

- Use of Corporate Visa cards;
- Reimbursement Claims or the University Travel Expense Claim Form;
- Directly via an approved purchase order and/or applicable Payment Voucher including original receipts or supplier invoice, subject to the requirements of the University Purchasing Policy.

Claims must be accompanied by original detailed receipts or paid invoices. Credit/debit card slips alone are not acceptable where detailed receipts are normally available, as they do not provide sufficient detail about the items being claimed or the applicable taxes.

Supporting documentation for all hospitality expenses must include:

- original receipts and records indicating the number of people in attendance (where practical);
- names of attendees and their title, where applicable;
- the purpose of the meeting and/or a statement of justification for the expenditure.

The University will not reimburse expenses that are older than one year. Claims older than one year may be reimbursed in exceptional circumstances, if approved by the Comptroller.

Reimbursement of expenses does not in itself constitute final approval and al.2 () 0.2 (i) -0C

Exceptions to these guidelines and procedures may be authorized in appropriate circumstances with prior approval of the Vice-President, Finance & Administration and/or Comptroller.

Hospitality may be provided to employees and paid by the University for work meetings which are unable to be held during regular business hours, and social functions where it supports the educational, research or service activities of the University. Expenses may include, but are not limited to, food, beverages, social or recreational activities. The following is an outline of hospitality categories along with examples of allowable expenses:

1. Meals or refreshments served at meetings:

The University may pay or reimburse expenses for meals or refreshments served during meetings on an exceptional basis. Business must be actively conducted during the meal period. Reasonable attempts should be made to schedule meetings during non-meal times. Following are examples of allowable business meeting expenses:

Expenses for working breakfast, lunch, or dinner meetings, when groups of employees are giving up personal time to conduct University business and if the meeting could not be reasonably scheduled for another time. Attendance at such events is to be limited to those who can be expected to contribute to the objective of the meeting

Expenses for meals or refreshments services at University sponsored seminars, workshops, orientations, or other University functions.

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3. Retirement Functions:

The University may pay or reimburse reasonable expenses to subsidize retirement functions for faculty and staff over and above the two social event limit described above. This will be coordinated via the Human Resources department.

4. University-Wide Functions:

The University may sponsor a variety of social functions arranged through The President's Office, External Affairs or Human Resources, where the University is considered the primary beneficiary. Examples of allowable University-Wide functions include:

The Retirees Reception

Long Serve Reception

5. Employee Gifts and Awards:

Personal gifts and not an allowable University expenditure from any type of University fund. Birthday gifts, wedding gifts, baby shower gifts, Christmas gifts, memorial gifts, greeting cards, flowers, gifts to charitable organizations, etc. are all considered to be personal expenditures and should be paid for with personal funds.

These Procedures should not discourage the use of personal funds or

Awards must be for an employment-related accomplishment but cannot be performance related.

6. Retirement Gifts:

Normally, voluntary contributions or departmental social funds are used to contribute to employee retirements gifts. Retirees will receive acknowledgment and a gift at the University wide event.

7. Long Service Awards:

Non-cash long service awards may be provided once every five years, after a minimum of five years of service. This is coordinated through Human Resources and not paid from Department funding.

8. Prize Draws:

Prizes provided by the University through draws open only to University employees are considered taxable benefits from employment by CRA and the fair value of the prize must be added to the winners' taxable earning, even if the prize has been donated to the University.

Ineligible expenses include, but are not restricted to:

- Memberships deemed to be personal or social in nature (e.g. Faculty Club, recreational facilities);
- Non-business related or personal expenses;
- Interest charges levied on overdue invoices;
- Meals included in other reimbursable items (e.g. conferences);
- Expenses related to a spouse/partner (where they attend in this capacity) unless pre-authorized and deemed required for official University business;
- Social events deemed personal in nature;
- Political fundraising events;

Expenditures for a spouse/partner of the guest or a University employee (where they are attending in this capacity) must be necessary for the business purpose and pre-approved by a Dean, Executive Director or more senior administrator.

Costs pertaining to research, specific purpose and restricted funds may be incurred only if they are permitted by, and in accordance with the terms and conditions of the funding agreement, award or contract.

Meals and social functions must be supported by:

- ! detailed original receipts;
- ! a written statement of the purpose of the social function; and
- ! a list of attendees and their titles, where practical, the purpose of the meeting or event and/or their affiliation to the University.

Modest gifts given to external individuals, including students, as a result of the normal exchange between persons affiliated with the mission of the University or doing business together are acceptable provided that ethical and proper business practices are not compromised. Gifts to recognize work for which an individual would normally be paid (via honoraria or a contract for service) are taxable and therefore not allowed. In accordance with Canada Revenue Agency guidelines, cash and near cash (e.g. gift cards) gifts are considered taxable income and therefore should not be used if they would result in additional income over \$200 (i) \$200 (5a) \$200 (2) \$200 (o) \$200 (n) \$200 (o) \$200 (v)