

Expense Handbook

Business and Research Expense Guidelines

Administrative Authority: Financial Resources

Approving Authority: VP: Finance and Administration

Parent Policy: 5.1 Business Expenses

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1. PURPOSE

The purpose of the Wilfrid Laurier University (“Laurier”) Expense Handbook is to establish the rules and principles for incurring business and research expenses, to ensure fair and reasonable practices that align with Broader Public Sector (BPS) of Ontario regulations and [Laurier’s values, vision and mission](#).

The Expense Handbook is a component of [Policy 5.1 Business Expenses](#) and should be referenced along with the related policies, procedures and documents as described within that policy. Procedures and forms relating to each section of the Expense Handbook can be found on [Connect](#).

2. SCOPE

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

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

[Appendix A](#) contains all the terms found within these guidelines. Sections which list **‘Ineligible’ expenses are not exhaustive**. When deciding if an expense is ineligible, always refer to corresponding sections as well as the Broader Public Sector Directives. Sections which note ‘Specific Documentation Requirement’ indicate documentation required above the standard referred to in [Section 5.2](#) of the Expense Handbook.

3. ORDER OF PRECEDENCE

The Expense Handbook is the primary source for expense guidelines and considers external accountabilities.

The following take precedence over this Handbook and should be referred to when assessing whether an expenditure is an appropriate use of funds:

- The Broader Public Sector (BPS) Accountability Act
- Specific contracts from funding agencies or external donors
- Tri-Agency Guide on Financial Administration (TAGFA)

Where funding regulations are different from university policies, the more stringent policy will take precedence.

When in receipt of contractual external funding that outlines specific spending guidelines, the funding agency regulations will take precedence. If a funding agreement is silent on a subject, Laurier policies and procedures will apply.

4. 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:

- Align with [Laurier's values, vision and mission](#).
- Support objectives and contribute to the business or research 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 with no conflict of interest.
- Include sufficient supporting documentation and [approvals](#).
- Adhere to Laurier [policies](#) and procedures, in addition to applicable funding source restrictions.
- External research funds must not be used to support expenditures when Laurier provides the same or similar expenditures free of cost to employees.

5. SUBMITTING AN EXPENSE

Employees are to submit expenses using Chrome River, except for Participant Advances (section 5.11 Research Study Participants) and [relevant out-of-system claims](#).

Non-employees are to submit expenses using the appropriate out-of-system expense form (these reimbursements do not qualify for Chrome River processing). See the Accounts Payable page on Connect for processes and out-of-system forms.

All expenses should be in accordance with the following guidelines for reimbursement.

5.1 Guidelines for Reimbursements

- All expenditures require approval from the [Signing Authority](#).
- The most senior participant from the functional unit must incur and claim group expenditures.
- Personal expenditures of any kind (including club or recreation memberships) are under no circumstances eligible to be claimed, reimbursed, or paid for with university funds [BPS]. *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, which is within 30 days of incurring an expense or returning from business travel. Approved monthly cardholder expense reports are due on the last day of the month following the monthly cycle close date. Researchers must adhere to grant agency or Research Finance requirements for timelines relevant to their research grants.
- Expenditures submitted over 6 months (or as specified by the granting agency) after an expense date/after the fiscal year has closed are ineligible.
- Pay Laurier for debts owing in a timely manner, such as 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](#).
- It is recommended that all expenses for the same trip be submitted together in one claim.
- Expenses that have been reimbursed by another institute, university or organization are ineligible. [BPS]
- Expenses incurred beyond the start and end date of the grant (e.g., pre-paid arrangements for travel occurring after the grant has ended) are ineligible. [TAGFA]

5.2 Expense Reimbursement Documentation Standard Requirements

Each expense claim must explain the business purpose or contribution to grant-funded research, time frame of the expense, destination, and the individuals or groups involved. All reimbursement claims must include the following supporting documentation for reimbursement:

- Itemized or detailed receipts.
- Proof of payment (documentation showing paid in full).
- Business or research purpose.
- Evidence of conference, event, research, or activity attendance (i.e., conference agenda, registration, etc.).
- The claimant and participant's affiliation with the grant-funded research.

Certain expenses may require specific documentation. Refer to the [7.0 Summary by Expense Type](#) for further requirements.

5.3 Missing Receipts

Claimants are required to make every effort to obtain and submit the itemized receipt in support of eligible business expenses. **Specific expenses are not eligible without the itemized receipt**, including air and rail travel, registration, association, or professional development fees, accommodation, meeting or hospitality, travel visas, software, subscriptions, services, vehicle rentals, gifts, etc.

In some instances, if an itemized receipt is not available or does not contain adequate information, justification to support why the receipt is unavailable, the amount paid, and itemized details may be provided to substantiate that the expense was actually incurred by the claimant for an eligible business purpose (BPS requirement). Eligibility of the expense is at the discretion of the relevant Signing Authority, and claimants may be required to provide supporting documentation based on the nature and value of the expense (e.g., proof of payment).

When the itemized receipt for a travel meal is not available, reimbursement is limited to the per diem method. Amounts charged more than the daily meal rate on a Laurier corporate credit card may require repayment by the cardholder, at the discretion of the Signing Authority.

5.4 Exceptions

Exceptions to BPS legislation are not permitted. In instances where an exception to **Laurier's** expense guidelines may be appropriate, the approver shall document the situation and other factors to support a deviation from the guidelines.

If the approver is uncertain about the eligibility of a claim, they should consult with the next level Signing Authority related to the claim. If the situation requires further consultation, the Assistant Vice President (AVP), Financial Resources will review and determine if an exception can be granted. For research claim exceptions, an additional approval from the AVP, Research is required.

Expense claims **must** be accompanied by the exception request (can be done via email), which provides the details of the exception, supporting documentation, and all required approvals.

5.5 Noncompliance

Noncompliance will result in rejection of an expense. Payment of an expense does not 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 inappropriate use of funds be identified.

For research expenditures, approval may be withheld or withdrawn if the expenditure does not constitute an appropriate use of the grant funds, is not clearly related to the funded research/activities, or contravenes an agency or institutional policy, term, or condition of the grant.

5.6 Reimbursement for Internal and External Individuals

Employees

Laurier employees may apply for the Laurier corporate credit card program to avoid the need to be out-of-pocket for eligible university business expenses, at the discretion of the Authorized Signing Authority defined by Policy 5.7 Appendix A.

All employee reimbursements are processed via CAD electronic funds transfer (EFT), directly to the employee's bank account.

Non-Employees and Students

Non-employees 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.

Board Member reimbursements should refer to the Board Members Expense Reimbursement Procedures.

Contractors and Consultants [BPS]

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.

Hospitality, food expenses, or incidentals (i.e., meals, snacks, beverages, laundry, valet, home services, personal calls, or gratuities) are never allowed as expenses for consultants or contractors and cannot be included in the contract.

All contractor and consultant engagements must follow the [Signing Authority policy](#).

5.7 Foreign Currency Reimbursement

Expenses submitted through Chrome River are automatically converted to Canadian dollars using the exchange rate based on the transaction date.

Documentation supporting the exchange rate applied to an expense is only required when an alternative rate is used. In these instances, convert to the reimbursement currency using the:

- Actual amount paid for the purchase of foreign currency (supported by itemized receipt),
- Average exchange rate over the dates of travel (supported by [Bank of Canada](#) rate) or,
- Rate of foreign exchange actually paid per transaction (supported by the credit card statement details).

For expenses submitted outside of Chrome River amounts expended in foreign currencies require conversion to the reimbursement currency, normally Canadian dollars, calculated using the [Bank of Canada](#) rate on the date the expense was incurred. Documentation showing the Bank of Canada rate is to be included with the expense claim.

5.8. Authorization and Responsibilities

5.8.1 Preapproval

The preapproval requirements may vary based on the nature of the expenditure(s), position/role, funding source, or the expectations of 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.

5.8.2 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 Laurier corporate credit card reports in a [timely manner](#).
- Return any unused cash advance funds and reimburse Laurier for any ineligible expenditures incurred.
- If leaving employment with Laurier, submit all expense claims and reports prior to departure date.

In addition to the claimant responsibilities above, researchers must operate in compliance with the relevant agency guidelines. No one may initiate or authorize expenditures from a research fund without the authority of the Principal Investigator or their Delegation of Authority. Laurier has the right and responsibility to withhold and withdraw approval of expenses that contravene the funder's policies.

5.8.3 Signing Authority Responsibilities

- Only provide approval for expenses that meet all the guiding principles.
- Only provide approval for expenses that meet all the mandatory requirements.
- Only provide approval if you are the [Signing Authority](#).
- Never approve your own expense (directly or indirectly).
- Board of Governors expense reimbursement claims are approved by the University Secretariat's Office - AVP, Governance & Policy.

5.9 Reimbursement Methods

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

Forms of Payment

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

i. **Electronic Funds Transfer (EFT) or Automated Clearing House (ACH)**

Laurier processes CAD payments via [EFT](#) and USD payments via [ACH](#), directly to the claimant's bank account. Use the Direct Deposit Authorization form to set up or make changes to banking information.

ii. **Cheque**

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

iii. **Foreign Currency Wire Transfer**

In instances where a claimant resides outside of North America, a bank-to-bank wire transfer may be appropriate. The claimant or vendor is responsible for any bank fees charged to receive or send wire transfer funds; Laurier is not responsible for the processing fees. In the case a wire transfer is rejected, penalties will be charged to the department requesting the wire transfer. Employees are only paid via the payment method described in section 5.6 (Employees sub-section).

5.10 Cash Advances

Use of a Laurier corporate credit card is preferred when booking business travel arrangements. Where the Laurier corporate credit card or a personal credit card cannot reasonably be used, an advance of funds may be required to cover travel expenditures (e.g., cash for travel meals, tips, public transit, etc.).

Employee Request:

How to apply: Employees travelling on university business who require a cash advance can apply through Chrome River. Electronic approval will be required from the appropriate Signing Authority.

Once issued, the entire advance amount becomes a debt owed to Laurier by the claimant until the claimant's reconciliation is approved and processed by Financial Resources.

After travel, and within 30 days of the return date, a claim needs to be submitted through Chrome River for the total amount of the cash advance. This claim will consist of the cash advance reconciliation and all corresponding expenses the advance was used for (the reconciliation eWallet transaction and appropriate expense tiles must be used). Claimants must keep all itemized receipts and supporting documentation to include with the required reconciliation.

No further cash advances can be requested until the previous one is fully processed and completed, including the return of any unused funds.

Non-Employee and Student Requests:

- Advances to non-employees and students require a full-time employee sponsor.
- The employee sponsoring an advance request accepts full responsibility for the reconciliation requirements.
- The full-time employee sponsor must submit a completed [Cash Advance Request form](#) with signatures from the claimant, sponsoring employee, and Authorized Signing Authority. This is an out-of-system process (i.e., not submitted through Chrome River).

Specific Documentation Requirement

- Claimants must keep all itemized receipts and supporting documentation to include with the required reconciliation.

Ineligible

- Cash advances for prepaid expenses (e.g., airfare, registration, hotel).

5.11 Research Study Participants

The university can provide nominal compensation or incentives (e.g., gifts, cash, or in-kind items) for subjects participating in research studies, conditional on Research Ethics Board (REB) approval. Only payments issued to a participant are eligible. To avoid paying 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.**

i) 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.

ii) Participant Advance Reconciliation

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.

Specific Documentation Requirement:

- 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.
- Proof of receipt of payment (e.g., participant initials, witness signature, e-transfer confirmation).
- If using an online service provider, include the applicable payment receipt(s).

Ineligible:

- Participant incentives for studies without REB approval or REB-approved studies not associated with the grant. [TAGFA]

5.12 Research Employment and Compensation Expenditures

Research Employment and Compensation expenditures are not forms of reimbursement. More information can be found on Connect under Human Resources – Recruitment and Hiring Resources as these expenditures relate to Payroll. Payroll contracts are required for all research positions, including short-term, timesheet-based hires. Principal Investigators must ensure the individuals they would like to hire to work on the grant-funded research/activities are eligible to receive compensation from the grant funds.

Ineligible:

- Any form of compensation for Tri-Agency grantees, co-applicants, collaborators, individuals expected to work on the funded research/activities free of charge, or those who conduct research independently as part of the terms and conditions of their employment.¹ [TAGFA]
- Post-doctoral fellowship appointments less than four months or greater than three years in duration (extensions may be approved in one-year increments only). [TAGFA]
- Severance pay not earned while working for and being paid from the current grant. [TAGFA]
- Honoraria for Tri-Agency grantees, co-applicants, collaborators, individuals expected to work on the funded research/activities free of charge, or those who conduct research independently as part of the terms and conditions of their employment. [TAGFA]

6. BUSINESS & RESEARCH TRAVEL EXPECTATIONS

The following guidelines apply to all travel taken while on university business. Specific requirements for reimbursement are listed in section [7.0 - Summary by Expense Type](#).

Advanced planning by travelers is recommended to take advantage of early booking discounts to keep travel costs reasonable and economical. **Prior to finalizing any bookings, document the prices of the most economical fares available (for the most direct route) for the dates required for business travel** (i.e., take a screenshot of the entire device screen including date and time, obtain a travel agency quote, etc.).

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 should be considered as alternatives to business travel.

¹ [Subject to these restrictions, reimbursement of costs incurred by an organization to compensate an individual for time spent on grant activities is eligible. International researchers may be compensated from grant funds, provided their employer can attest, by letter, that the individual is not being compensated by the employer for time spent on the grant-funded research/activities.](#)

6.1 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 for future travel must notify the Signing Authority who then determines if the credit will be saved for future travel or repaid to the university.

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.

Ineligible:

- Expenses for missed travel arrangements/failing to cancel them promptly.

6.2 Personal Travel and Upgrades

Personal travel must not dictate business travel decisions. Travel upgrades and personal travel expenditures related to deviations from the arrangements required for business travel are not eligible expenses and must be paid for personally by the traveller. **When combining University business with personal travel, eligible expenses are limited to what would be applicable had the personal travel not occurred.**

Specific Documentation Requirement:

Documentation of the fares available at the time of booking is required when a traveller incurs an upgrade or personal travel expenditures or deviates from the business travel itinerary.

Ineligible:

- Loss or damage to personal possessions of the traveller during transit.
- Expenses related to a spouse or travel companion that accompanies, meets, or joins the traveller.
- Costs associated with deviating from required economy business travel for the most direct route.
- Medical insurance for travel (as employees have this benefit provided to them under the university plan) [BPS].
- Employee childcare costs outside the Dependent Care guidelines.

7. SUMMARY BY EXPENSE TYPE

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

Examples of ineligible expenses and specific supporting documentation are listed next to the expense type. These lists are not all inclusive. Please refer to Appendix B and section 5.1 Expense Claim Documentation Standards when making a claim.

7.1 Passport, Visa, and Immigration Fees

Visas required for university business travel are eligible for reimbursement, limited to the documented cost of the visa required for business travel.

Specific Documentation Requirement:

- Document the type and length of visa required for business travel; proration may apply to long-term visas.

Ineligible:

- Passport, passport photo, and immigration fees.
- Additional costs related to personal travel.

7.2 Air Travel

Fares for domestic and international business travel are limited to the **most cost-effective, economy class rate available at the time of booking for the most direct route**, taking into consideration fare inclusions, refund policies, and meals provided. When purchasing flights, identify the most economical airfare at the time of booking and provide supporting documentation.

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

Checked baggage fees: Baggage fees are eligible for 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).

Specific Documentation Requirement:

- Travellers are responsible for obtaining all itemized receipts, proof of travel, and additional documentation required when upgrading or deviating from the business travel itinerary.
- In situations where the most economical airfare is not available or selected, provide a detailed explanation and support (e.g., screenshot, etc.) within the expense claim.

Ineligible:

- Fees for comfort or personal items (i.e., headsets, movies, neck rests), upgrades, and more than two standard pieces of luggage (without approval).
- Reimbursement for the use of vouchers, points/programs (e.g., airline rewards, etc.).
- Financial penalties related to flight changes & cancellations of non-refundable tickets are only reimbursable if the change is made for university business reasons, not personal reasons. Must have approval from the Signing Authority.

7.3 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.

Option 1: Cancellation insurance is eligible if the cost of the lowest cost non-refundable booking plus the cancellation insurance is less than the cost of a more expensive fare that includes cancellation insurance (taking into consideration other fare inclusions such as meals and baggage allowance).

Option 2: A more expensive fare that includes cancellation insurance would be eligible if the cost of a non-refundable booking plus cancellation insurance is more expensive than that fare (taking into consideration other fare inclusions).

7.4 Ground Travel

Ground travel can include personal vehicles, rental vehicles, rail, taxi, Uber, Lyft, car service, buses, and other transportation.

7.4.1 Personal Vehicle

The use of a personal vehicle for university business is an acceptable practice **for round trips up to 500 km**; claimants must adhere to vehicle insurance requirements (see Appendix C). If driving is the economical mode of transportation and the distance is greater than 500 km, a rental vehicle should be considered. If this is not an option, claimants must document the most economical mode of transportation available and submit supporting documentation and quotes to substantiate the decision with the expense claim.

The eligible reimbursement is the lesser of the following:

- 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)

Necessary business travel between Laurier campus locations is eligible for reimbursement.

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.

Kilometrage Rate (Mileage)

The intent of this kilometrage rate is to defray all automobile operating costs including, but not limited to gasoline, insurance, repairs, and maintenance.

- The current Laurier kilometrage rate is \$0.61 per kilometre.
- To convert miles to kilometres, multiply the number of miles by 1.609.

Eligible Distance

The eligible distance in kilometers is the **lesser** of the following:

- 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 their home in Elmira to YYZ, **the eligible distance is 95 km** (the distance between their designated campus location and the destination).
- b) 57 km from their home in Puslinch to YYZ, **the eligible distance is 57 km** (the actual distance travelled).

Ineligible:

- Travel between an individual's personal residence, sabbatical, or remote work environment and their designated campus location.
- Mileage when the claimant is a passenger.
- Fuel costs
- Vehicle ownership costs (e.g., insurance, licensing, depreciation, and financing). [BPS]

7.4.2 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 (see Appendix D).

Vehicle rental duration should align with the business or research purpose. Vehicle rentals during non-working (defined by employment contract) or non-travel days will be considered personal use and not eligible for reimbursement.

Specific Documentation Requirement:

- Itemized receipt.
- Copy of the rental agreement.
- Rental vehicle documentation including fuel receipts or picture of the pump showing total sales value.

Ineligible:

- Kilometrage rate
- Travel considered personal use

7.4.3 Taxi/Uber/Lyft, Car Service, Bus, Rail and Other Transportation

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.

Seat selection fees (Bus and Rail): Standard seat selection fees are eligible for reimbursement. Upgraded seat selection requires preapproval and justification.

Baggage fees (Bus and Rail): Baggage fees are eligible for 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).

Specific Documentation Requirement:

- Supplemental justification required when upgrading or deviating from the business travel itinerary.

Ineligible:

- Additional fees for comfort or personal items (i.e., headsets, movies, neck rests), upgrades, and more than two standard pieces of luggage (without approval).
- Reimbursement for the use of vouchers, reward points/programs, etc.

7.4.4 Toll Roads, Bridges and Tunnel Expenditures

Eligible at the discretion of the Signing Authority.

Ineligible:

- Electronic toll roads without a receipt
- Bridges and tunnel expenditures over \$10.00 without an itemized receipt.

7.4.5 Parking and Tickets

Standard parking expenses are eligible. Where both self-parking and valet parking are available, only the rate for self-parking is eligible.

Specific Documentation Requirement:

- Support of the rate for the parking location
- Proof of payment

Ineligible:

- Upgraded parking (e.g., valet)
- Tickets and fines for traffic and parking violations (on or off campus).
- Laurier parking permits (of any duration) for staff and faculty.

7.5 Travel Meals

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

Ineligible:

- Meals consumed outside of business travel departure/arrival times.
- Meals not consumed by the claimant.
- Meals not paid for by the claimant (e.g., included in registration, accommodation, transportation or paid by another source). [BPS]
- Hospitality, incidental or food expenses for consultants or contractors (e.g., meals, snacks, beverages, laundry, valet or home services, personal calls, or gratuities). [BPS]

7.5.1 Daily Meal Rates

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

Daily Meal Rates (including 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

Effective January 1, 2025 - Daily Meal Rates (including tax and gratuities)

Location	Breakfast	Lunch	Dinner	Incidentals	Daily Maximum
Canada	\$15 CAD	\$22.50 CAD	\$45 CAD	\$15 CAD	\$97.50 CAD
Outside Canada	\$15 USD	\$22.50 USD	\$45 USD	\$15 USD	\$97.50 USD

7.5.2 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:

- A) itemized receipts
- B) 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.

A. Itemized Receipt Travel Meals

For **Laurier Corporate credit card** claims, both the itemized receipt and card payment receipt are required. Amounts charged in excess of the daily meal rate on a Laurier Corporate credit card may require repayment by the cardholder, at the discretion of the Signing Authority.

For **out-of-pocket reimbursement** claims, when claimants choose the itemized receipt reimbursement method for travel meals, an itemized receipt is required support for each meal expense on that claim. When the itemized receipt for a travel meal is not available, reimbursement is limited to the per diem method.

Specific Documentation Requirement:

- Meals outlined on a hotel invoice require the itemized receipt to be eligible.
- Reimbursement for groceries must have prior approval from the Authorized Signing Authority. A receipt and a documented rationale including a breakdown of the actual groceries used for the meals being claimed must be submitted with the claim. [BPS]

Ineligible:

- Gratuities in excess of 20%.
- Travel meals paid for or consumed by someone else.
- Meal consumed outside of business travel departure/arrival times.
- Grocery purchases without prior approval and appropriate documentation. [BPS]

B. 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.

Specific Documentation Requirement:

- Number of days of the trip.
- Listing of ineligible meals (e.g., a copy of the conference agenda, flight times, and itemized receipt meals).

Ineligible:

- Meals that were included in the conference registration fee. If a meal was included in the conference registration, the claimant must select the meal as a deductible when entering per diem in Chrome River.
- Meals that were included in travel or accommodation (e.g., meals during flights).
- Per Diems cannot be claimed if meals have been paid for with a Laurier Corporate credit card. Meals paid with a Laurier Corporate credit card must follow the guideline outlined in 7.5.2 A.
- Meals not consumed by the claimant.
- Meals consumed outside of business travel departure/arrival times.

7.6 Accommodations

Accommodation for one night before and after an event is acceptable if the start and end times or distance merit such travel planning and are reasonable and appropriate for the type of activity.

7.6.1 Hotel or Other Commercial Accommodation

Reimbursement for hotels, motels, and other lodging will be limited to single occupancy, standard room accommodation.

Preferred hotels with negotiated discounts must be used wherever possible to take advantage of negotiated discounts. **Discounted rates are available through the Canadian Association of University Business Officers (CAUBO) web page.**

When not staying at designated hotels, travellers must stay at hotels where lower room rates are available for equivalent accommodations. Refer to upgrades and personal travel if a traveller plans to arrive earlier or stay longer for personal reasons or wishes to upgrade accommodation. Only the portion of expenses incurred for Laurier business travel are eligible for reimbursement.

Laundry expenses are eligible when travelling for more than seven days consecutively.

Reasonable amounts for gratuities for housekeeping for up to two nights in a hotel are \$2-5, and \$10 for a longer stay.

Specific Documentation Requirement:

- Reimbursement claims must list accommodation expenses separately and include an itemized hotel invoice and proof of payment.

Ineligible:

- Any portion of the stay that is personal. [BPS]
- Laundry expenses for seven days or less of continuous business travel.
- Meal expenses listed on a hotel invoice without the [itemized receipt](#).

7.6.2 Lodging Allowance

Private lodging consists of private and non-commercial accommodation (e.g., staying with family or friends); the stay is expected to be short-term in nature.

A maximum of \$40 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Lodging allowance will be paid in CAD for travel within Canada and USD for travel outside Canada. The university does not pay the host directly and will not pay an individual who elects to host a Laurier visitor. Alternatively, a \$40 value may be given in the form of a small gift to the host (claim submission must be accompanied by a receipt).

Specific Documentation Requirement:

- Eligible claims must include the host’s full name, address, phone number, check-in date and checkout date.

Ineligible:

- Private accommodation within the claimant’s own residence.

7.7 Registration, Associations and Professional Development

Expenses for sponsorships, fundraising, and sporting events are considered hospitality.

Ineligible:

- Academic costs (e.g., thesis preparation) for research personnel and other members of the research team, including travel expenditures for supervisory purposes (i.e., thesis defense). [TAGFA]

7.7.1 Registration Fees

Only the required costs for event registration (e.g., conference attendance) are an eligible expense.

Specific Documentation Requirement:

- A copy of the registration form, events schedule and itemized receipt must accompany the expense claim.

Ineligible:

- Optional and companion costs for conference-organized entertainment, etc.
- Optional conference activities not included as part of the standard conference registration fee for personal enjoyment.
- Interest charges, late charges or penalties levied on registration fees. [BPS]

7.7.2 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 Authorized Signing Authority.

Ineligible:

- Interest charges, late charges or penalties levied on professional fees, dues, exams, or associations. [BPS]

7.7.3 Other Registration and Professional Development Fees

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

7.8 Dependent Care

Effective January 1, 2025, employees with dependents who regularly rely on them for care may be reimbursed for the actual cost of new/additional dependent care services that are required as a direct result of the employee's travel, up to a maximum of \$75.00 per day and \$750.00 per trip, while travelling on short term, approved university business, when travel is outside the scope of the employee's regular day-to-day job duties and when no cost-free care options are available.

Specific Documentation Requirement:

- Preapproval, in writing, by the Authorized Signing Authority is required.
- The claim must be supported by a receipt which includes the caregiver's name, contact information (phone or email), the date and time care was provided, the amount paid, and the caregiver's signature.

Ineligible:

- Regular ongoing dependent care costs
- Care provided by a spouse, partner, relatives or to those who typically provide care to the dependent at no cost.
- Other travel costs related to the dependent

7.9 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 funding source restrictions.

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. Generally, a large hospitality function is a group of approximately 30 or more attendees.

External Grant-funded Meeting and Hospitality

Hospitality expenses using research funds must be:

- For networking purposes provided in the context of a formal courtesy or as a form of cultural respect (e.g., a grant recipient meeting with partners).
- In the context of assemblies or gatherings that facilitate and contribute to achieving the research objectives (e.g., a workshop or conference) where one or more of the individuals participating is not a member of the research team and not involved in the day-to-day funded research/activities.

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 members of the university community 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.

Ineligible:

- Excessive and unreasonable food and alcohol consumption. [BPS]
- Alcohol is not an allowable research grant expenditure. [TAGFA]

7.9.1 Business Meetings

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.**

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).

Ineligible:

- Meeting meal expenditures in a remote work environment. [BPS]
- Uber eats, Skip the Dishes, Door Dash, (i.e., food delivery systems/services).
- Meal expenses or event tickets for those whose presence is not required for a clear business purpose. [BPS]
- Food or beverage expenses for the general, personal, or purely social use by faculty, staff, and students. [BPS]
- Costs incurred for interactions exclusively between members of the research team involved in day-to-day funded research/activities (e.g., personnel meetings, staff recognition events) unless it is either provided in the context of a formal courtesy or as a form of cultural respect (e.g., meeting with partners, beneficiaries, or guest researchers). [TAGFA]

7.9.2 Hospitality

Hospitality is the provision of food, beverages, social or 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.

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.**

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.

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.

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).

Ineligible:

- Under 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). [BPS]

7.9.3 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 level three (3) or four (4) Signing Authority is recommended.

Ineligible:

- Meal expenses or event tickets for those whose presence is not required for a clear business purpose. [BPS]
- Excessive and unreasonable food and alcohol consumption. [BPS]
- Season's tickets to cultural or sporting events. [BPS]
- Alcohol is not an allowable research grant expenditure. [TAGFA]

7.9.4 Social Events

Social events are not eligible for reimbursement [BPS]. Examples include; personal celebrations (e.g., 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. However, faculty and staff may voluntarily contribute personal funds for such celebrations.

When a gathering is in conjunction with an eligible hospitality event, it may qualify for an exception.

Ineligible:

- Events paid for from university funds solely for the entertainment of those internal to Laurier and other BPS employees. [BPS]
- Social events paid from grant funds solely for the entertainment of members of the research team or others without adequate justification. [TAGFA]

7.10 Telecommunications

All use of telecommunications for Laurier business must follow the [Information Technology and Communications \(ICT\) operational policies](#). Refer to the ICT [Connect](#) page for further details and procedures.

7.10.1 Mobile Devices

Acquisitions

When using externally funded research, acquisition costs for smart phones are eligible when necessary for data collection and/or personal safety only and when adequate justification is provided.

When using WLUFA professional expense reimbursement (PER) funds, acquisition costs for smart phones are eligible for Faculty career-related activities.

When employees leave Laurier, any smartphone purchased with research or PER funds must be returned to their Dean, Senior Administrative Officer, Manager or HR.

Monthly plans

Laurier owned devices are billed directly and not eligible for reimbursement.

For personal devices, please consult the Smartphone Allowance program information on the [ICT connect](#) page.

Travel Costs

For Laurier owned devices, roam ready plans and international flex rates are made available automatically in North America and Europe. Please consult [ICT connect page](#) for more information.

For personal 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 (outside of Canada or the United States). Travellers are responsible for ensuring they have the appropriate travel plan in place prior to their departure.

Ineligible:

- Acquisition cost of mobile devices and accessories for personal use or used with bring-your-own-phone policy.
- Laurier owned devices and related monthly device plan (except for WLUFA professional expense reimbursement program).
- Plan overages (roaming, data, voice, and text).
- Smartphone allowance submitted outside payroll (this is a taxable benefit and will be included on your T4 slip).

7.10.2 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.

7.10.3 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.

Specific Documentation Requirement

- Internet/phone bill showing amount of additional data/cost (for approved exceptions only).

Ineligible:

- Home services (i.e., internet or phone services)

7.10.4 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 remain the property of Laurier and any disposal must follow Laurier policy.

For research funds, costs to upgrade beyond Laurier's Evergreen computer program are eligible with adequate justification.

Specific Documentation Requirement for Research

- Original invoices and receipts.
- Written justification for all hardware purchases establishing need in relation to funded research.
- Authorization/approval of Principal Investigator.

7.10.5 Software

Before purchasing software, employees should check the self-service software list (on Connect under Software and Solution) for approved software options. Most required software is available at no cost to the employee.

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 (PSIA) 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.

Specific Documentation Requirement (Research only)

- Adequate justification for all software purchases establishing need in relation to funded research.
- Authorization/approval of Principal Investigator.

Ineligible:

- Standard software available from Laurier that is already provided by the institution (e.g., Microsoft Office software).

7.11 Office Supplies, Printing and Distribution

We encourage you to consider the use of existing technology to minimize printing, mailing, 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 and stationery (e.g., pens, paper, highlighters, notebooks, etc.) that are required to perform your normal work duties are an eligible business expense. Purchases by faculty and staff should be made through shopLaurier or using a Laurier Corporate credit card when possible.

Printing and Distribution Services offers solutions to meet the printing, mailing and distribution needs of members of the university 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](#).

Ineligible:

- Faculty-provided stationery or office supplies for laboratory employees, staff, researchers, students. [TAGFA]

7.12 Furniture and Equipment

Employees are provided with one designated campus office location provisioned with necessary office furniture and equipment. If additional furniture and equipment is required for campus use, arrangements should be made 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, materials, and supplies 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.

Ineligible:

- Office furniture for remote work locations (except when funded by WLUFAs Professional Expense Reimbursement Funds).
- Overhead and other indirect costs of research (e.g., administrative charges, cost of moving a lab, capital projects, office furniture, etc.). [TAGFA]
- General maintenance, operating, and warranty costs for equipment not purchased by the same grant to which the expense will be charged. [TAGFA]

- Books, journals, and other reference materials provided through the university library or other available resources (e.g., RACER) without adequate justification. [TAGFA]

7.13 Gift Cards, Gifts, and Donations

The use of gift cards as gifts for university business is actively discouraged. Gift cards are not an alternative for compensation or expenses which would normally be reimbursed or claimed due to the nature and purpose of the transaction (e.g., a gas gift card should not be given in lieu of submitting a mileage expense claim).

All gifts and favours must adhere to [Policy, 8.1 Conflict of Interest](#).

All purchases must be made in alignment with the [Canada Revenue Agency guidelines on gift, awards and long service awards](#) to ensure that the issuance of a gift or award is not considered a taxable benefit to the recipient.

Gifts and favours for individuals or organizations **cannot be valued over \$250** per instance utilizing university funds or facilities.

If a gift card is the only option, it is recommended that a gift card for the Laurier Bookstore be purchased. Refer to the [Gift Card Administration Guidelines](#) before purchasing any gift cards. Every gift card purchased requires completion of the [Gift Card Log Sheet and Acknowledgement](#) which can be found on Connect.

7.13.1 Gift Cards to Laurier employees:

- Employees cannot receive a gift card greater than \$250 per instance.
- Per calendar year, employees cannot receive gift cards totaling more than \$500.
- The gift card comes with money loaded on it and it can only be used to purchase goods/services from one retailer or group of retailers.
- Prepaid Visa/Mastercard cards or gift cards with an activation fee, or any gift card that depletes in value are not eligible. This includes cards with a monthly maintenance fee, activation fee, balance-check fee, etc.
- The terms and conditions of the gift card must state it cannot be converted to cash. The gift card is given as a gift or award and is NOT tied to the employee's job performance.

7.13.2 Gift Cards to non-Laurier employees

- Non-employees cannot receive gift cards greater than \$250 per instance.
- When the cumulative value of all funds awarded to an individual, from all areas of the university, exceeds \$500 in a calendar year, a T4A will be issued.
- The gift card comes with money loaded on it and it can only be used to purchase goods/services from one retailer or group of retailers.
- Prepaid Visa/Mastercard cards or gift cards with an activation fee, or any gift card that depletes in value are not eligible. This includes cards with a monthly maintenance fee, activation fee, balance-check fee, etc.

- The terms and conditions of the gift card must state it cannot be converted to cash.

Specific Documentation Required for all Gift Cards:

- Gift Card Log Sheet and Acknowledgement (follow the [Gift Card Administration Guidelines](#)) must be included in your Chrome River report.

Ineligible for all Gift Cards:

- Gift cards purchased by an employee for themselves or who are the recipient of a gift card they have purchased (see Policy 8.1 Conflict of Interest).
- Prepaid Visa/Mastercard cards or any gift card that depletes in value (includes cards with a monthly maintenance fee, activation fee, balance-check fee, etc.)
- Individual gift cards valued more than \$250.00 per instance.
- Cumulative amount of gift cards in excess of \$500.00 to Laurier employees in a calendar year.
- Gift Cards to contractors or consultants.
- Gift Cards as a means of compensation.

7.13.3 Gifts

The purchase of a non-cash gift of no more than \$250 is eligible and is considered non-taxable income to the recipient, in accordance with [Canada Revenue Agency guidelines on Gift, awards and long-service awards](#). If the combined total fair market value of all non-cash gifts is greater than \$500, the amount over \$500 is taxable. The gift must not be in lieu of cash compensation that would normally be agreed to.

Gifts are generally not eligible expenditures for external grants. Gifts can be offered to establish/facilitate relationships with individuals or groups who are involved in the research/activity as participants or as research partners/contributors (e.g., guest researchers, research partners or community stakeholders) under the following circumstances:

- When prescribed by cultural heritage/established traditions
- As a formal courtesy

In recognition of the cultures and traditions of those who also fulfill another role (i.e., an independent researcher) recipients are eligible to receive gifts in a ceremonial or other context. In any instances of gift provision, providers must ensure that gifts do not result in personal gain and be an arm's length transaction with no conflict of interest. (see Policy 8.1 Conflict of Interest)

Ineligible:

- Gifts purchased by an employee for themselves or who are the recipient of a gift they have purchased (see Policy 8.1 Conflict of Interest).
- Individual gifts valued more than \$250.00 per instance.
- Cumulative number of gifts in excess of \$500.00 to Laurier employees in a calendar year.
- Gifts as a means of compensation.

- Gifts, honoraria, and incentives cannot be offered to:
 - Grant recipients or individuals who conduct research independently as part of the terms and conditions of their employment.
 - Exception: In recognition of the cultures and traditions of First Nations, Métis and Inuit, Elders and other Knowledge Keepers who also fulfill another role (i.e., an independent researcher) are eligible to receive gifts in a ceremonial or other context.
 - A member of the grant team

7.13.4 Donations

Political Contributions

According to the Canadian and Ontario Election Acts, political parties, constituency associations, candidates and leadership contestants may only accept monetary/non-monetary funds from **individuals** using their **own** funds.

Ineligible:

- Laurier funds cannot be used for political donations, fundraising events, facilities, or services for activities that promote or oppose a political party, candidate, or leader of a registered party.

APPENDIX A: 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. Original receipts should be kept for 90 days following the submission of a clear and legible image within Chrome River.

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 Expense: an expense incurred during the course of university business or research activities for which the funds are intended. This includes research expenses.

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 for reimbursement or through use of a Laurier Corporate credit card.

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

Contractor: Any person(s) providing services or goods to the university under a contract or other agreement not paid as an employee through the university's payroll system.

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 credit card: any Laurier issued credit card (i.e., purchase card or travel expense card).

Dependent: a dependent is a person who resides regularly with the employee, relies on the employee for daily care and cannot be left alone (e.g., a child, parent or sibling with disability).

Designated campus location: the claimant's 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.).

Employee: A person who performs work for wages in any capacity for the university.

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

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 that contains **all** 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 the necessary information; one receipt will show what was purchased, and the second will show how you paid (proof of payment).

Member(s) of the University Community: Persons who currently live, work, or study on any Laurier campus. Members include students (including student groups), employees, adjunct and visiting faculty, and volunteers (including Board Members) at Laurier.

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.

Near-Cash Gift: an asset that behaves or functions like cash (e.g., gift cards).

Non-Cash Gift: actual good or property given (e.g., flowers).

Non-Employees: external individuals (including students, visitors, guests, or donors of the university) who conduct research or other business on its behalf.

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 the itemized receipt(s) as support.

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

Proof of travel: screenshot(s) or photo of cost to support the amount and date of expenditure, conference agenda, etc. Refer to 5.3 for a list of items where proof of travel is not acceptable.

Reasonable: deemed to be based on sound judgment and moderation, reflecting consideration of accountability, business purpose, efficiency, and value for money, and does not attract a taxable benefit as defined by the Canada Revenue Agency.

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

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

Signing Authority: Policy 5.7 Signing Authority identifies the individual(s) within the university with authority to review, recommend and sign a contract that commits the university to a legal relationship and contractual obligations or benefits. Individuals with Signing Authority are set out in Section 3.0 of [Appendix A: Procedures for Signing Authorities for Contracts](#).

Social event: events solely for the entertainment of those internal to Laurier and other BPS organizations.

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

Timely manner: Approved monthly cardholder expense reports are due on the last day of the month following the monthly cycle close date. Expense reimbursement claims are expected to be submitted within 30 days of incurring an expenditure or returning from business travel, unless the total reimbursement is under \$100, in which case reimbursement claims may be accumulated up to 90 days for submission. Researchers must adhere to grant agency or Research Finance requirements for timelines relevant to their research grants. *An expense submitted for reimbursement more than six months after the transaction date, or submitted after the applicable fiscal year has been closed, is not eligible for reimbursement in accordance with [Business Expenses policy 5.1](#); in these instances, an approved exception is required. An exception is not required in circumstances where a collective agreement specifies an alternate reporting timeline.*

University Business: to the various administrative, financial, and operational activities and functions that support the overall mission, values, and vision of the university.

WLUFA: Wilfrid Laurier University Faculty Association

APPENDIX B: INELIGIBLE EXPENSES WITH NO EXCEPTIONS

Some expenses are guided by external agencies. Expenses deemed as ineligible by these agencies must be strictly adhered to and thus, no exceptions are permitted. This list is not exhaustive. Always refer to the appropriate agency guidelines for full details.

Expense claim resources are available on Connect to faculty and staff with a login.

BPS Accountability Act [BPS] - no exceptions permitted

- Expenses that have been reimbursed by another institute, university, or organization.
- Personal expenditures of any kind, including club or recreation memberships.
- Professional advisory services for personal matters
- Medical services outside those provided by Laurier’s group insured benefit plans.
- Vehicle ownership costs (e.g., insurance, licensing, depreciation, and financing).
- Meals consumed at home or included in the cost of transportation, accommodation, seminars, or conferences.
- Meal, incidental or hospitality expenses for consultants or contractors.
- Grocery purchases without prior approval and appropriate documentation.
- Excessive and unreasonable food and alcohol consumption.
- Meals consumed during remote meetings (i.e., in a remote work environment).
- 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.
- Season’s tickets to cultural or sporting events.
- Expenses for social events.
- Clothing allowances (not including those for health and safety/special job requirements).
- Interest charges, service fees, or annual fees associated with personal credit cards, etc.

Tri-Agency Guide on Financial Administration [TAGFA] – no exceptions permitted

Note: Ineligible expenses listed in each expense section are also ineligible costs for research. This is not an exhaustive list of ineligible research expenditures. You must consult the original funding agreement (e.g., strict budgets, TAGFA) and relevant funding program literature to determine the eligibility of (an) expense(s). Further information on expense eligibility is available in the Research Finance section of [Connect](#).

- Clothing without adequate justification.
- Participant incentives for studies without REB approval or REB-approved studies not associated with the grant.
- Expenses incurred beyond the start and end date of the grant (e.g., pre-paid arrangements for travel occurring after the grant has ended).
- Costs incurred for interactions exclusively between members of the research team involved in day-to-day funded research/activities (e.g., personnel meetings, staff recognition events) unless it is either provided in the context of a formal courtesy or as a form of cultural respect (i.e., meeting with partners, beneficiaries, or guest researchers).

- Social events paid from grant funds solely for the entertainment of members of the research team or others without adequate justification.
- Overhead and other indirect costs of research (e.g., administrative charges, cost of moving a lab, capital projects, office furniture, etc.).
- General maintenance, operating, and warranty costs for equipment not purchased by the same grant to which the expense will be charged.
- Books, journals, and other reference materials provided through the university library or other available resources (e.g., RACER) without adequate justification.
- Any form of compensation for Tri-Agency grantees, co-applicants, collaborators, individuals expected to work on the funded research/activities free of charge, or those who conduct research independently as part of the terms and conditions of their employment.²
- Post-doctoral fellowship appointments less than four months or greater than three years in duration (extensions may be approved in one-year increments only).
- Severance pay not earned while working for and being paid from the current grant.
- Honoraria for Tri-Agency grantees, co-applicants, collaborators, individuals expected to work on the funded research/activities free of charge, or those who conduct research independently as part of the terms and conditions of their employment.
- Academic costs (e.g., thesis preparation) for research personnel and other members of the research team, including travel expenditures for supervisory purposes (i.e., thesis defense).
- Alcohol is not an allowable research grant expenditure.
- Faculty-provided stationery or office supplies for laboratory employees, staff, researchers, students.

² Subject to these restrictions, reimbursement of costs incurred by an organization to compensate an individual for time spent on grant activities is eligible. International researchers may be compensated from grant funds, provided their employer can attest, by letter, that the individual is not being compensated by the employer for time spent on the grant-funded research/activities.

APPENDIX C: 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 D: RENTAL VEHICLE INSURANCE REQUIREMENTS

Using a Laurier Corporate Credit Card

Employees travelling on Laurier business should rent vehicles using their corporate credit card. Claimants without a Laurier Corporate credit card can have the rental agency direct bill the department. In these cases, they need to purchase the Collision Damage Waiver (CDW)/Loss Damage Waiver (LDW) from the rental agency to have coverage for physical damage and theft.

The Scotiabank Commercial Credit Card provides physical damage and theft coverage for the rental vehicle, referred to as Collision Damage Waiver (CDW)/Loss Damage Waiver (LDW). Third party liability insurance is provided by Laurier's non-owned auto policies. Information can be found on the [Insurance page on Connect](#). Additional drivers who are Laurier staff or faculty should be added to the rental agreement and provide their licence information to the rental agency. 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 eight people, weighing less than 4,500 kg. There is no coverage with the Scotiabank credit card for pickup trucks, cargo/cube vans, limousines, off-road vehicles, motorcycles, trailers, buses, antique vehicles, exotic vehicles, or vehicles valued over \$65,000 CAD.
- If renting any of these types of vehicles, you will need to purchase the Collision Damage Waiver (CDW)/Loss Damage Waiver (LDW) from the rental agency to have coverage for physical damage and theft.
- Cardholders must provide the Laurier corporate credit card to the rental agency upon picking up the vehicle.
- Cardholders must sign the rental agreement in the name of Wilfrid Laurier University c/o "employee name" and take possession of the rental vehicle.
- Decline Collision Damage Waiver (CDW)/Loss Damage Waiver (LDW) or similar provision unless you are renting a category of vehicle that is excluded from the Scotiabank coverage.

Note: some countries have laws requiring that rental agencies provide Collision Damage Coverage in the price of the vehicle rental. In these locations where you may be required to accept the CDW, the CLD Insurance from the Scotiabank Card will provide coverage for any required deductible provided that all procedures outlined in the certificate are followed and the rental agency's deductible waiver has been declines on the rental contract.

- The total rental period must not exceed 30 days. If you require a longer-term rental, contact insurance@wlu.ca as the rental needs to be added under the university's owned auto (fleet) policy.
- Cardholders cannot rent multiple vehicles at the same time. For situations where multiple vehicles need to be rented for a group outing (e.g., course field trip), contact the rental agency and have them directly bill the department for the rental(s). For direct billing, the CDW/LDW will need to be purchased from the rental agency.

- 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

Claimants without a Laurier Corporate credit card have the option to use a personal credit card but are solely responsible for meeting all insurance coverage requirements mandated by their credit card for physical damage and theft coverage. **It is up to the individual to determine if their credit card has appropriate coverage; the University bears no responsibility for individuals who do not obtain adequate coverage.** When in doubt and using a personal credit card, purchase the Collision Damage Waiver/Loss Damage Waiver (CDW/LDW) 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 eight 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.
- Third party liability insurance is provided by Laurier's non-owned auto insurance (when driving outside Canada and the US) and worldwide non-owned auto insurance (when driving outside continental US) for university-sanctioned travel.

Ineligible:

- Interest charges, service fees or annual fees associated with personal credit cards etc. [BPS]