

Section: Finance (FN)

Subject: Expenses

Legislation:

Effective: November 1, 2007

Revision: November 19, 2010; September 1, 2016 (reformatted); December 5, 2018

**APPROVED:** \_\_\_\_\_

**President and CEO**

## POLICY

The policy of the Board of Governors is to pay expenses necessarily incurred by employees and Board members in the performance of their employment or Board duties.

## PROCEDURE

### DEFINITIONS

**Approver**

A member of the SAIT community who has the authority to approve a claimant's eligible expenses.

**Claimant**

A member of the SAIT community who incurs expenses and who seeks to be reimbursed for those expenses.

**Employee**

A person employed on SAIT's payroll, whether paid by annual salary or hourly wage.

**Hosting event**

An event either on or off the SAIT campus where an employee, school or department incurs hosting expenses, where the event's primary purpose is to influence external stakeholders or is related to internal employee information, recognition or social functions.

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<b>Hosting expense</b>	Costs incurred for food and beverages (including gratuities), gifts and social or recreational events.
<b>Hosting unit</b>	The SAIT section that organizes the event.
<b>SAIT business purpose</b>	The promotion and achievement of SAIT's goals and objectives.
<b>SAIT campus</b>	SAIT's main campus and all satellite campuses.
<b>SAIT community</b>	SAIT's governors, employees, contractors, consultants and agents.

## GOVERNING PRINCIPLES

1. To ensure that SAIT's funds are used prudently and responsibly, and with a focus on accountability and transparency, hosting expenses must include only those expenses that are appropriate to the objective and the significance of the event being hosted.
2. The Finance department is responsible for administering and supporting compliance with this procedure.

## PROCEDURE

### A. General Overview

1. This procedure must be used in conjunction with procedure FN.11.1.1 Expenses, which applies unless otherwise specified to this procedure.
2. Claimants and approvers shall minimize hosting expenses wherever possible, having due regard for the nature, size and intended SAIT business purpose of the hosting event.
3. A claimant may claim hosting expenses if the hosting:
  - a) Facilitates SAIT business purposes.
  - b) Is considered desirable as a matter of courtesy or protocol.

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4. When individuals from the same school/department share an expense, they should each pay for their own expense if they all have their own P-cards. In situations where they do not all have their own P-cards, the most senior individual pays for the entire expense.
5. A claimant must provide a record of the hosting event's purpose, date(s), location, attendees, and other supporting documentation as required in this procedure.
6. A claimant shall ensure that:
  - a) The attendance of each host and member of the SAIT community is documented and justified.
  - b) The number of members of the SAIT community attending the event is minimized and limited to those who have the most direct involvement with the SAIT business purpose of the event.
  - c) Partners or spouses of the host or members of the SAIT community attend only when required by protocol.
7. Circumstances falling outside the scope of these procedures must receive prior approval by the host's vice president or the president and CEO, as applicable, with the prior approval to be submitted with the claim.

## **B. Alcoholic Beverages**

1. Refer to procedure AD.2.2.1 Alcohol Service and Consumption on Campus for details on the serving of alcohol at hosting events.
2. All events hosted on SAIT's behalf at which alcoholic beverages are available should encourage the use of a pre-determined designated driver. Taxi or other commercial transportation must be offered to any attendee who is apparently intoxicated. The hosting unit can claim the costs incurred for this transportation as an expense.

## **POLICY/PROCEDURE REFERENCE**

FN.11.1	Expenses policy
FN.11.1.1	Expenses procedure
FN.11.1.5	Petty Cash procedure

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