

SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

TRAVEL PROCEDURES

Approved by Executive Committee: October 22, 2008

To be used in conjunction with Sault College Travel and Related Expenses Policy

General Comments

Employees of Sault College are subject to the provisions of the approved Sault College travel policy concerning travel required in the performance of their official duties. The policy and related procedures cover College employees, students and any others who travel on approved, official College business unless otherwise specified.

All official travel should be prudently planned so that the best interests of Sault College are served at the most reasonable cost in order to fulfill the College's obligation to maximize benefits received from the use of taxpayer dollars. Anyone travelling on College business is expected to exercise the same economy that a practical person would exercise when travelling on personal business. Sault College travellers should exercise care to avoid impropriety or the appearance of impropriety (i.e., that a business trip has been taken for personal reasons).

Reimbursement will be allowed to staff for reasonable and necessary expenses incurred in connection with approved travel on behalf of the College when expenses are within reimbursement guidelines and are supported by required documentation. Excessive or unjustifiable costs are not acceptable and will not be reimbursed. It is essential, therefore, for all employees wishing to be reimbursed, to read the attached document carefully for allowable expenditures and the procedures for claiming reimbursement.

An updated version of the policy document is maintained as part of the College's policy and procedures manual which is available in print and on the College's website for your review. This Travel Procedures document has been made available to all users and departments. Additional copies are available upon request from the Accounting Office.

Please remember, as a general guideline, that no person is permitted to approve his or her own travel or expenses reimbursement.

The following procedures and guidelines are intended to provide assistance for all allowable expenses incurred during travel on College business, and the requirements concerning the approval and documentation of these expenses in order to provide an accounting for all travel activities. They are not expected to cover every possible situation. Items of an unusual nature should be discussed in advance of the trip and explained in the Statement of Travel Expenses. If a circumstance arises that is not specifically covered in the guidelines/procedures, either the most conservative course within the "spirit" of the College's travel policy shall be adopted or consultation for guidance shall be pursued.

Please contact the Accounting Office if you have any questions concerning College travel policies and procedures.

Travel Authorization/Approval

Telecommunications in Lieu of Travel

Where ever possible, and in lieu of incurring travel expenses personnel must use alternative, less costly means and methods of conducting College business, including the use of proven, reliable telecommunications technology. Telecommunication options include the use of telephone & telephone conference calls, use of Internet, videotaping and conferencing.

Travel Authorization/Approval

Authorization or approval is required for any travel deemed to be related to the conducting of College business.

Authorizations are required as follows:

In Province Travel - including travel within Ontario; travel within 50 km of Sault Ste. Marie, Ontario within upper Michigan will be deemed in province travel.

The Statement of Travel Expenses (and travel advance requisition form, if required) will require approval from the appropriate dean/director **or** vice-president.

Out of Province Travel - including any travel falling outside of the above and international travel outside of the 50 km upper Michigan limit.

The Statement of Travel Expenses (and travel advance requisition form, if required) will require approval from the appropriate dean/chair/director **and** vice-president.

Travel Advances

Eligibility:

Employees who are travelling on official Sault College business may be eligible for travel advances.

The College will not issue an advance to anyone who has failed to account for any previous advance.

Submitting the Request

To request an advance, based on a reasonable estimate of the costs to be paid in cash, the traveller must complete a "Travel Advance Requisition Form" (Addendum D). All information including the destination and purpose of the trip must be completed and **submitted with appropriate signatures** (i.e., no person is allowed to approve their own travel or expenses reimbursement) or the request form will be returned to the originator. Travel advances must be submitted to the Accounting Office at least 5 business days prior to the departure date for the trip. Within 30 days after completion of travel, a Statement of Travel Expenses must be submitted to the Accounting Office in order to account for the advance.

Repayment of Advances

Within 30 days of the travel date, the employee is required to submit an approved Statement of Travel Expenses to Accounting.

When a cash advance is involved and approved expenses:

- a) are less than the amount of the advance; a personal cheque, payable to Sault College, in the amount of the difference, must accompany the Statement of Travel Expenses.
- b) exceed the amount of the advance; a College cheque, payable to the traveller, in the amount of the difference, will be issued after receipt and processing of the Statement of Travel Expenses.

Any advance balance that has not been repaid prior to a subsequent travel advance request or travel expense form submission will affect the person's ability to receive those travel advances or recover expenditures submitted for other non-advanced travel.

Unresolved Advances

If an advance has not been collected within the expiration of the 30 days, the following steps will be undertaken:

- a) a request for resolution of the outstanding advance will be sent to the "approver" and/or traveller of the advance (i.e., the decision unit manager who has signed the original request for the advance);
- b) 10 days will be given for a response to this request;
- c) if resolution has not occurred after the 10 day period, the advance amounts will be charged to the identified decision unit.

Travel Arrangements

General

- The employee is responsible for ensuring arrangements have been made prior to the required dates of the trip. This includes arrangements for vehicle rental, airfare and accommodation, special health arrangements and any prepaid requirements. The College does not currently contract with one specific agency to provide travel services; therefore, the employee should seek to make the most economical arrangements. As with any travel arrangements, the traveller should check with several sources for the best rates available at the time of the trip. The College's Purchasing Agent should be contacted to obtain current listings of vendors the College deals with for travel arrangements.
- A travelling employee and his/her department head may agree to extend travel time using additional work time or personal time in order to reduce the cost of travel. However, it must be stressed that travellers will not be forced to use their personal time (e.g., weekends) to secure less expensive plane fare or less overall out-of-pocket costs.

Reimbursement for Travel

When you complete your authorized travel, the following steps should be taken in order to be reimbursed for travel expenses:

1. Complete and sign (in ink) the Statement of Travel Expenses (see Addendum C). Refer to Addendum B for maximum rates and the following sections of this document for receipt information.
2. Retain a copy of the claim and receipts for your personal files in the event the claim is lost.
3. Send the claim form in duplicate with the required supporting original receipts to the appropriate supervisor for approval. If an overpayment of an advance exists, please submit a cheque, payable to Sault College, with the expense form. It is not advisable to send cash through internal mail. Repayment of advance funds by cash or visa can be made in the accounting office.
4. The claim form is then sent to the Accounting Office for verification. After it is verified and approved and reimbursement is warranted, you will receive a College cheque.

Approvers of Expense Reports

It is the approver's responsibility to examine each Statement of Travel Expenses for compliance with College Policy. Only after this has been verified by the approver should his/her signature be affixed to the travel claim. Before signing, the approver should review the Statement of Travel Expenses to make sure it contains the following:

- the employee's name, title, location/department
- correct documentation
- the amounts appear to be reasonable and consistent with College policy
- the purpose of the trip
- detailed explanations, if necessary
- employee's signature

By signing the Statement of Travel Expenses, the approver is authorizing payment to the employee and also authorizing the expense to the College. Approvers should never be listed or involved in the expense.

It is then the responsibility of the Accounting Department to check each report for accuracy, compliance to policy and correct documentation for audit purposes.

Allowable Reimbursements

Receipts and Itemizations

General

This section provides information on receipts and itemizations required for reimbursement of expenses related to travel on College business. Original receipts are always required.

As a general note, the College will pay administration fees/penalties charged to change/cancel reservations, if these adjustments were made due to business related circumstances. In order to be reimbursed, these claims would need to be itemized and explained on the Statement of Travel Expenses. The College will not reimburse travellers for changes made voluntarily for personal

reasons. Any charges resulting from failure to cancel prearranged accommodations will be charged to the employee, unless an adequate explanation of the reason for failure to cancel is included in the expense report.

Shared Expenses with a Employee

When two or more employees travel together, it may be expedient for one employee to pay and claim reimbursement for certain expenses of other employees. Examples are:

- there is a single charge for a group (e.g., a road or bridge toll, parking fee or taxi fare)
- two employees share a room. One may pay the bill and claim the actual amount.
- two or more employees have a meal together. One employee may pay the bill and be reimbursed for the actual amount paid, up to the sum of the appropriate meal allowances.

When an employee requests reimbursement of meals or lodging of another employee, attach to the claim the original receipt listing charges and the employee's names.

It is also acceptable for each employee to claim the portion of the bill which relates to themselves. In this case, each employee should reference the other employee on their travel expense form and place a copy or the original invoice with the expense form.

Receipts in General

Original receipts are required when requesting reimbursement. However, if unusual circumstances are involved, i.e., other reimbursing agencies requiring original receipts, a GOOD, READABLE copy of the original can be accepted. However, a justifiable reason why the original receipt was not included must be stated on the travel expense form.

If the College is to bill an outside agency for travel expenses incurred by you, please seek out appropriate information from the agency to be billed as to what type of receipt information is required by them.

Credit card Slips

Charge slips from VISA, MasterCard, American Express and similar credit organizations are not acceptable receipts because they are not sufficiently detailed to permit a proper audit of the transaction.

Lost receipts

If receipts are lost, it is the traveller's responsibility to obtain acceptable proof of the claim for expenditures (i.e., copy of the hotel bill from vendor, airfare receipt from travel agency, etc.). If a lost receipt cannot be retrieved, the staff member must submit a memo certifying the amount is true and correct, stating the reason for the loss, and including all information necessary for a proper audit. The lost receipt memo takes the place of the lost receipt. In the absence of a satisfactory explanation, the amount involved will not be allowed.

Submitting Receipts

It is advisable to tape small receipts to one side of 8 ½ x 11 blank sheets of paper as lost receipts will disallow claims. Do not tape receipts on top of one another. Write necessary notations beside the receipt.

Staple all attachments to the reimbursement form. Do not paper-clip items as these can be lost.

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It is suggested that the traveller keep copies of all receipts for future reference.

A. Transportation

Persons travelling on official business for Sault College must choose the mode of transportation that is most suitable and economical for conducting the planned business.

Rental Vehicles

It is a preference of the College that rental cars are used over private vehicles. The College requires use of rental cars where there is a demonstrated cost saving over other modes of transportation and use of the rental car is not strictly for the traveller's convenience. The following are some conditions which justify use of rental cars:

1. When the travel destination is reached by commercial carrier and the traveller has several places to visit within the area.
2. When transportation between commercial carrier terminal and the place of lodging or meeting place is needed and a taxi or a limousine is not available.
3. When the traveller's schedule cannot be met by a commercial carrier.

It is the traveller's responsibility to make arrangements for rental vehicles.

When vehicle rentals are approved, original, itemized receipts are required for reimbursement. Economy or compact cars should be used unless there are three or more persons travelling together.

Gas receipts are required for reimbursement when using a rental vehicle.

While the College's insurance policy provides insurance coverage for rental cars, it is advisable and reimbursable to purchase the additional insurance offered by the rental agency provided that the rental not exceed 5 days in length. Accidents involving rental cars should be reported as in the manner described for accidents involving personal vehicles.

Personal use kilometres must be identified and removed from the reimbursement request.

Private Vehicle

An employee may decide to travel by private vehicle when it is of benefit to the College because of cost, efficiency or work requirements or when air travel is not feasible. Cost considerations include: the direct transportation costs, economics due to expeditious and effective performance of College business, distance, number of points visited, and number of travelers involved.

When an employee travels on a regular work day and during regular working hours, distance is measured starting from the employee's headquarters (i.e., place of work). When an employee travels on a non-working day or after regular working hours, distance may be measured starting from the employee's normal residence. Time of departure and starting point should be noted on the statement of travel expenses to prevent adjustment of kilometre claims.

Maximum kilometres to common destinations has been computed by Accounting using published kilometre distances using the shortest, most direct route usually travelled. Please contact the Accounting Office prior to the trip to determine maximum kilometre amounts. Reimbursement for kilometres travelled in excess of 110% of the kilometres determined by the Accounting Office will require additional explanation (i.e., addresses visited, detours, etc.). Local kilometres travelled at the destination should be shown separately to avoid adjustments to claims.

Reimbursement is not authorized for travel to places of entertainment or for other personal reasons. See Addendum B for current kilometre allowances.

The College reimburses based on a Northern Ontario rates. Kilometre rates are paid in Canadian funds only regardless of route. See Addendum B. The kilometre allowance for private vehicle is to cover the cost of gas, insurance, and wear and tear on the vehicle. Gas receipts on a personal vehicle are not reimbursed.

Kilometre reimbursement may be limited to less than full reimbursement by the appropriate dean/director or vice-president.

An employee's supervisor may authorize travel by private vehicle to combine official travel with a holiday, weekend trip, or vacation, or when justified for other valid personal reasons. See Personal Travel section for more information.

Where a private vehicle is approved for use in lieu of air travel, the employee is allowed to claim the approved rate per kilometre for the distance travelled up to the equivalent cost of the lower of a car rental plus gas or an economy air fare to that destination. The rate will be the best air rate available within 30 days of the date of travel, or the best quoted car rental rate plus gas, whichever is lower. It is the employee's responsibility to provide this quote from a reputable agency when claiming reimbursement.

Restrictions: The driver of a personal vehicle is subject to all restrictions that apply to authorized drivers of Sault College vehicles and the vehicle must meet safety and operations standards of the Ministry of Transportation. The employee must have a valid license issued by the Province of Ontario and must be covered by appropriate liability insurance (not reimbursable by the College) with coverage amounts of not less than \$500,000 for third party liability.

Accidents while travelling

In the event of an accident involving an employee using their own personal vehicle while travelling on Sault College business, the employee must submit prompt, written notification to the Chief Financial Officer. The notification must provide details as to when, where, how and who of the accident. Any College liability (i.e., in excess of employee coverage) does not apply until the College has received written notice from its insurance company, that the College insurance will, in fact, cover all the College's liability arising from the accident reported.

Air Travel

Air reservations are the responsibility of the traveller. The traveller should book reservations through local travel agencies (a list of the more widely used agents can be obtained from the Purchasing Agent).

It is in the employee's best interest to purchase airline tickets on a Sault College approved Purchase Order. See Addendum B for suggestions re: purchasing of air fare. When ordering airline tickets online (e-tickets), a copy of the e-ticket acknowledgement must be submitted with the travel claim.

Airfare will be reimbursed at the economy or coach fare. Reimbursement for first class or business class is not allowed and the excess of first class or business class over coach or economy fare will be the responsibility of the traveller unless the airline indicates that due to space limitations the traveller was given these accommodations at no additional charge.

Airfare ticket stubs must be attached to the Statement of Travel Expenses as proof of flight even if they are paid directly via a purchase order number. The original coupon must be attached to the travel expense form.

Discount air travel arrangements that require an additional night(s) lodging and/or meal allowance must not exceed regular coach fare at the time the trip is taken. A statement showing savings must accompany the Statement of Travel Expenses. The calculation should include the coach fare, the discounted fare, the amount of the additional lodging and subsistence and any other expenses incurred on behalf of the extra day(s) stay.

The College will pay the penalty or administration fee if schedules have to be changed or cancelled due to business related circumstances. A valid explanation for the charges must accompany the travel expense form request. If the traveller makes voluntary changes to their travel arrangements for personal reasons (i.e., to arrive back earlier, etc.) the College will not reimburse the traveller for the additional costs.

Travel Awards and Frequent Flyer Points

Many airlines, hotels, car rental firms, etc. have programs which provide incentives such as "air miles", "prize points", "accumulating discounts", when buying their services. Due to the cost and complexity associated with reporting and quantifying the value of such credits and incentives, the College does not require formal reporting of these items.

The College does expect that employees will apply credits, air miles, points, etc., earned and accumulated as a result of travelling on College business against the purchase of future College travel expenses. Under no circumstances can the traveller keep a bonus or other promotional gratuity so earned for their own personal use.

Revenue Canada Interpretation Bulletin 470R states that, where an employee accumulates credits while travelling on employer paid business trips, and uses them to obtain air travel or other benefits for the personal use of the employee or the employee's family, the fair market value of such travel or other benefits must be included in the employee's income.

It is the College's position that the employee is responsible for quantifying and reporting the value of these benefits for income tax purposes.

Bus, Train, etc.

Original receipts are required for reimbursement. The passenger coupon portion must also be attached to the Statement of Travel Expenses as proof of use of transportation.

Taxi, Limousine, City Bus, Etc.

Receipts will be required for reimbursement. Gratuities will be reimbursed to a maximum of 15% of the total charge. The expense and gratuity itself must be listed separately on the travel expense form. The receipt must also include the amount of any gratuity paid.

Parking

Parking is an allowable expense, except charges at the main or satellite campuses. Original receipts are required for reimbursement of parking costs.

Ferry & Bridge Tolls

Receipts are required for reimbursement of ferry fares and bridge/road tolls. A complete itemization must be made on the claim, including the location, date and number of persons travelling.

B. Meals and Lodging

Meals

The College will reimburse employees for the reasonable cost of meals while travelling on College business provided the employee was away from their normal place of work and could not reasonably be expected to return to their normal place of work or home at meal time.

Meals are figured on a per diem basis (see Addendum B for current rates). Reimbursement for meals, with receipts, will be allowed up to the maximum daily rate. Receipts for meals are required. Meals for partial days travel are to be claimed as per the rates/meal set out in Addendum B. Receipts are required when paying for meals of others and should be noted on the Statement of Travel Expenses.

Meals eligible for reimbursement are limited to those taken during the duration of the trip, not including extended personal time. Whenever a meal is given free of charge aboard an airplane, etc., by conference organizers, or by seminar fee, the daily maximum for meals must be reduced. Claims for meals for partial days travel should reflect the times of travel only (i.e., breakfast is not an allowable claim if the travel did not commence until later in the day). As well, whenever a meal is given free of charge aboard an airplane/train or by conference organizers, etc., the daily maximum for meals must be so reduced.

Each meal must be shown separately on the travel expense report (i.e., you cannot enter a daily total). The per diem rate is intended to cover both meal and meal gratuities. Gratuities are limited to 15% of the meal cost to the maximum per diem rate and should be separately identified. Please note that gratuities on meals are not to be submitted for separate reimbursement if they exceed the daily maximum rates.

Additional costs of meals with respect to conferences, banquets or special events which exceed maximums will be reimbursed if the meals are an official part of the conference. Please attach a registration form/itinerary from the conference to the statement of travel expenses as verification of such.

If *exceptional* circumstances arise which force an employee to exceed the daily maximum for meals, receipts must be provided with an explanation on the Statement of Travel Expenses, and signature of the appropriate Vice-President.

When meals are charged to a hotel room, the cost of these meals must be reported on the Statement of Travel Expenses as a cost of meals and not as part of the cost of accommodation.

Entertainment at Employee's Home

When official meetings/guests are entertained at an employee's home, the employee can request reimbursement for food and supplies purchased for the function. The employee must submit a Statement of Travel Expenses listing the items purchased and their costs, with an itemized sales slip attached and coded to the appropriate general ledger account.

Business Meeting Meals

When employees entertain official guests to meals during the normal course of College business, such meals are reimbursable by the College. The employee must submit a Statement of Travel Expenses listing the nature of the meal, the attendees and attach an itemized original bill and payment receipt coded to the proper general ledger account.

Lodging

A conservative hotel or motel should be used whenever possible, preferably located close to the meeting site to reduce transportation costs.

Travelling employees are required to make their own lodging reservations prior to travel commencing. When reservations are being made it is appropriate to ask for Government of Ontario rates which may be at reduced rates from regular fees. Hotels/motels which offer these reduced rates to College employees should be the preferred places of lodging.

Employees may claim for the actual hotel costs of "single room accommodation" and should verify prior to registration that they are receiving the lowest accommodation rates offered by the lodging establishment.

Accommodations may also be made via a College purchase order which would require direct billing of the establishment to the College for payment.

If accommodations are not paid via a purchase order, costs and dates need to be identified on the Statement of Travel Expenses, and an original hotel bill and associated payment receipt must be submitted. If payment is charged to a personal credit card, a copy of the credit card receipt or statement showing payment is required. The acceptable lodging receipt is an itemized receipt provided by an establishment that is in the business of providing lodging. Express check-out receipts which do not provide an itemized hotel bill are not acceptable documentation for reimbursement. Credit card receipts are also not acceptable for reimbursement as they do not provide enough details for audit verification.

If a traveller stays overnight with a relative or friend, the expense report should be so noted as to why there is no accommodation receipt. A modest gift, meal or present can be presented in such cases, not to exceed \$40 with receipts and explanations provided on the statement of travel expenses.

C. Other Reimbursable Items Relating To College Business:

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|--------------------------|---|
| Phone Calls | <ul style="list-style-type: none">- itemize long-distance calls and include receipts or other supporting evidence.- all employees may be reimbursed for one call of up to 15 minutes to a designated home base each day of an overnight trip. These calls should also be itemized on the Expense Report. |
| Fax Charges | <ul style="list-style-type: none">- itemize and include receipts |
| Visas, Passports | <ul style="list-style-type: none">- Visas, passports, immunization shots and other miscellaneous expenses may be reimbursed when required for a College approved international trip. Receipts are required. |
| Registration Fees | <ul style="list-style-type: none">- normally paid via Purchase Order prior to travel |

- if not then these fees are reimbursable – itemize and include receipts.

- Gratuities and Tips**
- Reasonable claims for tips and gratuities are allowed, however, see Meal section for restrictions on meal gratuities. When filling out the Statement of Travel Expenses list and clearly identify tips and gratuities for other than meal amounts.
 - See non reimbursable expense section for gratuities which are not allowed.

Foreign Exchange

When a College employee incurs expenditures in a currency other than Canadian dollars (in most instances this will be in U.S. funds) it is the employee's responsibility to submit currency exchange receipts from banking institutions or travel exchange centres with the Statement of Travel Expenses in order to verify rates. Travel expenses incurred (other than kilometre charges) will be translated into the foreign currency at the date of travel as long as valid exchange receipts are provided. If no exchange receipts are provided for purchases in US funds, reimbursement will be made using the current US exchange rate from the Accounting office. If no exchange receipts are provided for funds other than US dollars, reimbursement will be in Canadian funds.

Miscellaneous Trip Expenses

Other reasonable but unexpected travel expenses will be allowed when fully explained, supported by receipts and when clearly related to the purpose of travel. In all cases, original receipts must accompany the expense report indicating the itemized charges and applicable taxes. Some additional miscellaneous expenses not listed above could include the following:

- meeting rooms and related expenses (i.e., overheads, computer equipment rentals)
- emergency purchases of materials or services (i.e., film, batteries, photocopying, etc.)

If there are any "unusual" purchases that would be questionable for reimbursement, please call the Accounting Office for advice.

Non Reimbursable Expense

Some expenses not reimbursed are (please note that this is not an exhaustive list):

- home to office travel
- deviation from the most direct or usual travel route for personal convenience
- personal expenses such as laundry, hair care, shoe shines, **alcoholic beverages**, valet services
- personal telephone calls (other than one to place of residence each evening)
- personal vehicle expenses such as operating costs, maintenance, repair, insurance
- cost of purchasing travellers cheques
- extra expenses incurred because the employee is accompanied by family members
- athletic club costs or memberships
- special clothes used for attending social functions
- gas used in personal vehicles
- flowers for guests
- thank you and sympathy cards
- charitable donations
- baby sitting
- admission to movies, plays, athletic events, sports clubs, etc.

- any and all fines incurred as a result of any criminal act or traffic violations of any nature whatsoever
- fines resulting from border crossing violations
- parking fees at any Sault College campus
- hotel room movies or in-room bar services
- gratuities to chamber maids
- newspapers or magazines
- life insurance

Travellers should check with the Accounting Office for clarification of other specific claims.

Prospective Employees (Recruiting)

A travel expense form is required to be completed when reimbursing prospective employees for expenses incurred in the recruiting process. Expenses will be reimbursed as per current Sault College Human Resources Policy Relocation - Interview Expense. The expense form must be approved by appropriate Human Resources personnel and include particulars of the recruiting session (i.e., dates, position being considered).

Student Travel

These provisions apply to travel by students participating in class/sporting events as a member of the class/sports team.

Field trips are defined as required study trips outside the regular classroom or lab. Trips must be necessary in order to observe and study aspects not readily available for classroom or lab presentation but considered by the instructor to be subject matter essential to the course.

For team travel/class/field trips, funds may be advanced to the coach or advisor to cover anticipated costs for all team members (i.e., meals, etc.) with that person responsible for reconciling expenses after the trip.

1. At least 5 days prior to travel a travel advance request form payable to the coach/advisor should be submitted to Accounting along with a list of travellers (students and coaches/advisors), the purpose of the trip, the itinerary and budget. The advance should be enough to cover all anticipated expenditures. A cheque will be prepared.
2. Within 30 days after completion of the trip the coach/advisor must submit a detailed expense report with authorized signatures to the Accounting office. This should include itemized receipts for all expenditures (since meals will be grouped and therefore not individual, receipts will be required). The College's guidelines for expenditure limits must be followed.

Authorization

Authorizations are same as for other employee travel.

Student Drivers

Because of the inability to verify student licensing, students are NOT permitted to drive other students to travel destinations. All field trips/sporting events should be properly chaperoned by College employees/coaches who will take on this responsibility for travel.

Personal Travel

Occasionally an employee may take a trip that includes both personal and business travel. A combination trip benefits the traveller to some extent. A person should exercise special care not to seek reimbursement for expense that could be construed to be personal.

Personal expenses will not be reimbursed by the College. See Receipts and Itemizations section for additional information concerning how to report personal expenditures for expenditures such as lodging, vehicle usage, etc.

When combining personal and business travel, the employee is still responsible to seek out the most economical direct-route travel cost. All route or schedule deviations, and any difference between actual expenses must be explained.

If the traveller makes voluntary changes to his/her travel arrangements for personal reasons (i.e., to arrive back earlier, etc.), the College will not reimburse the additional costs.

Accounting Information

This section contains some general information to assist in completing the accounting portion of the travel forms. If you require more detailed information, please contact the Accounting Office for clarification.

Role of Accounting

The Accounting Office ensures the approval process for travel expense reimbursement requests meets legislated audit requirements. The role of the Accounting Office includes review of the request for:

1. completeness of the document
2. review that all appropriate approval signatures have been obtained
3. availability of funds to support the trip's expense
4. appropriate use of account codes on the document
5. proper application of reimbursement rules
6. appropriate and allowable use of College funds.

Reimbursement Policy

Anyone who travels on official business for Sault College may be reimbursed for out-of-pocket expenses as long as the rules and regulations of travel are followed.

Account Codes

Account Codes MUST be identified on the Statement of Travel Expenses. For the majority of claims, the object codes will fall under the following:

650-652 Field Work Series
670-675 Professional Development Series
700 Travel

Fiscal Year End

Statement of Travel Expenses claims must be submitted to the Accounting Office by March 31 each year. At fiscal year end, situations may occur where a trip spans the end of one fiscal year

(March 31st) and/or the beginning of the next fiscal year. In these cases, if the department requires that the old fiscal year be charged with the travel expenditures, the Statement of Travel Expenses must be received in Accounting in acceptable approved form by April 7th at the latest. Claims received after that date will be processed against the new fiscal year and will affect budgets in the new year. It is the department's responsibility to ensure that their employees who travel are submitting claims within the appropriate time frames.

Incomplete Information

Once received in Accounting, the Travel Expense Form will be processed according the criteria listed above under "Role of Accounting". If any deficiencies/omissions have occurred, the travel expense form will be routed back to the authorizing individual and/or travelling individual with an explanation of such errors/omissions. It will then be the responsibility of that individual to ensure that the items indicated are resolved before the claim can be formally processed.

The employee submitting the request for reimbursement will be notified if there are any adjustments to amounts claimed.

ADDENDUM A

Definitions

- Allowance - an amount which may be claimed by an employee travelling on behalf of the College as a valid expense in lieu of the actual expense (i.e., airfare in lieu of kilometre charge)
- Employee - any person currently employed by the College and documented on a recommendation form or an extension contract
- Exchange Rates - the price of one country's currency in terms of another country's currency. Exchange rates vary from day to day.
- Expense - the cost of various goods and/or services required and paid for by an employee when travelling on behalf of the College. The goods and/or services must be solely for the benefit of the College
- Gratuity - a discretionary expense incurred by an employee in appreciation for the high quality of service provided by waiters/waitresses, cab drivers, bell hops, etc.
- Headquarters - the address of the campus where the employee is normally stationed
- Kilometre Rate - the rates approved by the Ministry of Education and Training for reimbursing employees using their personal vehicle when travelling on behalf of the College
- Per Diem - the daily monetary amounts that are allowed for reimbursement for travel.
- Receipt - a document obtained by an employee from a supplier in support of a travel expense. The documentation must contain the itemized cost and total cost of and the nature of the service. Other details may be required in certain circumstances.
- Reimbursement - Reimbursement for travel expenses shall only be allowed for actual business expenses incurred, subject to the provisions of the Travel Policy and the maximum limitations shown in the Addendum's.
- Statement of Travel Expenses - A College form which is to be completed by each employee seeking reimbursement for expenses incurred while travelling on behalf of the College. The form must also be prepared by an employee to show the disposition of any travel advance obtained by an employee for use while travelling on College business
- Travel Advance - a sum of money loaned by the College to an employee travelling on College business for the purpose of paying travel expenses. The employee must account for the loan by submitting a Statement of Travel Expenses and returning any unused portion of the money to the College. When this is done, the loan is considered repaid by the College.
- Travel Advance - Requisition a College form which when completed authorizes an employee to receive a travel advance.

ADDENDUM B

Travel Reimbursement Rates

The following are the current rates allowable for travel reimbursement. It is always allowable for the traveler to claim and reimbursed for less than the maximum amount.

Meal Per Diem:

Breakfast	\$10/person maximum
Lunch	\$15/person maximum
Dinner	\$25 person maximum

	50/ day

The above per diem includes gratuities. Trade-offs between the 3 meals will be allowed to accommodate different eating habits of employees.

Employees can claim the amount of the receipt up to the daily maximum. Itemized receipts must be provided. If travel does not involve a full day, the meal allowances claimed must only reflect the times the employee is travelling.

When completing the travel claim, please identify each meal as a separate entry.

Kilometre Rates

While the articles of the collective agreements include rates for both Northern Ontario and Southern Ontario travel, the College will pay, at the Northern Ontario rate, an allowance for the use of the employee's personal vehicle while driving on authorized College business.

<u>Annual Distance Driven</u>	<u>Northern Ontario</u>
	41.0 cent/km

Kilometre claims are paid in Canadian funds regardless of route.

Air Travel Considerations

Since the College does not use a contracted travel agency, the traveller must try to obtain the best airfare price for the College. Airlines are continuously changing their fares and policies governing those fares. Airline fares can vary substantially depending on factors such as route, day of week, time of day, length of stay, advance reservation requirements and airline competition. To get the lowest possible fare, the traveller should try to book airline travel as far in advance as possible.

ADDENDUM C

COMPLETING THE STATEMENT OF TRAVEL EXPENSES

The Statement of Travel Expenses is used to claim reimbursement for travel on College business. This form should be as complete as possible when submitted to Accounting for payment. Proper signatures, account codes, arrival and departure times and destination points should be included.

1. original receipts are required as indicated in the Receipts and Itemizations section.
2. when converting expenses from foreign currency, show the calculation (including the exchange rate) on each receipt.
3. if expenses for lodging, meals or transportation are not claimed because they have been supplied by another source, please note this on the statement of travel expenses form to avoid confusion.

If the Statement of Travel Expenses is not completed correctly, it will be returned to the authorizing signatory requesting the needed information.

Statement of Travel Expenses

The Statement of Travel Expenses is completed at the end of the travel requesting reimbursement for travel costs incurred less any advances received. This form, with the necessary receipts and authorizations, is submitted to the Accounting Office for processing within 30 days of the date of travel.

The Statement of Travel Expenses form is to be used to reimburse out-of-pocket expenses and to repay any advances received by a person travelling on College business.

The following are instructions and information for completing the Statement of Travel Expenses (STE) form for ALL types of travel at Sault College.

Section One:

Basic Information

- | | |
|--------------------------|--|
| 1. Name | Traveller's name as it appears in the vendor listing of Payroll System. Do not use nicknames. |
| 2. Date Prepared | Date request is submitted. |
| 3. Mailing Address | Indicate full mailing address or which College department the cheque is to be distributed to. |
| 4. Destination | Where employee is travelling to. |
| 5. Account Number | Appropriate account number, i.e., travel, field work, professional development. (See Travel Account codes for specific information). |
| 6. Departure Date & Time | Enter the date of departure and the time of departure. |
| 7. Return Date & Time | Enter the date of your return and time of your return. |
| 8. Purpose of trip | Brief explanation of nature of trip and relationship to work of person travelling. It is vital that a brief outline of the reason for the trip is provided. The College must be able to ascertain that |

the trip was of benefit to the College. Revenue Canada also requires this description in order to ensure that the trip was not a form of compensation to the employee and, as such, is not therefore a taxable benefit to the employee.

9. Mode of travel Transportation method being used, i.e., airplane, personal vehicle, rental vehicle, etc.
10. Advance Received If you have received an advance, please identify the amount.

Section two: Trip Information

11. Date Identify month and day when expenditures occurred.
12. Travel Expense Particulars Itinerary from home station to destination and return. Identify meals, lodging/accommodations and other expenses incurred as part of travel requirements. If days of personal leave are included in the travel dates, identify these days in this column as "on personal leave".

Identify all transportation, registration fees, limousine services, taxi, parking, telephone, small miscellaneous purchases and "air fare in lieu of" in chronological order.

13. Kilometres For those employees using a personal automobile for travel, they must identify the number of kilometres travelled.

Time of departure should be noted so that kilometre claims be explained and therefore allowed.

Kilometre rates are deemed to cover insurance, license fees, operating costs and maintenance and repairs, therefore, these are not reimbursable costs to the employee.

For travel to and from the local airport, a set mileage charge of 21 km is allowed for each way. This mileage can be claimed by those driving themselves and leaving their vehicles at the airport and by those who have family members drop them off at the airport.

14. Meals Enter meals allowed for individual traveller. Claims for meals provided during travel (i.e., as part of conference fees, etc.) are not allowed. Please include copy of itinerary for conference related functions. Receipts are required.

Additional costs of meals with respect to conferences, banquets or special events which exceed maximums will be reimbursed if the meals are an official part of the conference. Write this on the travel expense form and provide agenda details for backup.

Alcohol reimbursement is not allowed.

15. Total amount Use this column to enter total amount of meals for day, accommodation, and other costs. Do not calculate kilometre costs in this area. Report costs in Canadian or U.S. funds.

- | | |
|--------------------------------|---|
| 16. Total Kilometres | Total of the reported kilometres. |
| 17. Kilometre cost | (12) above x the per kilometre charge. |
| 18. Total kilometre cost | Total of (13) to be added to other expenses. |
| 19. Total U.S. dollar expenses | Total of all U.S. expenditures reported. |
| 20. Conversion factor & total | U.S. expenses other than kilometre charges are reimbursable at the appropriate conversion rate. It is the employee's responsibility to provide current bank rates as an attachment to the travel claim for appropriate reimbursement. If no information is given, the current general rate of exchange used for internal accounting requirements will be used for U.S. travel. All other foreign travel not supported by currency exchange receipts will be reimbursed in Canadian funds. |
| 21. Total expenses. | Enter total of column to be reported as travel expenses. |
| 22. Aggregate kilometre | This entire section is filled in by the Accounting Office according to past kilometre reported on previous travel expense forms. |
| 23. Employee's signature | Traveller must personally sign form. No one is permitted to sign for the traveler. If claimant's signature is omitted, the form will be returned. Signatures must be in ink. |
| 26. Approval Signatures | Appropriate approvals of department heads or authorized representatives are required. Signatures must be in ink. No one is permitted to approve his/her own travel expenses. In addition, approvers should never be listed or involved in the expense. |
| 25. External billings | Please indicate with a check if an external agency needs to be billed for the expenditures listed. If so, provide a billing address and other necessary information in the space provided. Even when no College funds are involved (net), this travel expense form must be completed and kept on file in Accounting. This documents that the travel is authorized College business and covered by appropriate insurance policies. |
| 26. Audit verification | This section is an audit check and is for Accounting Office completion only. |
| 27. Reimbursement | This section is used by Accounting to calculate reimbursement to employee based on status of employee's travel advance account. |

The information on the current form is the minimum required by the Accounting Office. Some individuals/departments may find it useful to include additional information. It is acceptable and advisable to include further information such as expenditure explanations, etc., in the spaces provided or on an attachment.

Attach air ticket stub as proof of flight to claim EVEN if travel airfare has been purchased under a purchase order.

Attach any travel-related material such as conference brochures, notice of meeting, agendas, etc., to the travel expense report.

Sault College of Applied Arts and Technology
Travel Procedures
Approved by Executive Committee: October 22, 2008

Incomplete forms/inappropriate claims will be returned to the supervisor who signed approval for clarification.