

# EXPENSE HANDBOOK

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## BUSINESS EXPENSE PROCEDURES AND GUIDELINES

Administrative Authority: Financial Resources

Approving Authority: VP: Finance and Administration

Parent Policy: [5.1 Business Expenses](#)

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## 1. INTRODUCTION

Laurier is part of the [Broader Public Sector \(BPS\)](#) of Ontario, and subject to the [rules that govern accountability and transparency for the BPS](#), as set out in legislation and in directives issued under legislation.

### 1.1 Purpose

The purpose of the Expense Handbook is to provide a framework of accountability and transparency to guide the effective oversight and use of public resources. This handbook establishes the rules and principles for incurring business expenses, to ensure fair and reasonable practices that align with [Laurier's values, vision and mission](#).

### 1.2 Application and Scope

These rules and principles apply to all expenses incurred while conducting university business by board members, faculty, staff, consultants, contractors, and others, from all funds administered by Laurier irrespective of payment method; this includes operating, ancillary, research, trust, capital and restricted funds.

In the presence of external funding agency regulations, the funding agency regulations will take precedence; recognizing that where a funding agreement is silent a subject, Laurier policies and procedure also apply.

### 1.3 Guiding Principles

As a publicly funded institution, Laurier will endeavour to use its resources prudently and responsibly, with a focus on accountability and transparency.

**For an expense to be eligible, it must:**

- Support objectives and contribute to the business activities for which the funds are intended.
- Be necessary, effective and economical, with due regard for health and safety.
- Not result in personal gain, and be an arm's length transaction (no conflict of interest).
- Include sufficient supporting documentation and [approvals](#).
- Align with [Laurier's values, vision and mission](#).
- Adhere to Laurier [policies](#) and procedures, in addition to applicable funding source restrictions.

### 1.4 Mandatory Requirements

- All expenditures require approval from the [authorized signing authority](#).
- The most senior participant from the functional unit must incur and claim group expenditures.
- Personal expenditures are under no circumstances eligible to be claimed, reimbursed, or paid for with university funds. *If any portion of an expense is ineligible, pay for the entire expenditure with personal funds and subsequently claim only the eligible portion for reimbursement.*
- Submit expense claims and reconciliations in a [timely manner](#).
- Pay Laurier for debts owing in a [timely manner](#), for example overpayments or payments for ineligible expenditures.
- Maintain good record-keeping practices for verification and audit purposes by keeping a personal copy, including supporting documentation, for the required [audit period](#).
- Remit complete expense reports with all required supporting documentation and approvals to Financial Resources.

## 1.5 Noncompliance

Noncompliance will result in rejection of an expense. Payment of an expense does constitute ultimate approval, and may be subject to subsequent audit adjustment (i.e. repayment of an ineligible expense). Appropriate investigation and consultation will determine the course of action should an instance of fraud or misappropriate use of funds be identified.

## 2. APPROVAL REQUIREMENTS

### 2.1 Preapproval

The preapproval requirements may vary based on the individual: nature of the expenditure(s), position/role, funding source, or the [signing authority](#).

The claimant is responsible for confirming that the relevant [signing authority](#) is aware and in agreement with the intended expenditure(s) in advance; ensure you understand their expectations before incurring an expense.

All contractor and consultant engagements must follow the [signing authority policy](#) and allowable expenditures must be clearly outlined in the contract to be eligible.

### 2.2 Claimant Responsibilities

- Obtain the relevant preapproval prior to making any arrangements or commitments.
- Support business expenses with all required supporting documentation and particulars.
- Submit expense claims, advance reconciliations and reports in a [timely manner](#);
- Return any unused funds and reimburse Laurier for any ineligible expenditures incurred.
- If leaving employment with Laurier, submit all expense claims and reports prior to departure date.

### 2.3 Signing Authority Responsibilities

- Only provide approval for expenses that meet all of the [guiding principles](#)
- Only provide approval for expenses that meet all of the [mandatory requirements](#)
- Only provide approval if you are the [authorized signing authority](#)
- Never approve your own expense (directly or indirectly)

### 2.4 External Funding Sources

Each funding source may have their own, unique approval and spending requirements; in the presence of external funding agency regulations, the funding agency regulations take precedence.

### 2.5 Exceptions

Exceptions to BPS legislation are not permitted. In instances where an exception to Laurier's expense rules may be appropriate, approval is required from the level three (3) or four (4) Signing Authority and [Financial Resources](#).

Expense claims must be accompanied by the exception request, which provides the details of the exception, supporting documentation, and all required approvals.

## 3. PAYMENTS AND REIMBURSEMENTS

Financial Resources processes non-payroll related payments or reimbursements for employees, non-employees, contractors and consultants.

### 3.1 Forms of Payment

For payments and reimbursements processed through Financial Resources, the payment methods available are Cheque, Electronic Funds Transfer (EFT) and Wire Transfer.

#### 3.1.1 Electronic Funds Transfer (EFT/Direct Deposit)

Laurier processes CAD reimbursements via EFT, directly to the claimant's bank account. Submit a [Direct Deposit Authorization form](#) with supporting documentation for new claimants, claimants without EFT information on file, and claimants who require bank account changes.

#### 3.1.2 Cheque

If EFT is not feasible or payees are not set up, a cheque will be issued (CAD or USD available).

#### 3.1.3 Foreign Currency Wire Transfer

In instances where a claimant resides outside of North America and is unable to deposit a CAD or USD cheque, a bank-to-bank wire transfer may be appropriate. Laurier is not responsible for fees charged by a claimant's financial institution for receipt of a wire transfer.

### 3.2 Employees

Laurier employees may apply for the Laurier Corporate Card program to avoid the need to be out-of-pocket for eligible university business expenses. All employee reimbursements are processed via CAD electronic funds transfer (EFT), directly to the employee's bank account.

### 3.3 Non-employees (Visitors and Students)

Visitors and students may receive reimbursement for **eligible expenditures**. The reconciliation and documentation requirements should be clearly communicated to the individual(s) before incurring an expenditure or finalizing any arrangements.

### 3.4 Contractors and Consultants

#### [BPS Expenses Directive](#)

Payment or reimbursement for allowable expenditures are eligible only when the contract specifically provides for it and a copy of the contract accompanies each expense claim.

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants or contractors under the rules or in any contract between Laurier and a consultant or contractor (e.g. meals, snacks, beverages, laundry, valet or home services, personal calls, or gratuities).

All [contractor and consultant](#) engagements must follow the [signing authority policy](#) and allowable expenditures must be clearly outlined in the contract to be eligible.

## 4. RESEARCH STUDY PARTICIPANTS

The university can provide nominal compensation for subjects participating in research studies, conditional on Research Ethics Board (REB) approval. Only payments actually issued to a participant are eligible. To avoid being out-of-pocket employees may request a Research Participant Advance. **All records require retention for 7 years from the project end-date and are subject to periodic audit.**

### 4.1 Research Participant Advances

Employees may be eligible to receive a research participant advance if they have received Research Ethics Board (REB) approval for a research study and have no overdue advance reconciliations.

### 4.2 Reconciliation Requirements

Within 30 days of the study completion date, advances must be reconciled with [Accounts Payable](#), including the return of any unused funds. Additional advance requests are not eligible until Accounts Payable receives and processes **all overdue advance reconciliations** for a claimant.

Advance reconciliations must account for the total of all advance funds received for a research study. Submit itemized receipts along with a list of participant names or unique identifiers (if confidential), the amount paid to each participant, and total amount paid. If using an online service provider, include the applicable payment receipt(s).

## 5. BUSINESS TRAVEL

Travellers must take advantage of advanced purchase fares and seat sales to keep travel costs reasonable and economical. **Poor planning is not a reasonable justification for inflated expenditures.**

Consider travel and transportation alternatives to determine if there is an opportunity to reduce both travel costs and the environmental impact of business travel. Virtual options, such as remote meetings, webinars, teleconferences and video conferences are becoming increasingly prevalent alternatives to business travel.

Travel by administrative officers must adhere to [Policy 7.9](#).

### 5.1 Before Booking Travel

**It is important to document the prices of the most economical fares available (for the most direct route) for the dates reasonably required for business travel, prior to finalizing any bookings** (i.e. take a screenshot of the entire device screen including date and time, obtain a travel agency quote, etc.).

Documentation of the fares available at the time of booking is required when a traveller incurs upgrade or personal travel expenditures, or deviates from the business travel itinerary; and sometimes these changes are last minute or not anticipated at the time of booking.

### 5.2 Overnight Travel

Overnight travel expenses require evidence of travel as supporting documentation. Where applicable, boarding passes are the preferred proof of travel, but other alternatives include a certification of conference attendance, itemized meal receipts from the destination, or a hotel checkout confirmation. An invoice, itinerary or itemized receipt alone are inadequate supporting documentation.

### 5.3 Upgrades and Personal Travel

Personal travel must not dictate business travel decisions. Travel upgrades and personal travel expenditures related to deviations from the arrangements reasonably required for business travel are not eligible and must be paid for personally by the traveller. **Eligible expenses are limited to the most cost-effective, economy class rate available at the time of booking for the most direct route.**

### 5.4 Passport, Visa and Immigration Fees

Passport, passport photo and immigration fees are not eligible for reimbursement. Visas required for university business travel are eligible for reimbursement, limited to the documented cost of the visa required for business travel; additional costs related to personal travel are not eligible. Document the type and length of visa required for business travel; proration may apply to long-term visas.

### 5.5 Cancellation Insurance

Cancellation insurance for business travel arrangements is eligible when the purchase of a non-refundable booking is the most economical means of transportation available after considering the added cost of cancellation insurance.

### 5.6 Travel Cancellations

It is the responsibility of the traveller to contact the relevant travel provider, booking agency or airline, prior to the cancellation deadline(s) to obtain a refund or travel credit if cancellation or booking changes are required.

Reimbursement for a travel credit is not eligible until the related travel has occurred. Employees who receive a credit towards future travel may request a travel advance for the credit amount.

Exception requests will be considered for payment of the initial cost of the ticket less any refund or travel credit received, for example if an emergency were to occur after the cancellation deadline.

### 5.7 Foreign Currency Reimbursement

Amounts expended in foreign currencies require conversion to the reimbursement currency, normally Canadian dollars. Documentation supporting the exchange rate applied to an expense must accompany the expense claim (e.g. support of Bank of Canada rate).

**Convert to the reimbursement currency using the:**

- actual amount paid for the purchase of foreign currency (supported by itemized receipt);
- daily exchange rate for the expense date(s) (supported by Bank of Canada rate);
- average exchange rate over the dates of travel (supported by Bank of Canada rate); or the
- rate of foreign exchange actually paid per transaction (supported by the card statement details).

## 6. TRAVEL ADVANCES

Use of a Laurier corporate card is preferred when booking business travel arrangements. Employees travelling on university business may be eligible to advance travel funds. Once issued, the entire travel advance amount becomes a debt owed to Laurier by the claimant until the claimant's reconciliation is approved and processed. [Exception requests](#) require a full-time employee sponsor; signatures are required from both the claimant and the sponsoring employee. An employee sponsoring an advance request is accepting full responsibility for the [reconciliation requirements](#).

### 6.1 Travel Advance Options

Claimants must keep all [itemized receipts](#) and supporting documentation for reconciliation. *Submit advance reimbursement requests separately from travel advance requests.*

#### 6.1.1 Advance Reimbursement Request

Employees may request a Travel Advance to receive reimbursement for business travel expenses (i.e. airfare) pre-paid with a claimant's personal funds. A copy of the itemized receipt(s) must accompany an advance request. [Timely](#) reconciliation is required upon returning from travel.

#### 6.1.2 Travel Advance Request

Employees may request a Travel Advance to receive funds to be used **during travel**, to avoid using personal funds for travel meals, etc. Advance funds will be issued up to 10 business days prior to the departure date **when received in Accounts Payable at least 15 business days prior to departure**. [Timely](#) reconciliation is required upon returning from travel.

### 6.2 Travel Advance Reconciliation Requirements

Within 30 days of returning from travel, advances must be reconciled with [Accounts Payable](#), including the return of any unused funds. Additional advance requests are not eligible until Accounts Payable receives and processes **all overdue advance reconciliations** for a claimant.

Advance reconciliations must account for the total of all advance funds received for the trip and include all required supporting documentation for each expenditure.



## 7. TRANSPORTATION

Laurier will reimburse up to the **most economical means of transportation available, for the most direct route**; considerations should include [fare inclusions](#), [exchange and refund policies](#), and [meals](#) provided.

Laurier has a [carshare](#) vehicle located on campus and is a member of [TravelWise](#), offering a carpool database, emergency ride home service, and discounted bus passes.

Travellers who prefer to travel by an alternate mode of transportation must follow the [booking, upgrade and personal travel](#) requirements.

**Travel between an individual's personal residence/remote work environment and their designated campus location is not an eligible expense.**

### 7.1 Air and Rail

Fares for domestic and international business travel are eligible at the [most economical rate available](#); taking into consideration fare inclusions, refund policies, and meals provided. Travellers are responsible for obtaining all itemized receipts, proof of travel, and additional documentation required when [upgrading or deviating from the business travel itinerary](#).

### 7.2 Taxi, Bus, and Other Transportation

Transportation expenses, i.e. Taxi, Uber or Lyft are eligible with the itemized receipt while travelling for university business.

### 7.3 Additional Fees

Toll roads, bridges and tunnel expenditures are eligible at the discretion of the signing authority. Additional fees for comfort or personal items (i.e. headsets, movies, neck rests) are not eligible. Tickets and fines for traffic and parking violations (internal or external) are not eligible.

**Seat selection fees:** Standard seat selection fees are eligible for reimbursement. Upgraded seat selection requires preapproval and additional justification (i.e. a long-haul flight).

**Checked baggage fees:** Baggage fees are eligible up to a maximum of two standard pieces of luggage. Excess or oversized baggage fees may be eligible when justified as reasonably required for conducting university business (e.g. transporting research equipment).

**Parking, tolls, and tickets:** Standard parking expenses are eligible with itemized receipts or support of the rate for the parking location and proof of payment. Where both self-park and valet parking are available, only the rate for self-parking is eligible; [upgraded](#) parking is considered a personal expense.

### 7.4 Rental Vehicle

Procurement Services has negotiated a Vehicle Rentals Contract on behalf of Laurier; [rent any required vehicle through this venue](#) to take advantage of the corporate rates. **It is the responsibility of the driver to ensure they understand the rental agreement**; driving rental vehicles in violation of any of the terms and conditions of the rental agreement contract voids the insurance.

Submit the itemized receipt with a copy of the rental agreement and any related fuel expense receipts (take photograph of the pump if receipt is unavailable) as supporting documentation for a rental vehicle expense. The kilometrage rate does not apply to the use of rental vehicles.

## 7.5 Personal Vehicle

The use of a personal vehicle for university business is an acceptable practice **for round trips up to 500 km**; [adhere to vehicle insurance requirements](#). For longer trips, claimants must document the most economical mode of transportation available as support for their expense claim.

The eligible amount is the lesser of the:

- a) cost for the most economical form of transportation for the most direct route; or
- b) Kilometrage rate, plus additional expenditures (i.e. meals and accommodations)

Submit supporting documentation and quotes to substantiate the decision with the expense claim.

Individuals travelling to the same event should limit the use of a personal vehicle to the extent possible; only the individual using their own personal vehicle is eligible for kilometrage reimbursement.

### 7.5.1 Kilometrage Rate (Mileage)

- The current Laurier kilometrage rate is **\$0.44 per kilometre**.
- To convert miles to kilometres, [multiply the number of miles by 1.609](#).
- The intent of this kilometrage rate is to defray all automobile operating costs including, but not limited to, gasoline, insurance, repairs and maintenance.
- The kilometrage rate does not apply to the use of rental vehicles.
- Travel between an individual's personal residence or [remote work environment](#) and their [designated campus location](#) is not eligible

### 7.5.2 Multi-Campus Travel

Necessary business travel between campuses is eligible for reimbursement.

Distance between campus locations:

Travel Between	Distance
Waterloo and Brantford	55 km
Milton and Waterloo	61 km
Kitchener and Milton	55 km
Kitchener and Waterloo	5 km
Brantford and Milton	73 km
Brantford and Kitchener	50 km

### 7.5.3 Other Travel Locations

The eligible distance in kilometres is the **lesser of the**:

- a) Distance between the individual's [designated campus location](#) and the destination
- b) Actual distance travelled

For example, an employee needs to drive to Pearson Airport (YYZ) for Laurier business travel and their designated campus location is Waterloo, 95 km from YYZ. If the individual drives:

- a) 106 km from Elmira to YYZ, **the eligible distance is 95 km**, *the distance between their designated campus location and the destination.*
- b) 34 km from Milton to YYZ, **the eligible distance is 34 km**, *the actual distance travelled*

## 8. TRAVEL MEALS

Travel meals purchased and consumed by Laurier employees, students and visitors travelling for Laurier business purposes are an eligible expense at the discretion of the Signing Authority.

### 8.1 Daily Meal Rates

The maximum [Daily Meal Rates](#) outlines the per diem allowance and recommended rates for receipted travel meals. For multi-day business travel, reimbursement should be limited to the daily maximum multiplied by the number of days for the trip, less all ineligible meal expenses.

**Ineligible meals include meals that:**

- are outside of business travel departure/arrival times;
- are not consumed by the claimant;
- are not paid for by the claimant (included in registration or paid by another source)

#### 8.1.1 Daily Meal Rates (incl. tax and gratuities)

Location	Breakfast	Lunch	Dinner	Incidentals	Daily Maximum
Canada	\$10 CAD	\$15 CAD	\$30 CAD	\$15 CAD	\$70 CAD
Outside Canada	\$10 USD	\$15 USD	\$30 USD	\$15 USD	\$70 USD

### 8.2 Meal reimbursement methods

On the expense claim, claimants must clearly indicate the eligible meals being claimed for each day of travel, with all [ineligible meals deducted](#) from the daily claim amount.

There are two reimbursement methods available for expense reimbursement claims:

- [itemized receipts](#)
- [per diem](#)

Claimants must choose to file either itemized receipts or per diem for out-of-pocket travel meals; normally a single out-of-pocket expense claim would not include both reimbursement methods.

#### 8.2.1 Per Diem Travel Meals

**Itemized receipts are not required** when claimants choose the [per diem reimbursement method](#) for travel meals. The eligible reimbursement is limited to the Daily Maximum multiplied by the number of days for the trip, less all [ineligible meals](#).

#### 8.2.2 Itemized Receipt Travel Meals

Meals outlined on a hotel invoice require the itemized receipt to be eligible.

**Laurier corporate card:** Both the [itemized receipt](#) and card payment receipt are required; where itemized receipts are lost or unavailable, follow the guidelines for [missing receipts](#).

**Out-of-pocket reimbursement claim:** When claimants choose the itemized receipt reimbursement method for travel meals, an itemized receipt is required support for each meal expense on that claim. Alternatively, the per diem method may be used.

## 9. ACCOMMODATIONS

### 9.1 Hotel or Other Commercial Accommodation

Reimbursement for hotels, motels and other lodging will be limited to the single occupancy, standard room accommodation. Accommodations for one night before and after an event are acceptable if the start and end times merit such travel logistics.

**Preferred hotels with negotiated discounts must be used wherever possible to take advantage of negotiated discounts;** when not staying at designated hotels, travellers must stay at hotels where lower room rates are available for equivalent accommodations. [CAUBO](#) offers corporate rates or discounts for select locations; as well, many campus residences offer suite or rooms during the summer months. Refer to [upgrades and personal travel](#) if a traveller plans to arrive earlier or stay longer for personal reasons, or wishes to upgrade accommodations. Only the portion of expenses incurred for Laurier business travel are eligible for reimbursement.

Reimbursement claims must list accommodation expenses separately and include an itemized hotel invoice and proof of payment. **Laurier will not pay for meal expenses listed on a hotel invoice without the itemized receipt.**

Reasonable laundry expenses are eligible when travelling for more than 7 days consecutively.

### 9.2 Private and Non-commercial Accommodation

Private and non-commercial accommodation is encouraged (e.g. staying with family or friends); the stay is expected to be short-term in nature. A traveller who arranges for private non-commercial accommodation is eligible for an allowance of up to \$40.00 per night, in CAD for travel within Canada and USD for travel outside Canada, in lieu of hotel or other commercial accommodation. **Eligible claims must include the host's full name, address, phone number, check-in date and checkout date.** The university does not pay the host directly, and will not pay an individual who elects to host a Laurier visitor.

## 10. REGISTRATION, ASSOCIATIONS AND PROFESSIONAL DEVELOPMENT

Expenses for [sponsorships, fundraising, and sporting events](#) are considered hospitality.

### 10.1 Conference Registration

Only the required costs for conference participation is an eligible business expense; a copy of the registration form, events schedule and itemized receipt must accompany the expense claim. Optional and companion costs, for things such as conference-organized entertainment are not eligible.

### 10.2 Professional Dues and Membership Fees

Memberships in professional associations related to one's position at the University may be eligible at the discretion of the signing authority. Interest charges, late charges or other penalties are not eligible.

### 10.3 Other Registration and Professional Development Fees

Registration fees for remote meetings, teleconferences, video conferences, web seminars, etc. are an eligible expense when there is a reasonable business purpose and the expense claim is supported by the itemized receipt.

## 11. MEETING AND HOSPITALITY

It is the responsibility of the individual finalizing booking arrangements to comply with all mandatory requirements, and to ensure compliance with any additional funding source restrictions.

### 11.1 Approval Requirements

**The most senior participant from the functional unit must incur and claim group expenditures to simplify the approval process, as a signing authority cannot approve their own expenditure(s).**

In addition to the standard [approval requirements](#), [preapproval](#) from a level three (3) or four (4) signing authority is required for large hospitality functions.

### 11.2 Alcoholic Beverages (Policy 4.4)

Please review [university policy 4.4](#) for the specific requirements for alcoholic beverages at events; the primary responsibility for alcoholic beverage use is with the individual, and all university community members have an obligation to use alcoholic beverages responsibly and legally.

Where appropriate or necessary, reasonable expenses for limited quantities of alcoholic beverages during an eligible hospitality event may be expensed. Consuming alcohol at lunches or meetings during normal business hours is actively discouraged. While travelling, meal reimbursement is guided by the [Daily Meal Rates](#). **Alcohol is not an allowable research grant expenditure.**

### 11.3 Sponsorships, Fundraising, and Sporting Events

In support of Laurier business, participation in fundraising, sporting, or sponsorship events may be appropriate; these circumstances are generally limited to the following business purposes:

- identification of donor prospects
- cultivation/stewardship of current donors/prospects
- specific duties associated with the event or related to the employee's job performance
- development of relationships and partnerships that will advance the university's mission

Attendance at these events must be limited to those reasonably expected to contribute to the business objective; obtaining preapproval from the three (3) or four (4) signing authority is recommended.

### 11.4 Business Meetings

Meeting meal expenditures are not eligible in a [Remote Work Environment](#). Refreshments and light snacks provided for in-person meetings, training, recruitment, or education sessions are an eligible expense. Limit [business meeting meal](#) expenses to situations where in-person meetings or work require scheduling over a traditional mealtime due to timing constraints, or when meetings or work must reasonably continue over a traditional meal period. **Attendance must be limited to those reasonably expected to contribute to the business objective.**

Reasonable business meal expenditures follow the [travel meal rates](#) multiplied by the number of attendees. Clearly identify the meeting participants, business purpose and expense justification; [itemized receipts](#) are required for all business meeting expenses and business meeting meal expenses (the per diem method does not apply).

## 11.5 Hospitality

Hospitality is the provision of food, beverages, social, and recreational activities and other amenities for the purpose of entertaining university guests, prospective employees, students, benefactors, or stakeholders. Hospitality expenses must be reasonable in nature and amount, for a reasonable business purpose preapproved by the appropriate signing authority.

### 11.5.1 What is the business purpose?

The general purpose of an allowable hospitality event should be the development of relationships or partnerships that align with Laurier's values, vision and mission. Therefore, the hospitality event must involve individuals external to Laurier as the prime justification for the expense; internal hospitality is considered a social event (not eligible).

Examples of eligible hospitality include student recruitment, open houses, orientation, recognition, or awards; student and alumni networking and career connections; alumni relations; donor identification, relations, recognition, or cultivation; central achievement award programs for employees. **Expense claims must clearly document the business purpose of the event, along with the names and affiliation of attendees.**

### 11.5.2 Who is attending?

The appropriate ratio of internal to external participants may vary based on the specific event or scenario. As a guideline, 50% of participants being external is considered reasonable. Provide justification for decision-making, approval and audit purposes.

**An individual may be both internal and external; consider the capacity of an individual's attendance at that particular event to make the determination** (e.g. a student, employed by Laurier, attending their student orientation is considered external for that event).

#### Internal Participants

The BPS Accountability Act identifies employees (and their spouses), board members, appointees, contractors, consultants and provincial elected officials as **internal** to Laurier.

#### External Participants

Visiting researchers, academics, administrators, guests, volunteers, prospective employees, alumni, students, donors, and elected officials outside of the BPS are examples of participants considered **external** to Laurier.

## 11.6 Social Events

**Events paid from university funds solely for the entertainment those internal to Laurier and the Broader Public Sector (BPS) in Ontario are not eligible;** however, faculty and staff may voluntarily contribute personal funds for such celebrations.

Examples of social events include personal celebrations (baby, wedding, birthday, retirement, etc.), seasonal or holiday celebrations, including end-of-term or thank-you lunches, and other functions involving only members of the BPS. When a gathering is in conjunction with an eligible hospitality event, it may qualify for an exception.

## 12. TELECOMMUNICATIONS

All use of telecommunications for Laurier business must follow the [Information Technology and Communications operational policies](#). All eligible expenses must include a clear business purpose and the [itemized receipt](#).

### 12.1 Mobile Devices

The purchase of a mobile travel pack/roaming plan (data, voice, and text) is an eligible expense when use of a mobile device is required for international business travel. Travellers are responsible for ensuring they have the appropriate travel plan in place prior to their departure. Plan overages (roaming, data, voice and text) are not eligible for reimbursement.

### 12.2 Long Distance Charges

Every effort should be made to use existing technology (i.e. Microsoft Teams and Zoom) to minimize long distance charges. Expenses for long distance telephone expenses must have a clear business purpose.

During overnight travel, employees who receive approval from the signing authority may be eligible to receive reimbursement for reasonably required personal calls.

### 12.3 Home Services

No reimbursement is permissible for home services, such as internet or phone services.

[Exceptions](#) for incremental increases may be considered in cases where individuals can clearly demonstrate that additional costs were incurred for business purposes.

### 12.4 Computers and Hardware

A Laurier employee will generally be issued one desktop or laptop for work purposes. If more than one computer is required, arrangements should be made [directly with ICT](#).

All computers and computer hardware purchased with Laurier funds remains the property of the Laurier and any [disposal must follow Laurier policy](#).

### 12.5 Software

Software purchases for Laurier owned computing equipment must be approved and installed by [ICT](#). All cloud solutions must go through a Privacy and Security Impact Assessment before being purchased or used for any [internal or restricted data](#).

[Policy 9.5 External Information Technology and Cloud Services](#) applies when external information technology is procured or used at Laurier by employees of the University, or persons or companies contracted by the University.

## 13. OFFICE SUPPLIES, PRINTING AND DISTRIBUTION

We encourage you to consider the use of existing technology to minimize printing, distribution and office supply expenses where possible, as many virtual solutions are now available to faculty, staff and students.

Supplies ordinarily available in the office may still be available for pickup when working in a remote work environment. Items such as printer cartridges, stationery (pens, paper, highlighters, notebooks, etc.) that are required to carry out your normal work duties are an eligible business expense; purchases by faculty and staff should be made through shopLaurier, or using a Laurier corporate card when possible.

Printing and Distribution Services offers solutions to meet the printing, mailing and distribution needs of the Laurier community. [WebPrint](#) is accessible by all students, staff and faculty members using your unique Laurier login. Mail and courier service arrangements can be made by contacting [Distribution Services](#).

## 14. FURNITURE AND EQUIPMENT

Employees are provided with one designated office location provisioned with necessary office furniture and equipment. Arrange for additional furniture and equipment through Facilities and Asset Management, [furniture requests](#). Purchases must follow the [signing authority policy \(5.7\)](#) in addition to relevant [facilities and equipment operational policies](#).

The ownership of equipment and materials purchased through grants and contracts is outlined in [policy 11.4](#). All furniture and equipment purchased using university funds remains the property of Laurier and is expected to be returned to the designated location upon leaving or changing work location arrangements. Disposal must follow university policy, and removal of equipment prior to the end of its useful life may require compensatory payment.

## 15. FLOWERS, CARDS, AND GIFTS

[Policy, 8.1 Conflict of Interest](#) dictates that gifts to and favours for individuals or organizations valued over \$250 are not eligible utilizing university funds or facilities. **The use of gift cards for university business is actively discouraged.**

### 15.1 Internal Gifts

The purchase of a cash or near-cash gift (gift card) is not eligible for an internal recipient, regardless of the value or the purpose of the gift. Exceptions are not permitted, as Laurier does not currently have a feasible mechanism available to track and deduct income tax as [required by the CRA](#). The purchase of a non-cash gift for an internal recipient is eligible.

### 15.2 External Gifts

The purchase of a **non-cash** gift for an external recipient is eligible with a clear business purpose; the gift must not be in lieu of cash compensation that would normally be agreed to.



## APPENDIX A: SUMMARY OF INELIGIBLE EXPENSES

This list is for reference purposes only and is not all-inclusive; always read the relevant expense section. [Additional internal expense claim resources are available on Connect to faculty and staff with a login.](#)

### BPS Accountability Act [no exceptions permitted]:

- Meal, incidental or hospitality expenses for consultants or contractors.
- Meals consumed during remote meetings (i.e. in a [remote work environment](#))
- Excessive and unreasonable food and alcohol consumption.
- Expenses that have been reimbursed by another institute, university or organization.
- Personal expenditures of any kind, including club or recreation memberships.
- Season's tickets to cultural or sporting events; professional advisory services for personal matters.
- Expenses for social events.
- Meal expenses or event tickets for those whose presence is not required for a clear business purpose.
- Food or beverage expenses for the general, personal, or purely social use by faculty, staff and students.
- Clothing allowances (not including those for health and safety/special job requirements).
- Medical services outside those provided by Laurier's group insured benefit plans.
- Vehicle ownership costs (i.e. insurance, licensing, depreciation and financing).

### General and Travel:

- Expenditures submitted over 6 months after an expense date/after the fiscal year has closed.
- Monthly home/personal service costs or installation fees.
- Acquisition cost of mobile devices and accessories acquired personally (not through Laurier).
- Mobile plan overages (roaming, data, voice and text) are not eligible for reimbursement.
- Interest charges, late charges or penalties levied on professional fees, dues, exams or associations.
- Interest charges, service fees or annual fees associated with personal credit cards etc.
- University parking permits for staff and faculty.
- Tickets and fines for traffic and parking violations (on or off campus).
- Gratuities in excess of 20%.
- Medical insurance for out of town travel, where employee has benefits under the university plan.
- Laundry expenses for less than 7 days of continuous business travel.
- Optional conference activities not included as part of the standard conference registration fee.
- Expenses related to a spouses or travel companion that accompanies, meets, joins the traveller.
- Additional costs associated with deviating from required economy business travel.
- Additional personal/comfort costs (i.e. movies, headsets, neck rests, etc.)/excess personal baggage.
- Expenses for missed travel arrangements / failing to cancel travel arrangements in a timely manner.
- Passport and immigration fees (including passport photos), or visa expenses related to personal travel.
- Loss or damage to personal possessions of the traveller during transit.
- Reimbursement for the use of vouchers, reward points/programs (e.g. airline rewards), etc.

## APPENDIX B: DEFINITIONS

**Audit period:** the required audit retention period is 7 years from the date the expense claim is submitted, or 7 years from the project end date for special purpose funds.

**Broader Public Sector (BPS):** BPS refers to the organizations that receive funding from the Government of Ontario, they are not, however, a part of the government itself (e.g. hospitals, universities, colleges, and school boards). The [BPS Accountability Act](#) establishes the requirements in the areas of compensation, expenses, perquisites, business documents and procurement directives; designated to improve [accountability](#) and transparency across the BPS.

**Business meeting meal:** when in-person meetings or work must continue over a traditional mealtime, or be scheduled over a traditional mealtime due to constraints, reasonably resulting in a meeting meal expense.

**Claimant:** any individual or organization claiming a Laurier business expense.

**Consultant:** any individual or entity providing professional expert or strategic advice or related services for consideration and decision-making, even if it is free.

**Contractor:** consists of any individual or entity who receives monetary value in exchange for a service or commodity.

**Canada Revenue Agency (CRA):** the CRA administers tax laws for the Government of Canada and most provinces and territories, international trade legislation, and various social and economic benefits.

**Corporate card:** any university issued credit card, i.e. purchase card or travel expense card.

**Designated campus location:** the claimants primary office or work location recognized by Laurier; this location is generally listed in the employee directory, but may also be identified in an employment contract, contractor agreement, etc.).

**Expense claim:** an expense claim includes any method of reporting a Laurier business expense, including out-of-pocket reimbursement claims and corporate card expense reports.

**External examiner:** a person from another institution or organization that monitors the assessment process of an institution for fairness and academic standards; considered a contractor when compensated for services.

**Functional unit:** academic unit or administrative department with authority over a specified functional activity and budget (e.g. Faculty of Science, Human Resources).

**Hospitality:** the provision of food, beverages, social, and recreational activities or other amenities for the purpose of entertaining university guests, prospective employees, students, benefactors, or stakeholders.

**Itemized receipt:** a receipt (paper, electronic, or scanned format) that contains **all** of the following pieces of information on it: **business name, date, item(s) purchased, price of each item, total amount of bill, and method of payment.** Sometimes you will need two (2) receipts to show all of the necessary information; one receipt will show what was purchased, and the second will show how you paid (proof of payment).

**Most economical fare:** the best value economy fare available for the most direct route, after considering [fare inclusions](#), [exchange and refund policies](#), [meals](#) provided, etc.

**Most senior participant:** the most senior internal individual participating in a business expense, from the functional unit incurring the expense.

**Out-of-pocket:** an expense paid for with a claimant's personal funds.

**Per Diem:** an allowance intended to cover a claimant's out-of-pocket meal and incidental expenses (including tax and gratuities) without the requirement to submit itemized receipts as support.

**Personal vehicle:** a vehicle owned, borrowed or rented/leased personally by a claimant.

**Remote meetings:** (virtual meetings) occur when a group of people use video and/or audio to connect online.

**Remote work environment:** Laurier business being performed in a location other than the [designated campus location](#), for reasons other than Laurier business travel (e.g. from a home office).

**Social event:** events solely for the entertainment those internal to Laurier and the BPS (ineligible).

**Travel meals:** meals purchased and consumed by a claimant while travelling on Laurier business.

**Timely manner:** corporate card reporting is due in accordance with the cardholder agreement, within 30 days of the deadline for online accounting changes. Expense reimbursements are due within 30 days of incurring an expenditure or returning from business travel, unless the total reimbursement is under \$50, in which case reimbursement claims may be accumulated up to 90 days for submission. *Expense claims submitted more than six months after the expenses have been incurred or expenses incurred in a previously closed fiscal year, are not eligible.*

## APPENDIX C: MISSING RECEIPTS

Claimants are required to make every effort to attain and submit the itemized receipt in support of eligible business expenses. Many expenses are not eligible without the itemized receipt, including air and rail travel; registration, association or professional development fees; accommodation; meeting or hospitality; reimbursement for travel meals; travel visas; software, subscriptions or services; toll roads; vehicle rentals; gifts, etc.

If an itemized receipt is not available or does not contain adequate information, a missing receipt affidavit is required, accompanied by proof of payment if applicable (i.e. payment card statement). When the itemized receipt for a travel meal is not available, reimbursement is limited to the per diem method; amounts charged in excess of the daily meal rate may require repayment by the cardholder.

## APPENDIX D: PERSONAL VEHICLE INSURANCE REQUIREMENTS

Laurier is not liable for any costs associated with use of a personal vehicle, including additional premium costs or claim deductibles. Individuals may elect to use their [personal vehicle](#) on University business if they have the appropriate licence, and the vehicle is legally registered and in safe roadworthy condition. Vehicles require a minimum of \$1,000,000 automobile liability insurance, and the vehicle owner is solely responsible for informing their insurance company before using a personal vehicle for business purposes or transporting other passengers; all required changes to insurance premiums are at the owner's expense.

When driving a personal vehicle on University business, there is no insurance coverage for collision or third party liability under the university corporate insurance policies. In the event of collision, the individual's auto insurance policy provides exclusive coverage for both collision and liability, and the vehicle owner is responsible for paying the deductibles required by their auto insurance policy.

## APPENDIX E: RENTAL VEHICLE INSURANCE REQUIREMENTS

### Using a Laurier Corporate Card

Employees travelling on Laurier business should rent vehicles using their corporate credit card. Insurance coverage when driving a rental vehicle on Laurier business is conditional on meeting the following requirements:

- vehicle must be a private passenger or light commercial vehicle, designed to transport a maximum of 8 people, weighing less than 4,500 kg; *there is no coverage for vans, trucks, limousines, off-road vehicles, motorcycles, trailers, buses, antique vehicles, exotic vehicles, or vehicles valued over \$65,000 CAD*
- cardholders must provide a card imprint at the time they take possession of the vehicle
- cardholders must sign the rental agreement and take possession of the rental vehicle
- additional drivers of the rental vehicle, other than the cardholder, must be specifically named on the rental agreement
- decline Collision Damage Waiver (CDW), Loss Damage Waiver (LDW) or similar provision
- total rental period must not exceed 30 days
- cardholders cannot rent multiple vehicles at the same time
- purchase third party liability insurance when driving outside Canada and the USA
- follow all applicable legal obligations for the jurisdiction in which the cardholder is driving and contractual requirements under the terms of the rental agreement

### Using a Personal Credit Card

Employees without a Laurier corporate card, thus using a personal credit card, are solely responsible for meeting all insurance coverage requirements mandated by their credit card. It is up to the individual to determine if their credit card has appropriate coverage; the University bears no responsibility for employees who do not obtain adequate coverage. When in doubt and using a personal credit card, purchase collision/loss damage insurance coverage from the rental agency.

In addition, the claimant is responsible for meeting the following requirements:

- vehicle must be a private passenger or light commercial vehicle, designed to transport a maximum of 8 people, weighing less than 4,500 kg
- additional drivers of the rental vehicle must be specifically named on the rental agreement
- total rental period must not exceed 30 days
- purchase third party liability insurance when driving outside Canada and the USA