

Students' Representative Council (SRC)
Policy Manual
August 2021

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Statement of Purpose:

We, the members of the Students' Representative Council (SRC), take full responsibility and accountability for the priorities we set the performance of our staff, the allocation of our resources, and the performance of our institution. We will measure our performance and communicate the results freely inside and outside the University. (Degrees of Freedom, 1993)

General

01 Language Usage:

The official language utilized by the SRC is English. All communication, both written and oral, will be in English form.

02 Sexual Harassment:

The SRC of the University of New Brunswick Saint John does not condone sexual harassment in any way, shape or form. It is the organization's utmost responsibility to provide a workplace free of harassment and therefore takes reasonable steps to insure its' prevention. Any employee, regardless of position, who sexually harasses another individual in the workplace, shall be disciplined.

What is Sexual Harassment?

As per the University of New Brunswick's Sexual Assault Policy, sexual harassment is defined as conduct of a sexual nature such as, but not limited to, verbal abuse or threats of a sexual nature, unwelcome sexual invitations or requests, demands for sexual favours, or repeated innuendos or taunting about a person's body, appearance, sexual orientation or gender identity. Behaviour conducted in whole or in part through electronic means (such as e-mail, web postings, text messaging and other forms of electronic behaviour) shall be included in this definition.

If you have been sexually harassed:

If you believe you have been sexually harassed, you are encouraged to immediately tell the harasser to stop. If the harasser persists or if you choose not to confront them or if it is unsafe to confront the harasser, it is recommended that you contact one of UNB's Campus Sexual Assault Support Advocates, whose information can be found here <http://www.unb.ca/initiatives/sexualassault/index.html>. You can meet with the CSASA for confidential consultation regardless of whether you would like to make a formal complaint or not. You can also contact the Human Rights Officer for information regarding complaints

of harassment here: <https://www.unb.ca/humanrights/contactus.html>.

Proper disciplinary actions will follow if necessary.

03 Racism:

The SRC values cultural diversity and condemns all forms of racial discrimination and harassment. The SRC is committed to ensuring that individuals and groups are not disadvantaged because of their race (including colour, nationality, descent, or ethnic origin).

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For information regarding complaints of harassment and discrimination contact the Human Rights Officer here: <https://www.unb.ca/humanrights/contactus.html>.

04 Religious Affiliation:

The SRC does not associate with any one religious group or denomination. It supports and encourages all forms of religious belief and strives to provide an environment where individuals are able to develop and prosper within their respective belief system.

05 Alcohol Policy for Social Events:

At SRC events in which alcohol is being served, there will be **at least** one sober executive member. Executives who are not the sober volunteer are permitted to consume alcohol at their own discretion. SRC Executives shall have a shared responsibility with Campus Police and Bar Staff to patrol the area(s) where the event is taking place and ensure that it is a safe environment for all students and guests in attendance. The SRC Executives will make every effort to cleanup or bring to the attention of others for cleaning any spills or spots on the floor where an individual could be harmed either by slipping or otherwise injuring themselves.

06 Narcotics:

The SRC does not tolerate the presence of forbidden drugs on its premises or at its sponsored events. Should any quantity of a forbidden drug be found on the premises, and such fact comes to the attention of an SRC Executive, all appropriate steps will be taken to remedy the situation.

07 Violence:

The SRC condemns violence of any kind on campus, and exercises all precautionary measures to ensure that UNB Saint John maintains its' warm, friendly and safe environment. This includes collaborative efforts with university administration to guarantee that current security practices are as effective as possible and suitable for our current campus needs.

08 Personal Pronouns

The SRC supports staff, executives, and students' use of their preferred pronouns.

09 Equity, Diversity and Inclusion

The SRC is committed to maintaining and continuously improving equity, diversity, and inclusion for all students, staff and executives. This includes people of all sexual and gender identities, races, and abilities. UNB Saint John supports a campus where all students, no matter who they are, can succeed and flourish. The SRC supports all organizations, events, and initiatives on campus that provide equitable opportunities for all students and looks to be inclusive in its approach.

General Administrative

10 Membership Fees:

Each member of the student body contributes membership fees to the SRC. These fees are collected by University Administration at the time of tuition payment on behalf of the SRC. The fees are determined by the UNB Board of Governors.

Fees are as follows:

- i. Each full-time undergraduate student registered in course for credit will contribute \$140 in SRC fees per year. Of this fee, \$5 goes to the World University Service of Canada (WUSC) and \$5 goes to the Green Society.
- i. Each part-time undergraduate student will pay \$13.50 per course enrolled. Of this fee, \$0.50 goes to WUSC and \$0 going to the Green Society.

11 Executive Meetings:

Executive meetings, consisting of executive members only, shall be held once per week unless circumstances create need for greater frequency. The date and time of meetings shall be determined by the executive as a whole. If during the summer months executive members are unable to attend regular meetings, they are to keep contact with the president on a weekly basis.

12 Legal Representation:

The SRC will extend legal representation to its' executive, employees, and members contingent on the following:

If, while carrying out their respective designated duties for the SRC, an individual is named a defendant in civil proceedings, the SRC will absorb the legal expense, provided that:

- i. There is no conflict of interest apparent or possible between the defendant and the SRC;
- ii. The individual has not acted in bad faith, malice or in an unprofessional manner;
- iii. The individual does not omit to any action that will prejudice the defense or representation of such proceedings or preliminary negotiations;
- iv. The individual fully cooperate with the SRC's legal counsel.

13 Archives:

Documentation and preservation of information is essential to the continuity and success of the SRC. The preservation of both financial and non-financial information is necessary.

Financial documentation to be preserved includes: general ledgers, general journals, payroll, financial statements, budgets, information on assets, investments, written agreements entered into by the SRC, and the like. Furthermore, information and documentation pertaining to the methodology used to reach key decisions should also be maintained in the archives.

General records to be preserved include: minutes from council and committee meetings, employee records, employee contracts, the signed by-laws of the company, and other pertinent information.

The archives are to be updated and maintained by the SRC's General Manager.

14 Insurance:

The Students' Representative Council requires a two (2) million dollar general comprehensive liability insurance plan to execute their operations. Special events insurance must be purchased for activities outside the realm of this policy. No student events may take place if insurance is not secured.

15 Study and Meeting Rooms:

Study rooms located on the second floor of the Condon Student Centre (rooms 222, 224 and 225) are for the general use of students and are to be maintained by the SRC. Clubs & Societies can book room 222 or the Hume Council Chamber for meetings through the

general manager.

16 Clubs and Societies:

Application process:

Applications for official recognition as a student club can be made through the Vice President Finance. The process involves submitting a proposed constitution, which will ensure the continuity of the group and its purpose. The constitution should clearly outline the organization's reason for being and outline its main objectives and whom it serves. It should also include the structure of the organization and the process for electing its executives.

The Vice President Finance shall help guide applications through this process without prejudice, however may provide aid by way of advice to the applicant regarding what characteristics might lead to a successful or unsuccessful application.

Renewal of clubs and societies:

Each group must submit a list of all executive members, with contact information for the summer months, and this information should be confirmed during the first week of the fall semester.

A full list of members of the group must be given to the Vice President Finance and the General Manager as soon as possible at the beginning of the fall semester, no later than the end of September. These members must also be members of the SRC.

Hosting of Club Week:

The Vice President Finance shall organize a "Club Week" at the beginning of the fall semester, no later than the end of September.

Specific and detailed club and financial instructions should be relayed to the clubs and societies each year by means of Rules and Regulations Package assembled by the Vice-President Finance.

Human Resources

Code of Conduct

17 Employment Equity:

The SRC takes every possible precautionary measure to eliminate barriers to the selection, hiring, promotion, and training of designated groups, i.e. women, aboriginal peoples, persons with disabilities, and visible minorities; and to take steps to improve the employment status of these designated groups by increasing their participation in all levels of employment.

18 Conflict of Interest:

The SRC recognizes that its integrity and ethical standards are seriously compromised in circumstances where conflict or interest reasonably impairs or seemingly impairs an employees' //directors' objectivity in the performance of their duties. This includes receiving additional advantages or gain by virtue of employment with the SRC

All conflicts of interest, perceived or actual, will be fully disclosed to all Executive Directors and promptly resolved if and when they do arise.

Conflict of interest is defined as: Any situation in which an employee has or promotes and interest that results in or may be perceived to result in:

- (i) An interference with the objectivity with which the employee is expected to exercise their responsibilities and duties;
- (ii) An advantage or material gain to an employee, and/or to another person or persons with whom the employee does not deal at arm's length, by virtue of the employee's position on the SRC.

19 Sick Leaves:

Full-time Staff:

All full-time staff members contribute to Unemployment Insurance and are therefore entitled to sickness benefits in the case of short-term disability. In the event of illness or injury, the SRC will pay regular salary to the full time staff member for a period of up to six months. If the illness or injury persists beyond six months, the full-time staff member must make a claim to the insurance company in accordance with the long-term disability plan.

The SRC reserves the right to demand medical certificates from their full-time staff members that detail their absence from duty.

Part-time Staff

Part-time employees are not subjected to the same benefits and will not receive paid compensation in the event of illness or injury.

A doctor's note is required for any absences exceeding one week.

20 Performance Evaluation:

A performance review will be conducted on all regular full-time and part-time support staff and elected officials on a regular and ongoing basis.

The purpose of this evaluation is:

- (i) To ensure the employee is performing the duties of their job as prescribed and to the best of their ability.
- (ii) To ensure ongoing communication between the employee and supervisor.
- (iii) To assist the employee in developing their skills.
- (iv) To ensure the job is of benefit to both the organization and to the employee.
- (v) To ensure that all staff members are being treated in a fair and equitable manner.

The performance review shall be conducted no later than the third (3rd) week in October. Follow up reviews, if required, will be held prior to the end of the first term.

These performance reviews will act as a measure of accountability.

The review committee shall be comprised of the General Manager, two councillors, and two students whom are not affiliated with the Student Council.

21 Vacation:

All full-time employees are subject to paid vacation after one year of service. Rates are determined as follows.

One (1) to five (5) years of service: Ten (10) days paid vacation.

Six (6) to ten (10) years of service: Fifteen (15) days paid vacation.

Eleven (11) to fifteen (15) years of service: Twenty (20) days paid vacation.

Fifteen (15) or more years of service: Negotiable.

All full-time employees, regardless of length of service with, will receive vacation pay for statutory holidays equal to those of The University. University recognized holidays are as follows: Christmas Eve day, Christmas Day, Boxing Day, New Year's Eve Day, New Year's Day, Good Friday, Easter Monday, Victoria Day, Canada Day, Civic Holiday, Labour Day,

Thanksgiving Day, Remembrance Day and any other holidays so proclaimed by the federal, provincial, or municipal government.

The vacation year is defined as a one-year period that runs from May 1st to April 30th. Employees are encouraged to take their holidays within this time frame as the days do not carry over to the following vacation period.

22 Absence:

Employees are permitted a reasonable amount of time for personal appointments. The SRC encourages employees to schedule these appointments as infrequently as possible during times when their work efforts are most needed.

Appointments must be cleared in advance with the supervisor.

23 Professional Development:

All full-time staff members are eligible to apply for leaves of absence, up to three (3) months in length, for professional development. This includes courses of study, training programs, exchange opportunities and a variety of other developmental activities. Leaves of absence are with regular pay.

To be granted this benefit, employees must submit a proposal to the Student Council President three (3) months prior to their anticipated development date. This proposal should outline the beginning and end dates for the project, approximate costs, benefits that the employee will receive for pursuing this venture and how it relates to the Students' Representative Council.

A selection committee will meet to review all applications.

24 Probationary Period:

All new employees of the SRC are subject to a probationary period of twelve (12) weeks. This time frame is in effect to determine whether or not the employee meets the standards and requirements for the position.

At the end of the probationary period, an employee is either released or continues with their respective duties. Provided the employee is released, he/she will receive pay for all of their time worked as well as four (4) percent of their earnings for vacation pay.

Staff and Hiring

25 Employment Contracts:

All individuals, elected and appointed, shall be required to sign a contract at the beginning of each year outlining each individual's duties, salaries and other important information.

26 General Manager:

The General Manager of the SRC manages the day-to-day operation of services, programs, and facilities provided to the student body. Their duties include but are not limited to the following:

- (i) Daily administrative tasks (fax, photocopy, telephone, etc).
- (ii) Manage payroll, benefits, vacation, etc.
- (iii) Maintain a set of financial records to verify with the Vice President Finance.
- (iv) Act as liaison with UNB Fredericton Student Union, UNB Financial Services and Benefits Consulting firm (WeSpeakStudent) re Health & Dental Insurance Plan.
- (v) Manage external contracts of the SRC.
- (vi) Manage and maintain minutes, documentation and company archives.
- (vii) Contact the Registrar in September and January to confirm the status of each Director and relevant employees, as being in good academic standing. The findings of this communication shall be immediately presented to the SRC executive who should take appropriate action, in accordance with the bylaws, then report to the Council in an open session, at the next regularly scheduled meeting.
- (viii) Monitor and report office hours and other related information to council.
- (ix) Other duties as required.

Should the position of General Manager become vacant due to illness, resignation or retirement, the job shall be posted internally and externally for a minimum of 2 weeks. All successful applicants will be interviewed and hired by a selection committee that will be comprised of: the current President, the President elect (if applicable), a designate from Student Services, and the outgoing General Manager.

27 Chair of Company

The Chair of Company for the SRC is the official council meeting regulator for the corporation. The Chair utilizes Robert's Rules of Order to govern and regulate all council meetings.

If the President feels that the Chair of Company is in conflict over issues on the agenda, they may remove the chair for part of the meeting..

Elections

28 Nominations:

- (i) Election nominations shall take place one week prior to the campaign period;
- (ii) Nominations are open to all members of the student body who are in good academic standing as defined by the university calendar and in good standing with the company;
- (iii) Nominations are considered once nomination forms are returned and verified by the Chief Returning Officer;
- (iv) All nomination appeals must be submitted to the Elections Committee with seventy-two (72) hours of the close of the nomination period.

29 Elections Committee:

The Elections Committee consists of the Chief Returning Officer and the SRC Executive. The mandate of this committee is to serve as an advisory board to the Chief Returning Officer throughout the Election process.

Any member of the SRC Executive that is nominated for office in the elections shall not qualify for a seat on the Elections Committee.

Finances

30 Financial Policy:

The SRC adheres to the financial commitment of spending students' money on students. The following budgetary procedures were implemented to outline the responsibilities associated with the expenditure and/or release of student funds as well as to act as an internal control mechanism for the organization.

Budgeting:

(i) The Vice President Finance will review the annual budget set forth by the previous year's council, which will be effective for the academic school year. This budget is created and submitted to the University Board of Governors prior to the end of the academic year and submitted for approval.

(ii) The Vice President Finance receives all revenue and issues receipts. The bank reconciliation is done by the General Manager.

(iii) Bank deposits are done on a weekly basis to keep financial records as current and accurate as possible.

(iv) The Vice President Finance shall present a financial report at each and every council meeting detailing expenditures of the last month and forecasts of future spending.

31 Signing Authority:

The President, Vice President Finance, and the General Manager shall hold signing authority for the company. Authority must be registered with the branch of the bank immediate upon assumption of term in office.

In order for a cheque to be validated, it must contain two authorized signatures.

Executive members with signing authority are unable to designate representatives to sign in their absence. Any cheque signed by designates or unauthorized individuals will be considered void.

32 Purchasing:

The Student Council Executive must approve all purchases made with the SRC's money.

ALL PURCHASES MUST BE GENERATED BY PURCHASE ORDER ISSUED BY THE VP FINANCE OR THE GENERAL MANAGER.

If items are purchased by a Club or Society, the individual must:

- a) Get a purchase order and pre-approved reimbursement sheet from either the VP Finance or the General Manager
- b) Pay for the item(s) themselves and
- c) Submit for payment

33 Travel and Entertainment

Introduction:

It is the policy of the SRC to reimburse employees and/or individuals of committees or groups representing the student body for actual, reasonable, and proper expenses, which are incurred while doing business as a representative of the SRC and/or student body. This policy supersedes all existing policies/guidelines for business related expenditures, and remains in effect subject to amendments that may be required. Employees must comply with the SRC's expense reporting and documentation requirements to obtain reimbursements.

General:

Employees shall be reimbursed for business expenses on the basis of the submission of an expense report. The form must be properly documented, with all information provided as required. The employee must sign and date the expense report attesting that all reported expenses were incurred for a valid business purpose in conformance with the SRC's policy and guidelines. An authorized signature is required, as well. All executive expense reports should be approved by the VP Finance, President, or General Manager.

Receipts:

Employees must submit original receipts for all expenses. The receipts, along with the signed expense report, should be submitted directly to the VP of Finance or the General Manager.

Improperly documented items will **not** be reimbursed.

Canada Revenue Agency accepts only those receipts bearing the name and address of the establishment as part of the receipt. Original receipts are required. Receipts should include the name and location of the vendor, date, and amount. A credit card statement is not a preferred form of receipt but may be used for lost or missing receipts. Credit card

statements often lack the detail that is required for auditing. Acceptable receipts are as follows:

- Airline tickets - the receipt should show the dates of travel, departure/destination locations, fare class, ticket number price. The agency itinerary should accompany electronic tickets with boarding passes provided when available.
- Airline change fees/extra baggage fees - the fees must be clear and associated with a purchased airline ticket. The airline ticket dollar history should be outlined in terms of the original amount, change fees amount, extra baggage fee amount, and new ticket amount.
- Car rental - the receipts must show the number of rental days, the rental location and the breakdown of charges
- Hotel - the itemized hotel bill. Adequate documentation should show the name and location of the hotel, the dates of stay with separate amounts for lodging, taxes, telephone charges, etc.
- Other - credit card receipts may be used as receipts for smaller purchased items, such as meals and taxis.

Deadline:

Expense reports should be submitted on a bi-weekly basis. Expenses older than 90 days will not be reimbursed unless approved in advance by the President or the VP Finance.

Travel Arrangements:

Business Justification for Travel:

Employees and their supervisors should carefully evaluate the need for business travel and exercise sound business judgment when incurring expenses for which reimbursement is requested from the company.

Lost, Damaged or Stolen Personal Property:

Personal property lost, damaged or stolen while an employee is on travel status is the responsibility of the employee.

Air Travel:

Class of Service:

All domestic air travel should be booked as coach class with a non-refundable fare. If the employee feels changes to the itinerary are likely, full refundable (not fully changeable) tickets or “Y” class may be purchased. **It is the employee’s responsibility to completely understand the fare rules for tickets purchased.**

Lowest Cost Flight:

In general, employees should accept the lowest cost flight provided by the service provider, at the time of ticketing. The lowest cost flight is one of that is at the lowest cost in which the flight is close to the employee's requested time frame and the flight is conveniently located to the place of business or to the employee's home.

Tickets:

The SRC encourages the use of advance purchase, discounted fares. Advanced purchase fares can be submitted for reimbursement when purchased. Fees and penalties for changes to advance purchase fares will be reimbursed if necessitated by a business reason or personal emergency.

Refunds:

It is the employee's responsibility to obtain a credit or a refund for any unused ticket. It is the employee's responsibility to assess the disposition of the credit and see that it is returned to the Company, if appropriate. For example: Occasionally, tickets are purchased several weeks in advance of a trip. Because the SRC does not require proof of travel before reimbursement occurs, the employee can submit this expense for reimbursement immediately. If that trip is cancelled and a refund requested, the credit will be issued to the employee, not to the SRC. It is the employee's responsibility to return those funds to the SRC. As such, when the trip is cancelled and a credit is anticipated, the employee should contact the VP Finance immediately for instructions on how to properly credit the SRC for the refund.

Electronic tickets are encouraged and required by many airlines. There are occasions when an unused portion of a ticket may be reissued in hard copy to the traveler. If a hard copy ticket is ever misplaced, it should be reported to the airline immediately.

Ground Transportation

Automobile Rentals:

Automobile rentals are authorized when such use is clearly in the business interest of the Company and is cost-effective. The employee should rent an intermediate class automobile or smaller, except when a larger car is justified by the number of employees, customer representatives or business associates expected to ride in it. The reason for upgraded rentals should be documented on the expense report.

Automobile rentals should be booked through one of the SRC's strategic rental partners, currently Enterprise Rent-A-Car or Discount Car & Truck Rental, and the reservation guaranteed with the Company's account. A purchase order number should be obtained

from the VP Finance, and provided to the automobile rental agency. Alternative providers may be used when the rate is cost effective.

Employees should accept Loss Damage Waiver (L.D.W.) insurance when renting a vehicle and decline all other insurance. If an employee uses their personal credit card, insurance coverage may sometimes be provided by the employee's personal auto insurance policy. Check with your credit card and insurance providers for more information.

Employees traveling together are expected to share a rental car.

Employees should refuel just prior to return of the automobile to avoid rental companies' premiums over the local market price for gasoline.

Car Rental Accidents:

Accidents involving rental cars must be reported promptly to the police as well as the rental agency and your insurance provider.

Employees should retain all paperwork, note all contract numbers, and make copies for personal records. The claims process can be lengthy.

Personal Automobile:

Employees who are required to use their own automobiles on company business will be reimbursed for mileage driven. The SRC reimburses personal automobile use at the UNB corporate reimbursement rate. This allowance is to compensate for the cost of gasoline, maintenance, depreciation, and insurance. In addition, employees driving on Company business may claim reimbursement for fees (except any violations - parking or traffic) and tolls incurred that they would normally not incur.

The Company does not reimburse for "base mileage". Base mileage is the round-trip number of miles between your home and the Thomas J. Condon Student Centre. Base mileage is commuting expense and is not reimbursable. Employees traveling to a local destination on business directly from home may submit the incremental cost of the commute over base mileage for reimbursement. Employees who have additional questions regarding the use of personal automobiles should contact the VP Finance, President or Office Manager.

If an employee is traveling by personal automobile on company business, the SRC requires the employee to carry, at the employee's expense, public liability and damage insurance at the minimum by law.

Other Ground Transportation Costs:

The cost of other ground transportation (e.g., taxi, bus, etc...) for business use is reimbursable by the Company.

Employees are expected to avoid long-term parking costs at airports, unless parking cost is lower than available means of transportation to and from the airport.

Expenses resulting from traffic law violations will not be reimbursed.

Lodging:

Hotels:

The hotel selection should be based on the general convenience of the property to the work assignment, as well as comfort, safety, general satisfaction of the accommodations.

Employees will be reimbursed for actual and reasonable lodging costs incurred. In general, accommodations should be made in mid-priced properties if possible. It is understood that business travel can coincide with "high season" traffic or special events that inflate otherwise average-price accommodations. If this occurs, make a note on the hotel bill when it is submitted for reimbursement.

When attending seminars or conventions, lodging arrangements should be communicated to the hotel to take advantage of discount group rates.

The employee should automatically guarantee the hotel reservation on their personal credit card. Failure to cancel a guaranteed reservation within the property's cancellation "window" will result in a no-show bill for one night's lodging, which is charged to the employee's credit card. **The no-show bill is not reimbursable by the Company unless circumstances made it impossible for the employee to contact the hotel in time.** In some cases, the employee is able to work with the hotel management to reverse these charges. Contact the hotel as soon as possible once you realize you may have incurred no-show charges.

Late checkout fees are reimbursable with sufficient justification.

When submitting Lodging expense on the report, the employees must separate the cost of the room and room tax from other incidental charges on the receipts (meals, laundry, etc).

Meals & Per Diem Allowance

Meals

“Meals” cover reasonable and documented meals you purchase while traveling, conducting SRC business, or meals arranged by a supervisor for business meetings/discussions, such as for executive members gathered for a specific company purpose. The reimbursement of meals is included in a per diem allowance, if applicable, and therefore would not be separately reimbursable if receiving the allowance.

To ensure compliance with CRA regulations on meals, the following information must be documented:

- Cost
- Date
- Place (name and location)
- Business purpose and nature of business-benefit derived or expected to be derived.
- Name, company name, and title of people present or other designation sufficient to establish business relationship to the Company

Per Diem Allowance

An out-of-town per diem allowance, normally used only when required, is intended to cover meals and incidental costs incurred due to overnight, out-of-town travel. The individual is reimbursed the per diem allowance in place of reimbursement of actual meal and incidental expenses. The employee must clearly identify their location.

The SRC prefers that employees submit actual meal and incidental costs rather than per diem.

The purpose of using a per diem is to allow employees the maximum per diem without having to treat any of the allowance as wages for tax purposes. The per diem allowance is for the following costs:

- Meals (breakfast, lunch and dinner)
- Tips

The per diem (\$45) allowance is broke down as:

Breakfast \$10

Lunch \$10

Dinner \$15

Incidentals \$10

Employees should use discretion to apply appropriate criteria for reimbursement based on the circumstances. For example, if the employee spends most of the day out of town before catching a flight back, the entire per diem is reimbursable, but if the employee returns in the early afternoon, the employee should prorate the per diem for that day.

Per diem must be applied consistently by the employee. An employee using per diem must charge per diem throughout their entire out of town travel. An employee cannot mix per diem and actual expenses on the same trip.

Entertainment expenses:

Entertainment must be associated with the active conduct of business and must be incurred during, before, or after a substantial business discussion. Entertainment expenses (including business lunches, dinners, events, etc.) serve definite business purposes - with reasonable expectation of deriving increased business benefits.

To ensure compliance with CRA regulations on meals and other entertainment expenses, the following information must be documented:

- Cost
- Date
- Place (name and location) and nature of entertainment
- Business purpose and nature of business-benefit derived or expected to be derived.
- Name, company name, and title of people present or other designation sufficient to establish business relationship to the Company.

Entertainment expenditures greater than \$100 need the approval of the VP Finance, and expenditures greater than \$250 require the approval of at least two directors with signing authority. Social club dues will not be reimbursed. Athletic/golf/country club memberships will not be reimbursed, individual green fees or club meal expenses will be reimbursed on an individual basis when incurred for business related activities.

Incidentals

Dry cleaning/laundry expenses will be reimbursed when the duration of the trip is at least six (6) days or for emergency spills/situations.

Reasonable tips in relation to services rendered will be reimbursed. A tip generally should not exceed 15% of the total cost. The reimbursement of this cost is included in a per diem allowance, if applicable, and therefore would not be separately reimbursable if receiving the allowance.

Reasonable costs of telephone, fax, postage, baggage handling, or other incidental expenses are reimbursable when required for business purposes.

When working 11 or more hours at the office, a reasonable meal expense will be reimbursed when supported by a receipt. Local travel expenses incurred for late night safety purposes will be reimbursed when working.

Mobile telephone usage costs are reimbursable when required for business purposes. If the telephone usage costs are billed based on one lump sum charge, the portion related to personal use should be reduced from the charge.

The SRC will not reimburse for office supplies, computer equipment, etc. that exceeds \$50. Amounts above this limit should be purchased through the applicable company office and billed directly to the company.

The SRC will not reimburse for “personal entertainment” of employees (e.g., newspapers, magazines, hotel room movies, hotel health club fees, etc.). Any concerns regarding whether or not a specific expense will be covered should be discussed with the VP Finance or higher prior to incurring the expense.

Miscellaneous

Foreign Currency

All business expenses incurred in a foreign currency must be converted to the home-based currency on the expense report at the exchange rate at the time the expense was incurred. The exchange rate should be reported on the expense report.

Combined Business and Personal Travel

When personal travel is combined with business travel, the employee will be reimbursed for the lowest logical fare for only the business portion of the trip, with the amount determined as of the fare ticketed. Details of personal travel expense must be identified separately and reduced from the total costs when submitting these costs for reimbursement.

Committees and Meetings

If a student is serving on a committee as a representative of the student body, the SRC shall be caused to provide said individual with the appropriate lodging, travel and per diem arrangements as extended to employees of the company. This includes but is not limited to

business relating to senate, Board of Governors or other ad-hoc committees where travel is required.