

Title: College Travel

Category Financial Management

Policy Number 501.0

Division Responsible: Finance & Administration

PURPOSE

The purpose of this policy is to facilitate travel and related business expenses in support of the College's mission while maintaining controls for accountability, consistent with the Alberta post-secondary sector and the College's status as a publicly funded institution.

To facilitate travel, the College will reimburse the cost of all authorized travel and business related expenses incurred by staff or contractors, provided that:

- the staff member or contractor was travelling on College business, or in support of the College's mission;
- the staff member or contractor had advance approval to incur travel expenses;
- the expenses are reasonable, and appropriately documented with original detailed receipts or invoices;
- the expenses comply with College policies and procedures; and
- all claims must be submitted within 30 days of the end of the month in which travel was completed to be eligible for reimbursement.

In keeping with College's status as a publicly funded institution, it is the responsibility of each staff member or contractor to exercise judgment and moderation with reference to such expenses, consistent with the purposes of the trip.

Permission to travel on College business requires **PRIOR** authorization from the following positions:

Type of Travel	Authorization
A. Within BC, Alberta or Saskatchewan* (excluding regular inter-campus travel)	Director or Dean*
B. Outside of Western Canada (BC, AB & SK)	Vice President *
C. Outside Canada	President*

*Directors, Deans and other Senior Management shall obtain authorization one level up.

Required Documentation

Travel Request and Vehicle Request with supporting documentation

1. Accommodation

Employees or contractors should seek hotels offering Canadian Association of University Business Officers (CAUBO) rates or government rates. Should a CAUBO rate not be available in the general area, rates comparable to CAUBO rates must be sought. CAUBO rates can be found at http://www.caubo.ca/supplier_contracts/hotels.

In addition, while travelling for the College, staff may claim a gift with receipt (meal, flowers) up to \$50 per night if accommodation is provided by colleagues, relatives or friends. Accommodations cannot be claimed.

2. Air Travel

All flights are to be economy class and booked in advance to realize advance booking prices. There may be exceptions for flights over five hours in duration at the discretion of the President. Corporate flight passes may also be used. All staff or contractors must obtain a Travel Request form and have it approved before booking any flight. If for any reason a credit is given to the employee or contractor for the flight or portion of the flight or costs, the employee or contractor must notify Finance to alert them to this credit. Any unused credits at the end of each calendar year may become a personal taxable benefit.

Employees or contractors on official College business shall not offer to accept airline credits.

3. Meals and Miscellaneous Expenses

3.1 Staff or contractors required to travel on College business will be reimbursed for reasonable meal expenses, **excluding alcohol**, if supported by actual detailed receipts.

3.2 Alternatively, per diem meal allowances may be claimed without submitting receipts. On College travel, per diem meal allowances may only be claimed for the approved traveller. Keyano College complies with Canada Revenue Agency's interpretation that only allows meal allowances when the employee is travelling away from the municipality or the regional area where the employer's establishment is located and where the employee ordinarily works or reports. Current Per Diem rates are:

Per Diem Rates	\$CAD
Breakfast	\$12.00
Lunch	\$15.00
Dinner	\$23.00
Incidental (after 3 days)	\$10.00

Where the duration of travel exceeds three consecutive days, an allowance of \$10 per day Canadian without receipts will be provided for incidental expenses such as laundry, portage, etc. (This is interpreted to include the three qualifying days.)

4. Business Meals and Related Expenses

The College recognizes that in certain circumstances such as conferences, business invitations/meetings or planned staff meeting events, hospitality expenditures are conducive to the success of College business affairs. Hospitality expenditures may include food, beverages and admission fees and the most senior team member present from the host location should pay for the related hospitality expenditures.

Reimbursement for expenses related to alcoholic beverages will only be allowed in special circumstances where it is warranted as part of an organized function or is considered necessary to the business purpose of the College. (See Hospitality and Community Relations Expenditures Policy).

5. Gratuities

A maximum gratuity of 15 percent of the total bill will be allowed on meals and other expenses.

6. Telephones, Internet, and Courier/Mail

When travelling, local and long-distance business calls are reimbursable as are Internet business usage charges. Personal calls and internet usage allowing business travellers to stay in reasonable contact with their immediate family are also reimbursable. Personal and corporate cell phones can be used in Canada and calls are reimbursable. Cell phones can be used in the USA with a prearranged phone plan. This can be arranged through the Information Technology Services department. Calling cards are to be purchased and used where applicable to reduce communication costs. The cost of the calling card can be claimed.

Purchases of cell phones are not permitted as a travel or business expense. Courier and mail charges are reimbursable for business-related materials being shipped to/from the staff member's travel location.

7. Loyalty Programs

Provided that there are no additional costs to the College, staff or contractors can join loyalty programs and retain benefits offered by the travel industry for business or personal use.

8. Combining Personal Travel

Pre-approved travel that combines College and personal business will be reimbursed at the lesser of actual transportation, accommodation and personal expenses that would have been incurred if the personal travel had not taken place. If personal activities extend the period of working time required for a trip, then such additional time shall be deducted from vacation leave entitlements or may be granted as leave without pay. Employees are also reminded that insurance for rental vehicles is not required for business purposes; however, insurance is required if the rental vehicle is being used for business and personal activities. This additional insurance charge is not claimable. Documented evidence must be presented.

9. Taxi, Bus or Car Rental

Staff members or contractors may use taxis, busses, commuter trains etc. in their travels. Where rental cars are used, staff must confirm a "government rate" or college rate as per CAUBO. Information on this rate can be obtained at http://www.caubo.ca/supplier_contracts/main.

Keyano College maintains additional insurance; therefore, no excess insurance or reduced deductible coverage should be purchased as this nullifies the college insurance. (Proof of insurance can be obtained from your local administration.) Reimbursement for car rental will only be to the CAUBO rate or less.

10. Other Transportation Costs

Miscellaneous expenses such as parking, road tolls, public transportation, and airport buses/trains including reasonable gratuities are reimbursable subject to the presentation of original receipts where possible. Examples of smaller expense items that will be accepted without a receipt include coin-metered parking and bridge tolls.

11. Personal Vehicle

Employees or contractors are entitled to claim for the full mileage rate for their own vehicle for travel away from their normal work location. Staff members who use their private vehicles for College business are responsible for maintaining appropriate automobile insurance to cover any claims the staff member or contractor may have. The cost of insurance coverage is considered a part of "operating costs," which is covered by the cents-per-kilometre reimbursement. The reimbursement rate will match the Canada Revenue Agency rate. These rates can be found at <http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/Ins248-260/255/rts-eng.html>

The current kilometre reimbursement rate as of January 1, 2013 is \$.53 per kilometre.

Staff members who receive a car allowance may not claim mileage/gas rates/receipts within the Wood Buffalo Region. Staff members may claim \$.26 per kilometre on trips outside the Wood Buffalo Region.

Should an employee or contractor choose to drive rather than fly, mileage at prevailing rates will be paid to the lesser of actual mileage or the most economical return airfare that Keyano College could obtain when the necessity for the trip became known. Meals, accommodation and/or other expenses will not be reimbursed for any period beyond that which would occur if the employee was travelling by air. Exceptions can be made for substantiated medical reasons, or where adequate air travel is uneconomical, or not reasonably available. Employees are encouraged to use public transportation such as air or bus transportation when travelling down Highway 63 rather than driving.

12. Ineligible Travel Expenses

The following expenses are considered personal expenses and will not be considered on reimbursement claims:

- Interest charges on outstanding charge card balances.
- Annual or monthly fees charged on bank accounts or credit cards.

- Uninsured losses to vehicles.
- Travel insurance for College employees.
- Parking and traffic fines.
- Personal expenses including hotel pay movies, sporting events, excursions and similar items.
- Laundry and dry cleaning on trips of less than three days.
- Lost or stolen tickets, cash or personal property. Travellers need to ensure that their personal insurance provides adequate coverage for personal property.
- Hairdresser/barber or other personal care.
- Spa/massage fees or club fees (exception is daily charge for hotel workout facilities while travelling).
- Mini bar purchases.
- Excess personal baggage (exception will be College related materials such as teaching tools and promotional materials).
- Hotel room damage or cleaning charges.

13. List of Dates

Approved – January 25, 2013 by the Board of Governors.