

## COLLEGE TRAVEL POLICY

<b>Policy Section &amp; Number:</b>	Finance	<b>Effective Date:</b>	January 25, 2013,
<b>Policy Owner:</b>	Vice President, Corporate Services	<b>Last Revised:</b>	December 8, 2023
<b>Policy Administrator:</b>	Director Financial Services	<b>Review Scheduled:</b>	December 7, 2025
<b>Approver:</b>	Executive Committee		
<i>The official controlled version of this document is held in the Board of Governors: Legislative Compliance Office.</i>			

### A. POLICY STATEMENT

The purpose of this policy is to facilitate travel in support of the College’s mission while ensuring the prudent use of public funds, and accountability and compliance with related Alberta Government legislation and regulations.

This policy and associated procedures apply to all employees, officers and other representatives of Keyano College travelling on College business and for professional development activities. Contractors’ travel expenses are reimbursed as stated in each service contract and are not guided by this Policy unless so stated in the service contract. However, it is recommended that reimbursement rates be consistent with those for College employees.

To facilitate travel, the College will reimburse the cost of all 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 (exception: President’s Council members attending meetings or workshops that are required by virtue of their position – list of such meetings to be provided to Financial Services by Vice President Corporate Services and CFO).
- the expenses are reasonable, and appropriately documented with original detailed receipts or invoices.

In keeping with College’s status as a publicly funded institution, it is the responsibility of each staff member or contractor to exercise financial prudence and moderation with reference to such expenses.

Except as noted above, travel on College business requires PRIOR authorization as noted below:

**Type of Travel**

- A. Within BC, Alberta, Saskatchewan or Manitoba\*  
(excluding regular inter-campus travel)
- B. Outside of Western Canada
- C. Outside Canada

**Authorization**

- Director or Dean\*
  
- Vice President \*
- President\*

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

**Required Documentation**

Travel Request with supporting documentation

**1. Accommodation**

Employees and contractors are expected to make prudent decisions regarding choice of accommodations. Pre-approval must be obtained from the relevant Executive Committee member before booking accommodation that is more than \$300 per night, including all taxes and fees.

Employees may claim \$20.15 per night if colleagues, relatives or friends provide accommodation. No receipt necessary.

**2. Air Travel**

All flights are to be economy class. Exceptions include:

- If a medical condition necessitates an upgraded travel class and a supporting physician's note is provided prior to booking; or
- there is a demonstrated business reason and pre-approval is obtained from the President.

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. This credit must be applied at the earliest opportunity. If an employee ceases employment before this credit is applied, they will refund the College.

The employee or contractor must choose the most direct, practical and/or cost-effective mode of transportation. If not, reimbursement will be limited to the lower cost alternative.

**3. Meals and Miscellaneous Expenses**

When travelling on College business, an employee or contractor may claim the applicable allowances set out below. Detailed receipts are not necessary. The College will not reimburse the employee or contractor for the actual cost of meals (exceptions

include meals for business purposes and/or hosting, or where employee did not have a choice of venue). 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:

<b>Per Diem Rates</b>	<b>\$ CAD</b>
Breakfast	\$ 13.00
Lunch	\$ 17.00
Dinner	\$ 27.00
Incidental	\$ 7.35

Meals outside of Canada will be reimbursed as per Appendices C and D of the National Joint Council Travel Policy, as amended from time to time. Incidental per diem outside of Canada is \$14.65 per day.

Where the duration of travel exceeds 24 hours, an allowance of \$ 7.35 per day Canadian without receipts will be provided for incidental expenses.

When an employee is travelling for part of a day, they may claim the meal allowance:

- a) for breakfast, if the departure time is 7:30 am or earlier or the return time is 7:30 am or later, or
- b) for lunch, if the departure time is 1:00 pm or earlier, or the return time is 1:00 pm or later, or
- c) for dinner, if the departure time is 6:30 pm or earlier, or the return time is 6:30 pm or later.

The employee must not claim a meal allowance if the meal is provided at no cost.

#### **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 Procedure).

All claims for business meals shall include the purpose and list of attendees.

## **5. Gratuities**

A maximum gratuity of 20 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.

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. 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. A maximum gratuity of 20% for taxis is permitted.

Rental vehicles should only be used when less expensive public transportation is not available or is not practical. Allowable expenses include rental fee and fuel costs supported by original receipts.

Rental vehicles must not be used for travel from the Wood Buffalo region. College owned vehicles are available for renting for business purposes and can be booked

through Facilities. Cost of fuel will be reimbursed with the submission of original receipts.

## **10. Other Transportation Costs**

Miscellaneous expenses such as parking, road tolls, public transportation, and airport busses/ 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 rates.

**The current kilometre reimbursement rate as of December 1, 2023, is \$ 0.550 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 \$0.25 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 were 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.
- The college will not reimburse for more than one piece of luggage as charged by the airline. (exception will be College related materials such as teaching tools and promotional materials).
- Hotel room damage or cleaning charges.

## **B. DEFINITIONS**

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|--------------------|-----------------------------|
| <b>(1) College</b> | means Keyano College        |
| <b>(2) GOA</b>     | means Government of Alberta |

## **C. RELATED POLICIES**

- None

## **D. RELATED LEGISLATION**

- *Canada Revenue Agency T4130 Employers Guide*
- *Reform of Agencies, Boards and Commissions Compensation Act*
- *Reform of Agencies, Boards and Commissions (Post-Secondary Institutions) Compensation Regulation*

## **E. RELATED DOCUMENTS**

- Alberta Travel, Meal and Hospitality Expenses Policy
- Hospitality and Community Relations Expenditures Procedure

**F. REVISION HISTORY**

<b>Date (mm/dd/yyyy)</b>	<b>Description of Change</b>	<b>Sections</b>	<b>Person who Entered Revision (Position Title)</b>	<b>Person who Authorized Revision (Position Title)</b>
01/25/2013	Created	All		Board of Governors
12/07/2020	Revision	All	Vice President Corporate Services & CFO	Executive Committee
07/07/2023	Revision	All	Vice President Corporate Services & CFO	Executive Committee
12/8/2023	<p>Minor Revision (no approvals &amp; consultation required) – Dec 1 – rates were updated by GOA.</p> <p>Corrected the policy administrator to Director Financial Services.</p>	<p>Section 3 – Meals allowance rates &amp; Section 11 Private Vehicle Mileage Allowance</p>	<p>Legislative Compliance/Policy &amp; Procedure Coordinator</p>	Not required