject to managerial discretion.
- Alcohol **"cannot"** be claimed and will **"not"** be reimbursed as part of any meal claim.

Gift Giving

- Token gifts of appreciation, valued at up to \$30, may be offered to individuals who are not currently employed by the College in exchange for volunteer service or expertise provided to the College (e.g., offering a token gift in return for a presentation).
- Gifts valued at over \$30 must be pre-approved in writing by the Approver.
- Gifts to current or former employees of the College are not permitted without written

pre-approval from the Claimant's SLT member. This includes gifts in recognition of years of service (unless gifted as part of an approved HR practice of gift-giving), retirement, or as an expression of congratulations or sympathy.

Foreign Exchange

Cash transactions claimed in foreign currencies must be translated to Canadian dollars using the Bank of Canada exchange rates at www.bankofcanada.ca/rates/exchange. All other transactions must provide supporting documentation of the foreign exchange amount (e.g., credit card statement in Canadian funds if applicable) and submitted with the expense claim.

Low-value Non-receipted Purchases

Where a low-value purchase did not include the issuance of a receipt (such as public transit or a gratuity), the expense claim form must clearly state "no receipt" and it is the responsibility of the Approver to assess the legitimacy of the claimed amount through discussion with the Claimant.

Hospitality

- Where expenses are incurred for a group of individuals who are all employed in work for the College or other BPSOs, the expenses are not considered hospitality, and this section does not apply.
- Hospitality expenses should be carefully considered as to their potential benefit and public perception of the potential personal benefit of the participants.
- All claims for reimbursement for Hospitality-related events must be made by the most senior person present.
- Meal, beverage and accommodation expenses are allowable Hospitality expenses when incurred during the normal course of College business and the purpose of the event includes the hosting or entertainment of an individual or group that is not covered under this policy (for example, a meal or reception with a business associate).
- Hospitality must be pre-approved by a SLT member.
- Documentation accompanying expenses for Hospitality must include the purpose of the event, the date and place of entertainment, the names of all attendees and the relationship of the person(s) or group(s) being entertained to the College.

Events including Alcohol

- Any Hospitality that will include the purchase or provision of alcohol must be pre-approved by the President & CEO or, where the event is being paid for by the President & CEO, by the Board of Governors.
- Certain College departments may have activities where the purchase and sale or consumption of alcohol is an integral part of their business (such as the operation of a restaurant or event services) and would be considered Hospitality by definition. Departments that require alcohol as an integral part of their business may request

special approval from SLT for a standing approval to purchase and offer alcohol for activities where alcohol is considered essential to support business activities.

- Any special approvals from SLT shall not extend to other events, which shall require specific pre-approval in accordance with this Policy.

Internal College Business Events

- The provision of food, beverage, and accommodations to an individual or group of individuals covered by this Policy is not considered Hospitality.
- Although not considered to be Hospitality, expenses incurred that benefit staff should be carefully considered as to their potential benefit and public perception of the potential personal benefit of the participants.
- Meal, beverage and accommodation expenses for internal College business events will be eligible only if pre-approval is obtained from a SLT member and the expenses are incurred during the conduct of Legitimate College Business activities or the provision of education, training and/or professional development of SLC employees and/or students (for example, a mandatory meeting that needed to be schedule during a typical meal time).
- Expenses for internal College events that include only staff and are not directly related to work or do not have a work component (such as holiday lunches, retirement parties, etc.) are not permitted unless pre-approved by the President & CEO.

Consultants and Other Contractors

- Consultants and other Contractors may be reimbursed for generally acceptable costs that are directly attributable to the activities they have been engaged to perform for the College and would be allowable expenses if they were incurred directly by the College or its employees (for example, permits, inspection fees, equipment rental fees, transportation or delivery fees). Expenses are only reimbursable if their contract specifically allows for it.
- Consultants and other Contractors may be reimbursed for reasonable transportation costs if included within the terms of their contract, at the maximum rates permitted under this policy.
- Consultants and other Contractors should itemize any reimbursable expenses when invoicing the College and provide appropriate supporting documentation, including receipts where specific expenses are being claimed, and will not be required or permitted to submit an expense reimbursement form.
- In no cases may a Consultant or Contractor of the College claim Hospitality, meal, food, or incidental costs.
- Consultants and other Contractors of the College are prohibited from being reimbursed for any Hospitality, incidental or meal expenses, regardless of whether their contract provides for it.
- Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

8.0 – PROHIBITED EXPENSE RULES

The following provides guidance applicable to specific types of expenses that are not permitted under this policy. This is not an exhaustive list, and Claimants and Approvers should refer to the general Policy statements, the four principles of this Policy, and/or consult with Financial Services in determining whether an expense in question will be allowable or not.

Capital Purchases

All capital purchases must be purchased following the College's Purchasing Policy & Procedures. Purchases that are capital in nature are not eligible for reimbursement to a Claimant, nor should they be purchased with a college-issued PCard in accordance with the College's Procurement Policy.

Computer Equipment

Computer equipment is not eligible to be claimed for reimbursement or paid for on a College PCard. Requests for computer equipment should be made through the College's IT department.

Low dollar value peripherals, such as a mouse, keyboard or headset, may be reimbursed or purchased on a college PCard.

Donations

Charitable donations are not eligible to be claimed for reimbursement. Charitable donations may be paid by PCard provided that the donation is made in the name of St. Lawrence College and not the name of the cardholder and the donation has been pre-approved by a SLT member.

Gift Cards

Gift cards may be purchased on a PCard only with prior approval from Financial Services.

Lobbyists

The College is prohibited, under the Broader Public Sector Accountability Act, from using Public Funds to pay for any contracted Lobbyist Services. The College is also prohibited from providing Public Funds to any other person or individual for the purpose of engaging a Lobbyist to provide Lobbyist Services.

However, the College may use Public Funds to pay membership fees to an organization or association established to represent the interests of the College sector or a group of similar organizations of which the College is a member.

Perquisites

In accordance with the Broader Public Sector Perquisites Directive, the following expenses are not allowable:

- Club memberships for personal recreation or socialization purposes;
- Season tickets to cultural or sporting events;
- Clothing allowances not related to health and safety or special job requirements;
- Medical services other than those provided by group insured benefit plans; and
- Professional advisory services for personal matters, including tax or estate planning.

Personal expenses

Personal expenses are not eligible for reimbursement under any scenario. This includes items such as:

- additional expenses related to a travelling companion (e.g., meals or travel fares for a travel companion);
- personal expenses on hotel bills such as health clubs or movie charges, etc.;
- personal travel items such as luggage, toiletries, reading materials;
- lost luggage – airlines/railways/bus companies are responsible;
- financial charges or penalties, such as past due payment charges, credit card interest, or bank processing charges;
- car washes; and
- parking or traffic tickets/fines.

Reimbursable Expenses

Expenses are not allowable when the expense will be reimbursed to the payee from any other means.

Where an employee has submitted a claim for an expense that is subsequently reimbursed (for example, a travel credit is issued), the Claimant will complete a negative claim for reimbursement and provide documentation of the reimbursement.

Salary-related Expenses

Salary and salary-related expenses are not eligible to be claimed for reimbursement or paid for with a College PCard (for example, an honorarium or invoice for employment-related services)

Appendix A – Documentation Requirements**Documentation**

1. Requests for reimbursement of allowable expenses must be submitted electronically using the current version of the College's Expense Report Form available on the Finance Intranet site.
2. Copies of purchase receipts are required to accompany claims for all expense reimbursements, apart from meal allowance claims, tips or other low value non-receipted transactions described from above.
3. All invoices and/or receipts should contain the following information:
 - a. date of transaction;
 - b. supplier identification;
 - c. description of the item(s) purchased;
 - d. price for each item;
 - e. tax/business number, where applicable (i.e., HST, GST, QST);
 - f. amount of sales taxes;
 - g. grand total;
 - h. amount paid along with proof of payment (i.e., last four digits of credit card);
 - i. the identification of the purchaser should also be included for all travel-related receipts;
 - j. receipts in a foreign language should be accompanied by a written English-language description of what was purchased; and
 - k. where a claim is for Hospitality as described in section 44, the names of all attendees and their relationship to the College, the date, location, and purpose of the event must accompany the invoice(s).
4. The following are not considered appropriate documentation and will not be accepted as proof of the claim:
 - a. credit card statements (except to confirm foreign exchange conversions per section 42.2);
 - b. merchant credit/debit card payment slips;
 - c. order confirmations or payment receipt confirmations; or
 - d. cancelled cheques.

Appendix B – Reimbursement Rates

Allowable Personal Use Vehicle Reimbursement Rates	
Total Kilometers Driven Per Calendar Year	Cents Per KM (CAD)
0 – 5,000	\$62.5
5,000+	\$62.5

Allowable Meal Allowance Reimbursement Rates	
Meals	Maximum Amount (CAD)
Breakfast	\$29.50
Lunch	\$30.05
Dinner	\$61.70
Total	\$121.25

These meal allowance rates should be used as maximum amounts per person when a meal is being purchased and paid for by the College rather than paid for by an employee and reimbursed.

Rates in the USA are the same as in Canada but paid in US funds.

The College applies the federal reimbursement rates for meal expenses incurred outside Canada and the United States, as set out in the appendices to the Treasury Board of Canada Travel Directive dated April 1, 2008, or any successor directive. This document can be found on the website. <https://www.tbs-sct.canada.ca/pol/doc-eng.aspx?id=13856§ion=xml>