

POLICY: **Travel & Related Expenses**
APPROVED BY EXECUTIVE COMMITTEE: **December 20, 2006**
SUPERSEDES POLICY: **A-T-1 Travel & Related Expenses**

PURPOSE:

It is the policy of Sault College to reimburse employees consistently and equitably for approved travel and related reasonable expenses incurred while travelling or conducting approved business on behalf of the College. For an expense to be reimbursable, it must be “ordinary and necessary”. The expense must be reasonable, appropriate and helpful to the conduct of the business. It is also the policy of the College not to support extravagant expenses nor underwrite personal vacations. It is each employee’s responsibility to minimize the costs of travel. Advance planning is a must in order to secure the lowest travel rates.

Unless the Policy and related procedures are followed, travel authorization will not be granted and travel expenses will not be reimbursed.

SCOPE:

All Sault College Employees. Provisions of the policy and procedures may also apply to individuals other than employees. These situations should be discussed on an individual basis with the Accounting Department.

PROCEDURE:

Specific procedures have been developed in order to ensure prompt and accurate payment and to maintain financial control and record of such disbursements (see Procedural document “Sault College Travel Procedures”). It is essential that employees review this document for allowable expenses and procedures for claiming reimbursement.

I – Authorization to travel must be obtained in advance by the appropriate *supervisory level* according to the type of travel.

II – Employees must use the most practical and economical means of transportation when travelling on College business.

III – Cash advances may be granted for out-of-pocket expenses. Advances must be accounted for within 30 days of the travel date. Future advances will not be granted on outstanding amounts.

IV – Reimbursement is based on out-of-pocket expenses that are **supported by receipts**, including travel and meals which will be reimbursed up to the approved allowance. However, it is always allowable for the traveller to claim and be reimbursed for less than the maximum rate.

V – A Statement of Travel Expenses must be completed, signed, and submitted to the Accounting Department, with all receipts attached, within 30 days of the date of travel or event for reimbursement of allowable expenses.

VI – The Statement of Travel Expenses must be supported by original receipts for all expenditures (including meal allowances) and itemized as indicated in the procedural document.

VII – The Statement of Travel Expenses *must* be signed by the employee seeking reimbursement and by the appropriate supervisory level initially approving the travel and must contain the appropriate information to allow for processing.

VIII – Students who are employees or officially designated representatives of the College are eligible for travel expense reimbursement. The procedures for regular employees apply for student employees.

IX – The College will not reimburse travellers for expenses of a personal nature or any additional costs arising from spousal/partner accompanying travellers.

X – The College expects that travel inducements received by travellers resulting from College related business would be applied against future College travel costs. If these inducements are used for personal travel they constitute a taxable benefit to the individual per Revenue Canada guidelines. It is the College's position that the employee is responsible for quantifying and reporting the value of these benefits for income tax purposes.

AUTHORITY

It is the responsibility of the Director, Financial Services to ensure that these procedures are properly enforced.