

TITLE: EXPENSES PROCEDURES AND GUIDELINES

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Office of the Vice President,
Finance and Administration

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1. Purpose

The purpose of the Sheridan Expenses Procedures and Guidelines is to establish the protocol for payment of eligible expenses incurred by Board Members and Employees (as defined below).

2. Scope

These procedures apply to Sheridan expenses incurred while conducting College Business from all funds as outlined in the Sheridan Expenses Policy.

The Sheridan Expenses Procedures and Guidelines are established to ensure expense claims adhere to the Policy. They are established to what will be considered legitimate and reasonable expenses in most cases. If any expenses are to be incurred outside of the guidelines, then prior approval by the President/Vice President's Committee is required.

Expenses reimbursed by the college are not to be used for income tax purposes or for claims to another organization.

3. Definitions

"Approver" means a person with the authority to make approvals under this Policy.

"Chair" means the Chair of the Board of Governors, accountable to the Minister, regardless of whether the title "chair" is used.

"Claimant" means anyone making a claim under the terms of this Policy.

"Consultants and Contractors" means individuals or entities under contract to the college providing consulting or other services.

"Delegation of Authority" means a written assignment by which a person who has a power, duty, function or responsibility under this Policy authorizes another person (identified by name or by position title) to exercise the power, duty, function or responsibility.

"Employee" means a person under the employ of Sheridan either:

- (a) On a full-time, ongoing basis either under the terms of the Academic Employees Collective Agreement, the Support Staff Collective Agreement, or the Terms and Conditions for Administrative Employees; and/or
- (b) On a less than full-time and/or temporary basis under the terms of an employment agreement.

For clarity, a Researcher is a type of Employee.

“Hospitality” means the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in paid work for Sheridan.

“Itemized receipt” means an original document identifying the vendor with the date and amount of each expense item paid by the claimant.

“Office area” means the area surrounding the regular workplace, with a perimeter of 24km measured by the most direct, safe and practical route by road.

“President” means the President of the College, including those in an acting or interim role as the executive head.

4. Accountability Framework

This Procedure sets out the approval authority for travel, meals, hospitality and other college business related expenses. In some cases, the level of approval is identified and also whether the authority can be delegated. In other cases, a requirement is stated (e.g., prior approval is required) without identifying an approval level. The President, Vice Presidents, and the Board Secretary have the authority to establish additional rules regarding expenses. Any additional rules must be consistent with those laid out in this Policy and be necessary to meet specific operational needs. These rules do not replace any rules in this Policy, nor can they substitute higher rates of reimbursement for kilometers or meals. Additional rules must include the date of approval and must be accessible to everyone covered by the rules.

In addition, the President may modify the level of approval upward to a more senior level when authority is assigned to a manager/supervisor or contract manager.

4.1 Managerial Discretion

For the purpose of this Procedure, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Procedures. There is no discretion to depart from the principles and the mandatory requirements of this Procedure. All decisions should be made very carefully.

When exercising discretion, the rationale must be documented and filed with the claim.

4.1.1 Approvers are accountable for their decisions, which must be:

- a. Subject to good judgment and knowledge of the situation
- b. Exercised in appropriate circumstances
- c. Compliant with the principles and mandatory requirements set out in this Policy

- d. Able to stand up to scrutiny by the auditors and members of the public
- e. Properly explained and documented
- f. Fair and equitable
- g. Reasonable
- h. Appropriate

It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

4.2 Public Disclosure of Expenses

Information about approved expenses may be obtained by written request to the Secretary of the Board for the following persons:

- a. The Board of Governors
- b. President
- c. Vice Presidents

In the case of commercially sensitive or confidential projects as designated by the President, the information will be available on a confidential basis from the college.

4.3 Failure to Adhere

Should an employee fail to adhere to the Sheridan Expenses Policy and the Expenses Procedures and Guidelines:

- a. The Supervisor will, upon notification of failure to adhere, take appropriate corrective action.
- b. If necessary, a written notification from Financial Services/Human Resources will be issued to the employee and their supervisor and/or other appropriate management levels.
- c. The employee's corporate Purchase card may be zero balanced and possibly suspended, and their authorization to travel will be reviewed.
- d. The employee may be further subject to disciplinary action, according to college policy, up to and including termination.

5. Responsibilities

5.1 Employees, Volunteers, and Appointees are responsible for:

- a. Considering alternatives such as teleconferencing and video conferencing,
- b. Following the principles and rules set out in this Policy,
- c. Being aware of the conflict of interest rules that govern the college,
- d. Being aware of any other applicable policies and guidelines.

5.2 Deans, Associate Deans, Supervisors and Managers or higher are responsible for:

- a. Carrying out any delegated authorities and assigned tasks in accordance with this Policy,

- b. Exercising managerial discretion judiciously,
- c. Ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored,
- d. Ensuring staff are aware of the requirements of this Policy,
- e. Seeking timely direction when there are questions of application,
- f. Taking appropriate action in the case of non-compliance.

5.3 Presidents and Vice Presidents are responsible for:

- a. Ensuring the Policy's principles and rules are implemented and monitored, including implementing processes that support the Policy,
- b. Delegating approval authority to appropriate levels within the college except as restricted in this Policy,
- c. Carrying out any delegated authorities and assigned tasks in accordance with this Policy, ensuring consistent application of the Policy (e.g. for all jobs requiring regular travel), ensuring that claims are fully documented by running regular spot checks,
- d. Ensuring that all persons covered by this Policy are aware of their responsibilities under this Policy and of the appropriate conflict of interest rules,
- e. Approving requests for special status.

5.4 The Board Chair is responsible for approving the President's expenses.

6. Mandatory Requirements

6.1 General

6.1.1 Written approval is required for the following **before** any arrangements are made:

- a. International travel
- b. Out of province travel
- c. Hospitality events involving alcohol

Electronic approval is considered written approval for the purposes of this policy as long as the approver has sufficient information to make an informed decision.

6.1.2 Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense except as noted in 5.3(e).

6.1.3 Hospitality is provided only when the event involves people from outside the college. Functions involving only people who are employees and/or engage in paid work for Sheridan are not considered hospitality functions.

6.1.4 Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by their approver (e.g., a director cannot submit their VP's claim for lunch even if they were at the same event).

6.1.5 Good record-keeping practices must be maintained for verification and audit purposes.

7. Procedure for Submitting Claims

7.0.1 Form of Claim

Claims for reimbursement must:

- a. Be submitted on:
 - i. Domestic Expense claim form
 - ii. Out of country expense claim form
 - iii. Petty cash voucher (for claims under CAD\$50 excluding mileage)
 - iv. Travel approval forms – including mileage claim form where applicable

The above forms can be found online under: Access Sheridan > Documents & Policies > Forms > Finance

- b. Be expressed in Canadian dollars at the rate of exchange in effect at the date of incurring expenses. The exchange rate must be evidenced by either:
 - i. Credit card statement showing the exchange rate, or
 - ii. Foreign currency purchase receipt from a bank or an exchange agent, or
 - iii. Print out of exchange rate from [Bank of Canada](#) for the date of the expense incurred.
- c. Be accompanied by original (not photocopied) invoices, receipts, vouchers, or air travel ticket or boarding pass. Credit card statement or credit card slip alone is insufficient as claim to support document. All receipts and supporting documentation will be kept with the claim form for future audit purposes.
- d. Identify date, purpose of the expenses and appropriated approval.
- e. Be signed by the claimant and the authorized approver.
- f. Identify associated cash advance and be reduced by the amount of any outstanding cash advance.

7.0.2 Authorization

- a. Approvers must only approve expenses that were necessarily incurred in the performance of college business.
- b. Approvers must only approve for claims that include all appropriate documentation.
- c. Approvers must not approve their own expenses and their supervisor's expenses.

Where an approver exercises discretion in making an exception, in order to ensure a proper record for audit purposes, the waiver must be approved by a Vice President or the President, as appropriate, and accompany the claim

7.0.3 Time Limit of Claims

- a. With the exception of claims from January to March (see point b), claims must be submitted by the end of the quarter following the quarter in which the expense was incurred; a written explanation is required if not submitted within this timeframe. (for the purposes of this policy the fiscal quarters are April to June, July to September, October to December and January to March).
- b. Claims from January to March must be submitted by April 30th.

On an exception basis only, late claims may be approved subject to appropriate documentation by a VP or President

7.0.4 Claimants

- a. Claimants must obtain any required approvals before incurring expenses.
- b. Claimants must submit original, itemized receipts with all claims (credit card slips are not sufficient). If there is not an itemized receipt, a Missing Receipt Form must be completed and signed by the supervisor who approved the claim.
- c. Claimants must submit claims in accordance with Paragraph 7.03.
- d. Claimants must submit claims for expenses before leaving positions with the college.
- e. When an expense is incurred by more than one staff member, the staff member who holds the most senior position should arrange for payment and submit the claim for reimbursement.
- f. Should there be a situation where there is an overpayment to a claimant, it is considered a debt owing to the college and must be repaid.
- g. All expense claims are subject to future audit, ineligible expenses identified through audit shall be reimbursed to the College by the claimant upon request.

7.0.5 Approvals

- a. The claim must be signed by the direct supervisor of the claimant.
- b. If the direct supervisor of the claimant does not have signing authority on the faculty/department budget to be charged, then the claim must also be signed by the budget holder of the faculty/department.
- c. Should the direct supervisor not be available, the claim must be signed by an approver who has signing authority on the faculty/department to be charged.
- d. All travel-related claims for out of province and out of country must be pre-approved by the appropriate Vice-President or the President.
- e. All hospitality events involving alcohol must be pre-approved as indicated in 5.3(e)

7.0.6 Incomplete Claims or Claims Without Proper Authorization and or Support Documents

Claim will be returned to the claimant by the Financial Services if the claim has not been completed properly, authorized or supported by proper documentation. Finance Services will provide reason(s) for not processing the claim.

7.0.7 Use of College Purchase Card for Non-eligible/Unauthorized Expenses

College purchase card holder must secure proper authorization before charging expenses to his/her college purchase card.

Should any college purchase card holder charged unauthorized expenses to his/her college purchase card, he/she must reimburse the college the costs that being denied immediately. Unauthorized expenses may result in the suspension of the card holder's privileges.

7.0.8 Cash Advance

- a. Cash advance will only be provided to staff to cover college business related expenses in excess of CAD\$500 per event/travel trip and when approved by the AVP, Financial Services or Director of Accounting.
- b. Cash advance request can be made by using a cheque requisition form. Reasons must be provided as well as the estimated completion date of the event/travel trip.
- c. A cash advance must be settled within 20 working days following the completion of the event/travel trip. The cash advance should be settled by offsetting claims for reimbursement with proper authorization and supporting documents and/or by cash repayment.
- d. If the cash advance remaining outstanding after the due date (after 20 working days of the estimated completion date), the College reserves the right to deduct the amount of cash advance from the claimant's next salary payment, and the claimant shall not be allowed another cash advance.
- e. At the conclusion of the employment, the College reserves the right to deduct any outstanding cash advance from the final salary payment.

7.0.9 Processing of Claims

- a. Legitimated claims with proper authorization and support documents must be submitted to the Financial Services for processing.
- b. Finance Services will review each claim to ensure proper expense code, approval, supporting documentations, accuracy etc. If an original receipt is lost, approver must initial the amount and approve the exception using the Missing Receipt Form.
- c. Currently, reimbursement (excluding reimbursement for mileage) will be paid by cheque where applicable.
- d. All expense claims are subject to subsequent audit.
- e. Ineligible expenses determined by an audit shall be reimbursed to the college by the claimant immediately upon request.

8 Ineligible Expenses

The following list is provided as a general guideline for non-eligible expenses. However, this is not an exclusive list and subject to change from time to time according to legislation or ministry directives. The College may reject any expenses claims that are considered as unreasonable or not in compliance with college policies. The college reserves the right to refuse, in whole or in part, reimbursement of business expenses.

The College will not reimburse the following expenses:

- a. Expenses which are recoverable from a third party directly by the claimant.
- b. Expenses which are being claimed by the claimant as a tax deduction.
- c. Expenses which do not comply with the College Policy.
- d. Late payment interest and service charges.

- e. Fines or other penalties related to parking and traffic.
- f. Reimbursement of use of personal travel reward points of the claimant.
- g. Expenses not incurred for College business purposes.
- h. Home high speed internet.
- i. Gift Cards or any other purchases deemed by Revenue Canada as “near cash” for employees.
- j. Alcohol consumption as part of travel or meal expenses except where approved under Section 5.3(e)
- k. Expenses related to leisure activities while on College business travel.
- l. Expenses related to travel companions while on College business travel.
- m. Donations without obtaining pre-approval from Vice-President or President.
- n. Expenses related to gas, repair and maintenance, and road side assistance membership for personal vehicle. Such expenses are covered by mileage claims.
- o. Expenses incurred but not submitted as set out under section 6.0.
- p. Reimbursement of expenses related to attendance at political fundraising events is not allowed under this policy.
- q. Expenses for personal social events including but not limited to: parties or gift expenses (including cards and/or flowers) for secretary’s day, boss’ day, weddings, children, farewell, retirements, birthdays, seasonal celebrations, other non-college business related social functions for internal staff, etc. (Please see section 11 for allowable recognition gifts and events).

9 Eligible Expenses

9.1 Travel

9.1.1 General

The Policy and Guidelines apply whenever travel is required. For the purpose of this Policy, travel does not refer to a person’s regular commute to their home campus.

Written approval is required for the following **before** any travel arrangements are made for:

- a. International travel, and
- b. Out of province travel

Electronic approval is considered written approval for the purposes of this policy as long as the approver has sufficient information to make an informed decision.

9.1.2 When travel is a part of the job

There are some jobs where frequent travel is a requirement. On hiring, managers should ensure staff is aware of the Policy and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies.

9.1.3 Occasional Travel

In the majority of positions in the college, travel usually occurs irregularly on an as-needed basis; for example, to attend training, meetings, conferences or consultations; representing the college at an event; etc.

9.1.4 Approvals for Travel

The following chart identifies the level for approvals for travel for everyone covered by this Procedure. In limited cases, the authority for approval may be delegated.

Position	Travel within Ontario	Travel out of Ontario but within Canada and Continental US	International Travel including outside of Continental US
Board member, including Board Chair	N/A	The Board	The Board
College President	N/A	The Board	The Board
College Employee	Supervisor	Vice President	Vice President
Consultant	Contract Manager	Vice President	President

Note that these are the levels for approving travel, not for approving any expenses related to travel.

For some individuals, the requirement to travel internationally may be considered integral to their roles. To ensure that the approvals process does not have an undue negative effect on the ability of the college to conduct business, these individuals may have the opportunity to request the Vice President/Chair to approve international travel according to a schedule in advance.

9.1.6 Before Travelling

There is a process to follow for all people wishing to be reimbursed for travel expenses.

- Obtain prior written authorization required for travel. Employees should use the appropriate form.
- Whenever possible, use the college's designated vendor of record service providers if applicable. These can be found on the Procurement Website.
- If there is a change in your itinerary: you should report any changes to your approver as soon as possible and submit any changes through Travel provider
- If you are eligible to use a corporate travel card, use it wherever possible to pay for your travel expenses.
- Secure passports, visas, immunizations, medications, as appropriate before you travel.

- f. Consult with your approver to ensure that your travel arrangements include accommodation for any special needs.
- g. When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise may travel together).

9.1.7 International Travel

If travelling internationally (outside Canada and the continental USA), in addition to the obligations set out elsewhere in this Procedure, the following rules apply.

Requests for international travel must include:

- a. prior written approval on the Travel Approval Form;
- b. documentation showing detailed itemization of anticipated expenses (note that the lowest cost and most reasonable method of travel must be used whenever possible);
- c. confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

9.1.8 Insurance

a. Medical and Health Insurance:

- i. Eligible employees are covered under the employer'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 Canada.
- ii. Traveling outside of Canada:
 - a. All Full Time employees (and Family members if you are under a family benefit plan) have travel coverage as part of Sunlife's extended medical benefits. However, conditions such as war, political unrest, epidemics and geographical inaccessibility, travel assistance services may not be available in certain countries. For an up-to-date list, call Allianz Global Assistance before you leave. Employees are encouraged to read the benefit booklet and/or call Sunlife to determine whether the coverage will meet all of their needs (there may sometimes be specific personal medical needs that are not covered), There is no difference in coverage/procedure when traveling for business or personal purposes
 - b. Part Time employees and Board Members not covered under the Sunlife benefit plan. These employees should arrange appropriate out-of-country medical insurance. When purchasing out-of-country medical insurance, it is advised that you also purchase the option that allows for immediate payment of costs at the time of the incident (i.e., up-front payment option).

b. Travel Accident Insurance

Eligible employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveler's expense – it will not be reimbursed.

c. Vehicle Insurance

Collision Damage Waiver (CDW) is included as a benefit of the Corporate Purchase Card. CDW covers the cost of repairing the damage to rented vehicles when paid for by the card and the cardholder is a named driver on the rental agreement. CDW offered by the rental company, within North America, should be declined if offered when using the Corporate Credit Card. In some International Locations, the rental company requires this to rent the car and needs to be purchased.

If a personal credit card is used or the charges are billed back to the College, CDW must be purchased at the time of rental. No exceptions.

d. Using a Personal Vehicle

If you use your personal vehicle while on college business, the followings apply:

- i. The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- ii. It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
- iii. The college will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- iv. The college is not responsible for reimbursing deductible amounts related to insurance coverage. In the event of an accident, you will not be permitted to make a claim to the college for any resulting damages.

9.1.9 Transportation – How to Get There

9.1.9.1 Airplane

- a. Air travel is permitted if it is the most practical and economical way to travel.
- b. Economy (coach) class is the standard option for ticket purchase. For any flight over 8 hours, premium economy class may be used. Travel in business class must have prior approval by the Vice President or President, and may be considered in the following circumstances:
 - i. on international flights; or
 - ii. on flights within Canada and the continental United States of America if related to the provision of reasonable accommodation (e.g., health reasons).
- c. Any upgrade charge other than the above is at the personal cost of the claimant.

9.1.9.2 Train

- a. Travel by train is permitted when it is the most practical and economic way to travel.
- b. A coach class economy fare is the standard.

- c. Business class may be acceptable with prior approval in limited circumstances such as:
 - i. the need to work with a team;
 - ii. choosing a travel time that allows you to reduce expenditures on meals or accommodation
- d. International train travel should be at the Canadian equivalent to coach class.

9.1.9.3 Vehicle

a. *Choosing the Appropriate Vehicle*

When road transportation is the most practical, economical way to travel, the order of preference is:

- i. college vehicle
 - ii. rental vehicle
 - iii. personal vehicle, if it is more economical than a rental vehicle
- b. Use of a personal vehicle must be discussed in advance with your approver. The college will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.
 - c. Carpooling is recommended for multiple people attending the same meeting/function.

d. *Rental Vehicle*

When renting a vehicle, the most economical vehicle practical is required.

- i. Luxury and sports vehicles are prohibited.
- ii. Before accepting a rental vehicle do an external and internal check to ensure you are not charged for prior damage
- iii. To avoid higher gasoline charges, refuel your rental car before returning it.

e. *Personal Vehicle*

The college assumes no financial responsibility for personal vehicles. The college will, however, pay the kilometric rate if you are, with prior approval, using your own vehicle for college business. If you will be driving more than 200 kilometres in a day, you should consider using either a college or a rental vehicle. If you are going to drive your personal vehicle for more than five days within a single calendar month – even if you are not exceeding 200 kilometres in a single day - you should consider lower cost options, such as vehicle rental or audio or video conferencing where possible.

- f. The approver must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the distance per trip. If a decision is made, with the approver, for you to continue using a personal vehicle, both your research and the rationale must be documented.
- g. If using a personal vehicle, keep daily logs to track the business use.

h. *Accident Reporting*

All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

- i. If you are using a college vehicle, advise the appropriate college staff
- ii. If you are using a rental vehicle, advise the rental car agency and contact the travel card insurance provider to initiate a claim and advise the appropriate college staff.
- iii. If you are using a personal vehicle, advise your own insurer.

9.1.10 Mileage Reimbursement and Rates

- a. Rates are based on kilometers accumulated from April 1 of each year (fiscal year).
- b. Rates may be established in a collective agreement, and, if they are not, the rates in this Policy apply.
- c. Expense claims must be submitted with distances calculated in kilometers.
- d. Accumulated kilometers must be transferred with a claimant when moving within the college to another job.

Total Kms Driven per fiscal year	Southern Ontario (\$ per Km)	Northern Ontario (\$ per Km)
0 - 4,000	\$0.40	\$0.41
4,001 - 10,700	\$0.35	\$0.36
10,701 – 24,000	\$0.29	\$0.30
24,000 +	\$0.24	\$0.25

- e. The mileage reimbursement per kilometer covers all costs of operating an automobile including gas, license, auto insurance, repair and maintenance, roadside assistance membership and towing. These expenses cannot be claimed on top of the mileage claims.
- f. All mileage claims must provide information listed below:
 - i. Travelling date,
 - ii. purpose of business travelling,
 - iii. starting point, and
 - iv. destination and mileage between locations.
- g. Inter campus standard mileages:

Between Campus	Standard One-way Mileage
Trafalgar and Davis	31 km
Trafalgar and HMC	21 km
Davis and HMC	11 km

- i. For College event or sponsored event that the College provides scheduled bus transportation between campus and the event venue, no mileage reimbursement will be allowed.

- ii. Distance is generally calculated from the home campus location to the destination and return (home campus location). If an employee has returned home prior to the attendance of an evening meeting, mileage may be calculated from the employee's home. On weekends if travelling on College business, mileage should be calculated from the employee's home.

9.1.11 Parking and Tolls

- a. Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for roads and bridges, ferries and highways, when driving on college business.
- b. Parking costs incurred while parked on campus will not be reimbursed.
- c. Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

9.1.12 Taxis

- a. Travel by means other than taxi is considered the norm, however, taxis may be justified in cases where:
 - i. group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
 - ii. taking a cab allows you to meet an unusually tight schedule for meetings; or
 - iii. travelling to airport with luggage; or
 - iv. other means of transportation is not available in a timely/predictable manner or would be unsuitable

9.1.13 Public Transit

Local public transportation including hotel/airport shuttles should be used wherever possible.

9.2.1 Accommodation

In the normal conduct of business, reimbursement for overnight accommodation within your office area will be neither authorized nor approved. However, in emergency or highly unusual situations exceptions will be considered. For example:

- a. You are required to remain close to your office for periods long in excess of (your) standard working hours.
- b. Your services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management.
- c. There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling unless it is required for hosting outside guests and represents a more effective and economical alternative than paying for other hotel facilities or services.
- d. Reimbursement will be made for single accommodation in a standard room.

- e. In selecting accommodation claimants should take into account the additional costs of transportation and /or parking charges that could result in a higher total cost.
- f. Claimants will not be reimbursed for movie or game rentals, bar service, and other hotel services such personal grooming and spa services, etc. If you wish to use these services it is recommended you request a separate invoice for these services so it does not appear on the receipts you are submitting.
- g. For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.
- h. Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.
- i. Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:
 - i. A maximum of \$30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed.
 - ii. The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

9.3.1 Other Kinds of Expenses

a. Cash Advances

Cash advances will only be issued if claimant is not using a corporate card, unless there are other extenuating circumstances.

b. Visas and Immunization

You may be reimbursed for cost of a visa, plus the cost of immunizations and medications if necessary, for international travel.

9.4.1 Personal Care

If traveling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses, with itemized receipts, such as:

- a. laundry
- b. dry cleaning
- c. hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing, etc.)

You will not be reimbursed for personal or recreational items.

9.5.1 Tips/Gratuities

You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. Keep a record of gratuities paid.

9.6.1 Telecommunication

- a. You may use your college cell phone for business purposes when traveling. Speak with your approver to determine what is covered in your Cellular plan. The purchase of a travel pack from the carrier is expected when phones will be used on business travel for business purposes.
- b. If you are away on college business, reimbursement will be made for:
 - i. reasonable and necessary short personal calls home for each night away;
 - ii. additional business expenses, such as:
 - business calls
 - emergency calls from air or rail phones
 - internet connections and computer access charges
 - facsimile transmissions
 - word processing and photocopying services
 - rental and transportation of necessary office equipment

9.7.1 Meals

9.7.1.1 Rules Regarding Meals

- a. **Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense unless prior approval from a Vice President or President as part of hospitality expenses.**
- b. Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on college business and you:
 - i. are away from the office area over a normal meal period; or
 - ii. have prior approval for the expense (e.g., a business meeting) or
 - iii. are working continuously for more than three hours beyond your normal hours
- c. **Original, itemized receipts** are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are not included in the meal rates. Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.
- d. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

9.7.2 Meal Rates

Reimbursement of meal expenses, incurred while conducting Sheridan business, will be guided by the daily meal rates specified below. Meal expenses that exceed the daily meal allowance rates may be reimbursable under certain circumstances at the discretion of the employee's supervisor.

These rates exclude taxes and gratuities.

Meal	Maximum Amount
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Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$30.00
Incidentals	\$15.00

Up to the daily maximum can be claimed in Canadian dollars for travel within Canada and in US Dollars for international travel up to the reasonable discretion of the claimant's manager.

All meal expense claims must be accompanied by original (not photocopy) receipts. Credit card statement or credit card slip alone are insufficient as claim support document. All receipts and supporting documentation will be kept with the claim form for future audit purpose.

9.8.1 Hospitality

9.8.1.1 What is "hospitality" for the purpose of this Procedure?

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in paid work for the college. The hospitality may not be offered solely for the benefit of employees of the College or other entities covered by the Broader Public Sector Expense Directive or any of the Ontario Government Agencies, ministries or entities covered by the Ontario Travel, Meal and Hospitality Expense Directive.

9.8.1.2 Rules regarding hospitality

- a. Functions involving only people who work for the above organizations are not considered hospitality functions and cannot be reimbursed as hospitality. This means that hospitality may never be offered solely for the benefit of anyone covered by this Policy.
- b. Hospitality may be extended in an economical and consistent manner when:
 - i. it can facilitate college business; and
 - ii. it is considered desirable as a matter of courtesy or protocol.
- c. Expenses that do not fit the definition of college hospitality will not be reimbursed as hospitality. Examples of such expenses would be: office social events, retirement parties and holiday lunches. College sanctioned events relating to recognition, condolence or remembrance, or length of service achievements may qualify for reimbursement.
- d. Prior written approval is required for hospitality events where alcohol will be served (see 5.3 (e)).
- e. *When hospitality is appropriate*
Hospitality may be extended on behalf of the college when:
 - i. engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - business and industry;
 - public interest groups; or

- labour groups;
 - ii. providing people from national, international, or charitable organizations with an understanding or appreciation of the workings of the college;
 - iii. honouring distinguished people for exceptional public service;
 - iv. conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
 - v. fund raising events for the College;
 - vi. other hospitality functions as approved by the President, providing they conform to the rules listed in this section of the Policy.
- f. *Responsibilities regarding alcoholic beverages*
- i. Prior written approval is required from a Vice President or President;
 - ii. Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.
 - iii. Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.
 - iv. Preference should be given to wine, beer and spirits produced in Ontario.

9.8.1.3 Requesting Special Status for Frequent International Travel and/or Service of Alcohol at Hospitality Events

Process for Obtaining Special Status

- a. Special status must be based on the program's demonstrated, unique business need.
- b. A special status request, either or frequent international travel or service of alcohol at hospitality events, submitted to a Vice President or the President for approval must include the following information:
 - i. Business case: demonstrates how the special status supports the college's business plan and mandate.
 - ii. Forecast of activity:
 - travel plan forecasting the international travel requirements, and/or
 - listing of types of events where alcohol may be served.
 - iii. Commitment to report regularly on activity undertaken
 - iv. Commitment to provide annual activity forecasts

9.8.1.4 Regular Reporting

Regular reporting should include the following:

- a. Activity undertaken by the requestor during the reporting period, indicating whether the activity appeared on the forecast.
- b. If not forecasted, then an explanation of the occurrence of the activity.

9.9.1 Expenses for Consultants and Other Contractors

9.9.1.1 Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- a. Meals, snacks and beverages
- b. Gratuities
- c. Laundry or dry cleaning
- d. Valet services
- e. Dependent care
- f. Home management
- g. Personal telephone calls

10.1 Other College Business Related Expenses

10.1.1 Small related purchase under CAD \$5,000 for college business use

Small purchases, under CAD \$5,000, may be purchased by College Purchase Card or submitted as expense claims subject to the College's Procurement Policy and Contract Signing Authority. Under no circumstance are purchases to be "split" to ensure that this limit is not exceeded.

All eligible small purchases must be pre-approved by the approver before making purchase.

It is recommended that IT equipment, regardless of its value, should be purchased with the advice from appropriate IT staff that is responsible for IT equipment purchase.

Refer to the Purchasing Card Procedures for detailed information.

10.1.2 Cell Phone Claims/Charge

Expenses incurred for cellular telephone calls or long distance telephone calls (home or other) for College business will be reimbursed upon presentation of original detailed receipts by employees who are not eligible for a College-issued cell phone.

11.0 Employee Recognition and Token Gifts

There may be circumstances that warrant recognition of employees for extraordinary contributions, such as (but not limited to) long service awards, awards for outstanding achievements, completion of a major project, or appearing as a guest speaker for an afterhours event, and other events at the discretion of the Office of the President (i.e. death or illness). In these circumstances, College Funds may be used to purchase token gifts of appreciation if:

- i. The gift does not exceed \$150 exclusive of taxes. The dollar value does not exceed the meal allowance noted in the meal section of this document,
- ii. Approval has been received from the Vice President/President.
- iii. The gift is appropriate and prudent in the circumstance; and
- iv. It is clearly stated in all communications (i.e. verbally, on the card/documentation included with the gift, etc.) that the gift is from the College and not from an individual/group of individuals who are staff of the College.

Note the following definition/clarification:

- “Gifts” for employee recognition include flowers, cards, artwork, etc. “Gifts” for employee recognition may not include cash, cheques or gift cards.
- Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates for the LCBO, Beer Store or wine stores, etc.).
- The gift does not exceed \$150 exclusive of taxes and delivery (if applicable).

12.0 Gifts of Appreciation to Non Employees

Token gifts of appreciation, valued at up to \$150, may be extended to persons who are not attached to the College in exchange for pro bono services. Gifts must be approved by the individual’s supervisor. Gift values above \$150 must be justified and approved by a Vice President.

Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates for the LCBO, Beer Store or wine stores, etc.).

The gift value of up to \$150 is exclusive of taxes, delivery charges, etc.