

ST. LAWRENCE COLLEGE
TRAVEL AND BUSINESS EXPENSE POLICIES AND
PROCEDURES



April 1, 2011

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1. Statement of Purpose

- 1.1 This policy has been developed to provide clear and consistent guidelines on the reimbursement of travel, hospitality, and other approved College business expenses, as well as the issuance and use of College corporate credit cards.
- 1.2 It is College policy to reimburse employees, Board members, consultants, contractors, and other claimants for ordinary, necessary and reasonable expenses when directly related to the transaction of approved and legitimate College business.
- 1.3 Legitimate College business means:
 - there is the expectation of deriving some current or future benefit for the College
 - the claimant is actively engaged in a business meeting or activity required by the college.
 - there is a clear business purpose for entertainment.
- 1.4 It is expected that claimants and approvers will exercise their best judgement to ensure “value for money” for the College. Expenses claimed in excess of what is considered reasonable will not normally be reimbursable.

2. General Responsibilities

2.1 Claimant

The claimant is responsible for ensuring that claims include only expenses which are:

- incurred while conducting College business
- reasonable and necessary and within the guidelines of this policy
- accurate and appropriately documented
- not part of any other claim to the College or to any other organization

2.2 Approver

The person authorized to approve the expenses is responsible to certify that:

- the expenses fall within the guidelines of this policy and are reasonable and necessary
- appropriate documentation is accurate and is attached to support the claimed expenses
- explanations and prior approvals are attached to the expense claim
- the expenses are charged to the proper general ledger account code (including operating unit, department, program code and account)
- sufficient budgeted funds are available for disbursement

2.3 College Executive Team (CET)

The CET is responsible to ensure compliance with this policy in their divisions.

The CET members may make exceptions to this policy in cases of extenuating circumstances. In this case, a letter of explanation approved and signed by the CET member should be submitted with the expense documentation.

2.4 Financial Services

Financial Services is responsible for:

- providing the college community with advice and guidance relating to the reasonability of expenses
- reviewing expense claims for accuracy, compliance to the policy, and documentation
- promptly processing properly approved and documented claims for payment

3. Documentation


- 3.1 Requests for reimbursement of business expenses must be submitted on the Expense Report form (available on St. Lawrence College's Intranet site). This includes reimbursement for expenses made on an American Express Corporate College Card.
- 3.2 Original receipts are required for all expense reimbursement. Photocopies, credit card statements, credit card slips and cancelled cheques are not acceptable as receipts. If receipts are lost, it is the claimant's responsibility to obtain acceptable proof of the expense.
- 3.3 All expenses must be substantiated with adequate records. This substantiation must include information relating to:
 - the amount of the expenditure
 - the time and place of the expenditure
 - the business purpose of the expenditure

4. Approvals

- 4.1 Expense Report forms, together with required documentation, must be signed off by the claimant's immediate supervisor for one-over-one review and approval.
- 4.2 In the absence of the immediate supervisor, approval from the next higher level of supervision is required.

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 1	No. of Pages: 2
	Approved By: Board of Governors	
	Department: Finance	
Title: Travel	Effective Date: December 18, 2007	
	Revision Date:	

In general, the most cost effective route and mode of travel must be made. For example, public transportation should be used if it is cheaper than the use of personal vehicles; and, where a number of employees are travelling to the same destination, shared travel arrangements should be made where possible.

Travel must be approved by the employee's one-over-one in advance. Employees will not be reimbursed for additional costs incurred for indirect routes or stopovers taken for personal reasons.

Air/Rail/Bus

Employees are expected to travel using the best available fare in economy or coach. The original stub of the airline, rail, or bus ticket must be attached to the expense claim.

Travel by business class may be acceptable with prior one over one approval in limited circumstances such as:

- the need to work with a team;
- choosing a travel time that allows you to reduce expenditures on meals or accommodation.

VIA Rail Agreement

The College currently has an agreement with VIA to receive a 5% discount on VIA's "best available regular public fare" at the time of purchase for staff and up to 3 additional passengers. The discount can be applied to leisure and business travel. Further information can be requested from VIA at 1-888-842-7245. To obtain discount quote VIA Rail identification number 710598.

Personal Vehicle

The College will pay an allowance for the use of the claimant's vehicle while driving on authorized College business. The current rate is listed on the Expense Report form. The kilometre rates are inclusive of all operating costs such as gasoline, repairs and insurance, etc. therefore, gas receipts for a personal vehicle will not be reimbursed.

Public Transportation, Taxis, Shuttle Services

When away on business the general practice is to use the lowest cost method of public transportation. Shuttle bus services should be used for transportation to or from an airport, train, or bus station if available.


Reasonable small expenditures, such as transit tickets and subway tokens, where it is either impractical or impossible to acquire receipts may be claimed on the Expense Report form with an explanation of the purpose of the expense.

Reimbursement

When traveling from home to a meeting or traveling from one's regular campus to another campus and then directly home, the basis for reimbursement is the incremental kilometres driven. The incremental kilometrage is the total kilometres driven less the normal round trip from home to the employee's regular campus. Details of these trips must be provided.

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 2	No. of Pages: 2
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	Department: Finance	
Title: Rental Cars	Effective Date: December 18, 2007	
	Revision Date:	

Reimbursement for rental cars will only be allowed when there is a demonstrated cost saving over other modes of transportation and/or other modes of transportation are not practical or available.

The College carries both property and liability insurance for non-owned autos. Therefore, when employees are required to rent a vehicle for College business the collision and comprehensive insurance coverage with the rental agency can be declined. You should be aware of the following:

- a vehicle can **NOT** be rented for more than 30 consecutive days;
- the College name has to appear on the rental agreement;
- ensure ALL drivers of the vehicle are listed on the rental agreement;
- coverage is for private passenger vehicles weighing no more than 4500 lbs. with a value of no more than \$65,000;
- **NO buses, exotic, antique, or expensive cars are covered and vans over 8 passengers are NOT covered;**
- walk around inspection of vehicle required prior to renting;
- in event of an accident, a Police report is mandatory and all accidents have to be reported to the rental agency and Joyce Green at ext. 3305 within 48 hrs.;
- the College deductible is currently \$1,000 and is payable by the department that authorizes the rental;
- whenever students are involved, as either passengers or renters on behalf of the College, all coverage should be taken through the rental agency.

If there is a need to rent a vehicle other than specified above, ALL insurance should be taken through the rental agency.

If you have a College Corporate American Express Card, please use it to book any short term rentals, as it will provide the insurance coverage for the vehicle with NO


DEDUCTIBLE. American Express will provide coverage, same conditions as above, with the following differences:

- AMEX will not cover any trucks or motorcycles;
- AMEX will only cover the following minivans:
 - Ford Windstar
 - Dodge Caravan
 - Plymouth Voyager
 - Chevrolet Astro
- they will cover SUV's as long as they are not sports model or limited edition models.

If you have an accident with a rental vehicle that you paid for with your Corporate American Express card, please contact AMEX at 1-800-243-0198 within 48 hrs.

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 3	No. of Pages: 1
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	Department: Finance	
Title: Accommodations	Effective Date: December 18, 2007	
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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.

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 4	No. of Pages: 1
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	Department: Finance	
Title: Meals	Effective Date: December 18, 2007	
	Revision Date: April 1, 2011	

The College will reimburse legitimate claimants for the cost of meals while travelling on pre-approved College business away from the College. Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent.


Reimbursement for meal expenses in Canada is subject to the maximum rates set out in the chart below. Taxes and gratuities are included in the meal rates.

Meals	Maximum Amount
Breakfast	\$10.00
Lunch	\$10.00
Dinner	\$20.00

Where more than one meal is claimed for any day you may allocate the combined maximum rates between meals. However, you must have incurred the meal expense to be able to submit a claim for reimbursement. For example, if you are claiming both breakfast and lunch, you can claim the combined amount of \$ 20 regardless of what you spend on each meal.

With approval and receipts (as described in 3.2) the maximum rate guidelines may be exceeded where necessary and within reason.


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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 5	No. of Pages: 1
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	Department: Finance	
Title: Incidental Expenses	Effective Date: December 18, 2007	
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Reasonable claims for such items as telephone charges and laundry charges on extended trips will be reimbursed. Itemized receipts are required.

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 6	No. of Pages: 1
	Approved By: Board of Governors	
	Department: Finance	
Title: Business Related Hospitality	Effective Date: December 18, 2007	
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The College recognizes that it may be necessary to entertain business associates in connection with College business. Reasonable expenses are allowed. It is the responsibility of the individual approving the expenses to ensure the expenses are legitimate and reasonable in nature.

Examples include:

- official visits from outside groups
- ceremonies
- conferences and special events
- staff authorized to host guests or clients on behalf of the College
- authorized committee meetings over meal hours or beyond normal working hours.

Business-related hospitality meals and entertainment should be reported as a meeting expense, outlining the circumstances of the event, the format (meal, reception, refreshments, etc), the location, the number of participants and their affiliations. Original receipts are required for all expenses.


College Staff - Expenses are not allowed for entertainment of fellow college staff unless part of an approved College activity. These expenses must have the prior approval of the appropriate College Executive Team member.

All expenses related to expressions of appreciation, condolence, retirement etc. are the responsibility of the employee, and shall not be recoverable through college funds unless exceptional circumstances apply. In these cases, expenses must have the prior approval of the appropriate CET member.

In all cases the most senior level employee present will account for the business-related hospitality expenses.

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 7	No. of Pages: 1
	Approved By: Board of Governors	
	Department: Finance	
Title: Excluded Expenses	Effective Date: December 18, 2007	
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The following expenses are not eligible for reimbursement:

- charitable donations
- alcohol (except where provided as part of an approved College activity)
- expenses which are recoverable from a third party

Personal expenses including, but not limited to the following, are not eligible for reimbursement:


- additional expenses related to a travelling companion (e.g. meals for second person, double occupancy charges)
- personal expenses on hotel bills such as health clubs or movie charges, etc.
- personal items such as luggage, toiletries, reading materials
- lost luggage – airlines/railways/bus companies are responsible
- service charges relating to the late payment of credit card charges
- car washes
- traffic and other fines and court costs

Business-related that should not be charged to expense claims include:

- office supplies
- computer hardware or software – all requests should be forwarded to the IT order desk
- office furniture
- honoraria, contracted services

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 8	No. of Pages: 1
	Approved By: Board of Governors	
	Department: Finance	
Title: St. Lawrence College American Express Corporate Card	Effective Date: December 18, 2007	
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College employees may receive an individual American Express Corporate Card. This card eliminates most requirements for cash advances to cover travel, travel-related and business-related hospitality expenses.

Information, eligibility and applications for the card can be obtained from Financial Services. The written approval of the appropriate CET member must be obtained in order to process the application.


Only approved travel, travel-related and business-related hospitality expenses are allowed to be charged to the card.

Cardholders are responsible for making payment directly to the card company. To receive reimbursement for expenses, an approved Expense Report form must be completed with all supporting documentation as described under Section 3 Documentation.

Cardholders should use the card to book any short term rentals, as it will provide the insurance coverage for the vehicle with NO DEDUCTIBLE.

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 St. Lawrence College <i>Dream it. Then live it.</i>	Procedure # 9	No. of Pages: 1
	Approved By: Board of Governors	
	Department: Finance	
Title: Travel Advances	Effective Date: December 18, 2007	
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Reasonable advances will be provided to employees upon the written authorization of their supervisor where individuals are not holders of College credit cards.

All advances are to be cleared by submission of a completed Expense Report form and the reimbursement of any unexpended funds. The employee is responsible for the settlement of any advance that has been issued no later than 10 business days after the return from travel.

The College will not issue a travel advance to anyone who has failed to account for a previous advance.

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 <p>St. Lawrence College <i>Dream it. Then live it.</i></p>	Procedure # 10	No. of Pages: 1
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	Department: Finance	
Title: Audit	Effective Date: December 18, 2007	
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All expense claims and travel advances are subject to subsequent audit.

Ineligible expenses identified through an audit shall be reimbursed to the College by the claimant.