

 Policies and Procedures		Title and number	9400 Travel – Reimbursement of College Business Expenses		
		Replaces	R9090.1		
		Effective	2016-01-01	Next review :	2016-06-01
Executive Responsibility	Administrative Responsibility	Recommended by Policy Review Committee	2016-01-27		
Vice President College Services	Director of Finance	Recommended/Approved by Education Council	N/A		
		Approved by President	2016-01-28		

A. PURPOSE

This policy fulfills the following purposes:

1. to promote economy and efficiency in the use of travel funds, and to ensure effective travel management and administration
2. to establish standards to ensure:
 - a. travel expenses are appropriate, reasonable and necessary to fulfill the mandate of the College,
 - b. employees are reimbursed for appropriate out-of-pocket expenses, and
 - c. accountability for travel claim requests and approvals
3. to ensure Selkirk College funds are reported in accordance with legislation and regulations of the federal and provincial governments
4. to ensure that expenses have been properly authorized
5. to document that travel has been undertaken on College business

Clarification of the application of this policy will be provided by the Director of Finance or the Manager of Finance.

B. SCOPE / LIMITS

This policy applies to all Selkirk College employees travelling on College business and also extends to other individuals associated with the College and/or working on behalf of the College, including contractors and Advisory Committee members.

C. PRINCIPLES

This policy is guided by the College's Strategic Plan and Directions and the values of accountability, quality, service and respect through the:

1. effective and efficient use of College resources,
2. appropriate and responsible processes for approval of travel expense reimbursement,
3. effective and timely reimbursement for appropriate expenses incurred by employees in the undertaking of their responsibilities, and
4. appropriate financial control and accounting of travel costs to the College

D. ROLES AND RESPONSIBILITIES

Employees are responsible for:

1. obtaining expense authority approval to travel **before** expenses are incurred,
2. certifying that their travel expense claims are correct, complete and comply with policy, and
3. submitting the expense claim within stated time frames

Expense authority managers (Managers, Deans, Directors, Vice-Presidents, President) are responsible for:

1. approving travel and insuring that there are sufficient funds in the budget before expenses are incurred, and
2. certifying that travel expense claims
 - a. are for business purposes only,
 - b. are reasonable and comply with this policy, and
 - c. include only travel-related goods and services that have been received

E. ALTERNATES TO TRAVEL

In order to save on costs and to mitigate the production of greenhouse gas emissions, alternatives to travel should be considered wherever practical. Video conferencing, teleconferencing and other methods are to be used where feasible and reasonable. In addition to achieving cost savings, use of these alternatives will showcase Selkirk College's dedication to sustainability and embracing technology and processes in creating innovative solutions to common problems.

F. TRAVEL APPROVAL

All travel, except by members of the Management Committee, must be pre-approved by the employee's approving manager (Manager/Dean/Director/Vice President, President or Board Chair). To obtain approval, the employee must complete a "Travel Advance Request/Expense Report" form. Please see section N for out-of-province/country travel. When making travel plans, employees should consider the most cost-effective, safe and appropriate transportation and accommodation. The approving manager may delegate this authority to one of their direct reports by emailing the Finance Department and letting them know who the authority has been delegated to.

When approving travel, the approving manager will consider budget availability, the most effective and appropriate forms of transportation, and a reasonable level of accommodation required by the employee.

When an employee chooses to use his/her own vehicle, he/she will only be reimbursed for the lesser amount of the cost of commercial air travel, a car rental or mileage. The air travel cost will be based on the cost of a flight reserved at least two (2) weeks prior to the departure date. When the preferred method of transportation is by motor vehicle, a rented vehicle should be used if practical and safe. In winter driving conditions, renting a car should only be considered if the vehicle is equipped with snow tires. When driving is chosen over flying, meal, accommodation, travel time or any other expenses will not be reimbursed beyond what would have been incurred if flying. Employees are encouraged to car pool. In these cases, only the owner or operator of the vehicle may claim mileage.

Selkirk College employees are eligible for reimbursement of travel expenses when:

1. an "Travel Advance Request/Expense Report" form is submitted and trip approval is obtained from the approving manager before travel expenses are incurred (except for members of Management Committee),
2. claims are reported and comply with established rates and allowances, and
3. for accommodation and meal per diems where employees are away from their home campus for a minimum of one night and are outside of Selkirk College's geographical region (150-km driving radius from Castlegar). See section 12 for exceptions.

G. ADVANCEMENT OF FUNDS/TRAVEL ADVANCE

An approved "Travel Advance Request/Expense Report" form is to be submitted to Finance at least two weeks in advance of the departure date. 100% of the request will be paid out on the advance. Even if no monetary advance is requested, the completed form must be submitted as proof of the approval to travel. A travel itinerary must be submitted. Any outstanding travel advances must be accounted for and cleared before any further advances will be approved.

H. EXPENSE REPORTING AND REIMBURSEMENT

The statement of travel expenses is to be submitted within five (5) working days of the employee's return from travel, along with supporting original receipts and an itinerary (including meeting/conference dates) if it was not already submitted with the advance request. If more than one employee is on the trip, then each employee is to submit his/her own expense statement. There will be no reimbursement without supporting documentation (i.e. original detailed receipts). All employees must complete the "Travel Advance Request/Expense Report" form and have it approved by their approving manager.

I. CLAIM OR REFUND

Reimbursements will be made for approved expenditures up to 10% above the amount advanced. When claims are submitted that exceed the original advance request by more than 10%, additional approval from the appropriate approving manager is required. Where the employee does not use the full amount of funds advanced, the balance is to be submitted to Selkirk College along with the statement of travel expenses within five (5) working days of the employee's return from travel.

J. COMBINING PERSONAL AND BUSINESS TRAVEL

When combining College business and personal travel, employees will only be reimbursed for those expenses that would have been incurred if the personal travel had not taken place. Additional expenses incurred for an employee's spouse or family members will not be reimbursed. This includes additional room charges at hotels.

K. AIRFARE

The most economical airfare for air travel considering operational requirements is required. It is recommended that a travel agent be used when travelling outside of North America. The travel agent should directly bill the College for his/her services. The College will not reimburse cancellation insurance or extra medical insurance.

L. ACCOMMODATION

Within British Columbia, the provincial government negotiates a provincial government rate for

hotels/motels. Employees will only be reimbursed for accommodation billed at the government rate (if available) or less.

1. Proof of accommodation costs, consisting of an original copy of a credit card receipt and a hotel receipt showing a zero balance, are to be attached to the travel expense claim form.
2. The use of a kitchen unit in a hotel/motel may be claimed as part of the meal allowance. If the difference in cost between a standard room and a kitchen unit is less than the allowable per diem, a claim for meals may be made. The additional cost for the kitchen unit and the meal allowance claimed may not exceed the daily allowable per diem rate.
3. Travelling employees are responsible for cancelling hotel reservations in time to avoid "no show" charges; the College pays these charges where the employee has no control over the circumstance and is not at fault.
4. Employees will be reimbursed their actual expenses for commercial accommodations authorized by the College provided that the employee stays at establishments that provide government rates or that have an agreement in place with the College.
5. An employee who makes private overnight arrangements shall be reimbursed at the private accommodation rate determined by the College (see Travel Rates document).
6. Overnight accommodation will be approved if travelling outside the College's geographical region, which is defined as a 150-km driving radius from Castlegar. The following towns are considered within the geographical region: Nakusp, Kaslo, Midway, and Creston.
7. Accommodation costs may be approved in extension areas (Kaslo, Nakusp, and Grand Forks) to accommodate early morning or late evening meetings. This would also include employees travelling from the extension areas to Castlegar, Trail or Nelson. Justification on the reimbursement expense form is required.
8. In any instance while on travel status where safe travel back is a concern, an employee will be reimbursed for accommodation costs when incurred. Justification on the reimbursement expense form is required. An example may be when an employee attends a meeting in Grand Forks and there is a snow storm which makes it unsafe to travel back to Castlegar, an employee may opt to stay the night in Grand Forks. The employee must contact their approving manager to advise them of this decision.

M. MEALS/PER DIEM ALLOWANCES

1. Employees who are travelling outside the College's geographical region are entitled to the specified meal per diem allowance which includes an incidental allowance. If an employee is travelling within the geographical region and returning home the same day, a meal allowance will not be granted. The meal allowance may be claimed within the geographical region when overnight accommodation is approved as per the accommodation exceptions above. The rate will be determined by the College (see Travel Rates document).
2. Partial travel days will be reimbursed as follows:
 - a. On the date of departure to destination:
 - i. breakfast will not be reimbursed,
 - ii. lunch may be claimed if departure was before 12:00 noon
 - b. On the date of return to region:
 - i. breakfast will be reimbursed
 - ii. lunch may be claimed if arrival was after 12:00 noon
 - iii. dinner may be claimed if arrival was after 6:00 pm

Employees are expected to return to the College region on the earliest available option;

- additional expenses incurred due to later returns will not be reimbursed.
3. Where a meal is provided without charge or is paid for from College funds, no claim for that meal can be made.
 4. The only way to claim a meal is to use the appropriate expense form. The use of a College credit card or purchasing card is not allowed. Exceptions will be granted to the executive management members.
 5. Employment contracts will override this section of the policy where a meal rate is paid due to claimed overtime.

N. OUT-OF-PROVINCE/COUNTRY TRAVEL

1. Out-of-province and out-of-country travel, including plans to combine personal travel, requires **prior** approval of the President or the Vice President of College Services.
2. For out-of-province and out-of-country accommodation, a reasonable amount must be established considering business requirements. Employees will be reimbursed for all reasonable commercial accommodation expenses for the travel location up to those rates established by the federal government through their standing offer arrangements for accommodation or the contract-defined rates, whichever is appropriate.
(http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng)
3. For travel in the U.S., the meal/per diem allowance will be the Canadian rate claimed for College employees as stated above. Meals received without charge or paid for from College funds cannot be claimed.
For all other international travel, meal/per diem rates (including incidentals) will be reviewed by Finance and based on the current federal Foreign Affairs Department rates
(http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng). Meals received without charge or paid for from College funds cannot be claimed.
4. For partial days or for situations where meals are received without charge or paid with other College funds, the related individual meals must be deducted from the full day rates calculated above (using the federal Foreign Affairs Department rates).
5. Employees must verify with Human Resources regarding any additional insurance requirements.
6. When travelling for professional development (PD), meals will only be paid at Canadian rates.
7. It is recommended that a travel agent be used when travelling to destinations outside of North America. The travel agent should directly bill the College for his/her services.

O. MISCELLANEOUS TRAVEL EXPENSES

Employees are entitled to claim miscellaneous travel expenses only if they are incurred for:

1. airport improvement and security fees, NAV CANADA fees and applicable fuel charges,
2. bus/taxi/limousine services,
3. vehicle rental (see below) and related fuel charges,
4. parking charges, and
5. business phone calls, if no College phone is available
6. public transit charges

The use of public transit is encouraged where ever possible.

P. TRAVEL EXPENSES AND ACCOMMODATIONS FOR NON-EMPLOYEES, PERSONNEL RECRUITMENT

Upon approval by the Director of Human Resources, the College will reimburse travel and accommodation expenses for candidates being interviewed, at the lesser of the prevailing rates

or the actual expenses.

Q. TRAVEL EXPENSES AND ACCOMMODATIONS FOR GUESTS, LECTURERS AND OTHER NON-EMPLOYEES

The College will reimburse approved travel and accommodation expenses for guests, lecturers and other non-employees at the prevailing rates upon the submission of a completed Travel Advance Request/Expense Report form supported with receipts.

Prior approval must be given by the appropriate Manager, Dean, Director or Executive.

R. RENTAL OF VEHICLES

When planning travel, consideration should be given to the most economical means of travel. Car rental may be more economical than the use of a private vehicle. In winter driving conditions, renting a car should only be considered if the vehicle is equipped with snow tires.

The College is able to make use of the reduced rental rates negotiated in the Provincial Government's Corporate Supply Arrangements (CSAs) for rental vehicles. These agreements are renegotiated annually, and the list of approved rental agencies and Corporate ID Numbers may be found on the CSA website (<http://pss.gov.bc.ca/csa/csa.html>). Note that CSAs are for business use only.

In all cases:

1. check the CSA website for approved vendors before you rent a vehicle
2. provide the appropriate Corporate ID Number when requesting a vehicle; the rental outlet is not responsible for the provision of this number
3. do not accept or demand an alternate or special rate even if it appears more cost effective
4. do not purchase the personal accident coverage or any additional coverage offered by the rental company (CDW, LDW or PAI), as work-related accidents are covered by WorkSafeBC
Other rules apply when renting a vehicle out of province and out of country. Confirm these conditions with the Finance Department
5. obtain prior approval for the rental as part of the travel advance request/expense report process. Rentals are subject to PST, GST and PVRT tax of approximately \$1.50 per day

The College is under no obligation to reimburse employees for any damages that result from the employees' failure to follow the insurance coverage guidelines.

S. USE OF PRIVATELY OWNED VEHICLES

Employees are responsible for the insurance of their personal vehicles. If personal vehicles are used on College business and the usage exceeds six days per calendar month, the employee must have the appropriate insurance classification. Contact your Autoplan agent for further information on insurance classification and recommended liability insurance amount. A recommended minimum value of liability insurance is documented on the Travel Rates document.

T. CAR ALLOWANCE

The College recognizes that senior managers of the organization are expected to attend various meetings, campuses, and learning centres throughout the region and throughout the year and will provide them a monthly car allowance. See the Travel Rates document for further information.

U. MILEAGE REIMBURSEMENT

1. Employees are encouraged to utilize alternatives to travel but when travel is required, carpooling and public transportation are suggested.

2. When an employee uses his/her own motor vehicle to travel on College business in the performance of his/her duties, the employee shall be reimbursed for the distance travelled at a specified rate in accordance with this policy (see Travel Rates document). This mileage reimbursement is intended to cover all operating and ownership costs.
3. For employees receiving a car allowance, mileage will not be reimbursed for travel between Trail, Nelson, and Castlegar. All other travel will be reimbursed at the specified rate in accordance with this policy (see Travel Rates document).
4. The College does not reimburse for distance travelled from an employee's residence to their assigned place of work. All business related travel is reimbursable at the discretion of the approving manager.
5. As described by the Canada Revenue Agency (CRA) a regular place of work is the location at which an employee regularly performs their duties of employment for a variety of business reasons. Regular means that there is some degree of frequency or repetition in reporting to that particular location; this could include location other than one of the Selkirk College campuses.
6. An employee could have more than one regular place of employment in the course of a year, and those can change from time to time.
7. If an employee has multiple regular places of work and travels between home and several work locations during the day, only the trip from the employee's home to the first regular work location, and the trip from the last regular work location to home is considered regular travel (not reimbursable). Any additional travel between campuses is considered business related (reimbursable).
8. Out-of-College-Region Travel: Mileage reimbursement will only be provided if it is the most economical mode of transportation as per section 6, above. If an employee travels from their home or from a Selkirk College campus to a location outside of the College region on College business, the reimbursement will be for the distance traveled from their residence or from the campus to/from the out-of-region destination.
9. Reimbursable amounts are paid to the driver only. Passengers travelling in the motor vehicle may not claim mileage or the cost of equivalent public transportation.
10. Reimbursable costs are calculated by applying the kilometer rate to the actual driving distance by using the most direct route. For ease of calculation, regular distance calculations are provided by Finance and will rely on the BC Government website link <http://th.gov.bc.ca/popular-topics/distances/calculator.asp>.
11. Mileage reimbursement cannot be claimed when using a College vehicle.
12. It is the employee's responsibility to ensure their mileage claim is in accordance with College guidelines for reimbursement as outlined in this policy. The Mileage Reimbursement/Log will be disclosed to the CRA in the event of an audit.

V. SUPPORTING FORMS

Available from the Finance Department or on MySelkirk

1. Travel Advance Request/Expense Report
2. Taxable Benefit flow chart
3. Distance calculations Travel Rates
4. Mileage Expense Reimbursement and Mileage Log
5. Travel Rates document

W. OTHER RELEVANT POLICIES

9410 Reimbursement of College Business Expenses – Business Meetings, Gifts & Flowers, Gratuities