

Travel and Reimbursement of Expenses	
Policy: Travel and Related Expenses	
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Procedure Administrator: Financial Systems and Business Manager	Review Period: 3 years
Associated Documents: Travel and Business Expense Claim form Travel and Expenses Quick Reference Travel and Professional Development Fund Application form Business Use of College, Rental and Personal Vehicles Procedure (under revision)	

PURPOSE

To provide guidelines for planning and arranging travel and for paying and receiving reimbursements for the related expenses.

PROCEDURE

When necessary to travel, employees travelling on College business select the most cost effective mode of transportation appropriate for the situation.

Authorization to travel and approval of expenses

1. College travel, including a destination, purpose, mode of transportation and an estimate of related expenses must be pre-authorized on an approved form by:
 - a. Direct supervisor, in case of out of province travel within Canada, or
 - b. Direct supervisor and respective Senior Leader in case of trans-border and international travel.
2. Travel authorization is conditional and may be revoked for the reasons including but not limited to safety, funding, work commitment or any other reason as determined appropriate by the College.
3. Where the employment contract is terminated before the planned activity and no other agreement is in place, the College is no longer responsible or liable for the former employee's attendance at events and expenses related to that attendance. It is expected that the College is reimbursed by the former employee for all prepaid expenses, less any applicable cancellation fees.

4. Actual expenses are reviewed, reconciled to a pre-authorized trip budget and approved by the employees supervisor with spending authority or the respective professional development signing designate in case of professional development related expenses.
5. Spending authorities authorizing payment or reimbursement of expenses have the responsibility to ensure:
 - a. Expenses were incurred and claims made in accordance with this and other applicable policies,
 - b. Actual expenses incurred for the trip are within the approved budget,
 - c. Correct department (organization) is charged for the expenses, and
 - d. Documentation submitted is complete and will prove satisfactory to internal and external auditors.
6. Each traveler should claim or report only their own expenses.
 - a. Where it is practical and cost efficient to share and expense between the members of the same department, a member in the most senior position pays for the expenses. All attendees should be listed on the receipt.
 - b. Where the expense is incurred on behalf of another employee, it should be clear from the expense claim which portion can be attributed to that employee.
7. No employee can directly or indirectly approve their own expenses. Employee's next level of authority needs to approve expenses that are claimed by or on behalf of that employee.

Funding Travel Expenses

1. Travel and/or funding is approved before travel is arranged and the trip commenced.
2. Authorized College expenses are funded by the College funds budgeted for the intended activity (i.e. business or professional development), to the limit previously approved. The remainder may be paid by an employee or a third party, where possible.
3. Where a portion of expenses is paid by the third party, a partial expense claim may be submitted to the College. Copies of receipts are acceptable in these circumstances and should be accompanied by a copy of the reimbursement cheque from the other funding source.
4. Where expenses are covered partially or fully by a third party, any fee, attendance allowance or honoraria paid to a College employee as a result of representing the College in a business related or professional capacity is either:
 - a. Retained by an employee when those amounts represent their taxable income, or
 - b. Contributed to the College scholarship fund when received as a gift.

Making Travel Arrangements

1. RDC has contracted with a preferred travel agency to provide travel arrangement services to College travelers. Employees are required to arrange all air travel through this agency.
2. Hotel, car rentals and other travel arrangements can be made through the contracted agency, but using the travel agency for these arrangements is optional.

3. The travel agency maintains confidential traveller profiles on all College travelers to facilitate current and future travel arrangements.
4. The travel agency provides an online booking tool to facilitate research and travel booking online.
5. Travel booked through the agent is direct billed to the College corporate travel account.
6. Travel booked online through the agency's portal is charged to a traveler's personal credit card or College purchasing card at the time of booking.
7. Details of the contracted agency are provided on the College's intranet and in Appendix B of this Procedure.

Travel Outside of Canada

1. Employees can start making travel arrangements for out-of-province trips once they receive their authorization to travel.
2. Canadian citizens travelling on College business outside of Canada are recommended to register through the Registration of Canadians Abroad service (online or in person).
3. RDC pays costs associated with entry visas, exit fees and recommended inoculations where these are required.
4. The cost of obtaining a valid passport is not reimbursable.
5. Expenses related to travel outside of Canada are paid in Canadian dollars on the basis of
 - a. Actual cost in Canadian dollars, evidenced by credit card statement, or
 - b. Cost to buy related foreign currency, evidence by bank receipts, or
 - c. Exchange rate used by the College in the period in which the claim is prepared, or
 - d. Exchange rate published by the Bank of Canada for the applicable travel dates, in the absence of any other evidence.

Air and Rail Travel

1. The standard for air and rail travel is economy class without restrictions by the most direct route.
2. Travel that encompasses a flight segment that is longer than eight (8) hours or total travel time of more than ten (10) hours, with no shorter alternatives, may be assessed for a service class higher than economy at explicit approval of the CFO or designate.
3. Air and rail travel arrangements should be made as far in advance as possible to take advantage of lower fares.
4. Advance seat selection is encouraged to ensure seat availability at the time of travel.
5. Any unused ticket paid or reimbursed by the College is credited back to the College, even though the credit may be issued in the name of traveler.

Ground Transportation

1. When necessary, employees travelling on College business select the most cost effective mode of public transportation appropriate for the situation.
2. Where public transit is not the most practical option in terms of time and cost, other modes of transportation are acceptable.
3. Only licensed public transportation, whether regularly scheduled (bus, subway, ferry) or on-demand (taxi, shuttle and recently shared rides where licensed and available) is suitable for College business travel.
4. Cost of hired automobiles and drivers are, in most cases, not reimbursable.
5. For information about business use of College, rental and personal vehicles, please refer to the related Procedure [currently under review].

Use of College Vehicles

1. College-owned vehicles are available to all RDC departments for business purposes only.
2. The vehicles are booked online using RDC Room Booking tool. Refer to the [Vehicle Booking Manual](#) for more details.
3. The College pays (if a College purchasing card is used) or reimburses users for the cost of fuel and other related expenses with the submission of original detailed receipts.
4. For information on insurance coverage, refer to the [Automobile Insurance](#) section in this Procedure.

Renting a Vehicle

1. RDC pays or reimburses employees for the actual necessary costs incurred in renting vehicle that is appropriate for the circumstances.
2. In most cases, a maximum of mid-size vehicle is considered appropriate.
3. Allowable expenses include rental fee and fuel costs supported by original itemized receipts.
4. Rental vehicles should only be used when less expensive public transportation is not available or is not the most practical mode of transportation.
5. One-way rentals, long-term rentals and long-term parking of rental vehicles are not advisable due to the cost.
6. It is recommended that vehicle rental reservations are arranged through:
 - a. Local car rental agency for in-province travel¹, or
 - b. College's preferred travel agency when renting out-of-province.

¹ Negotiated [rental vehicle rates](#) and other information is available on the Loop>Service>Travel Management.

7. College insurance policy extends to rental vehicles rented on a short-term basis within Canada and continental USA. For further information on insurance coverage and requirements, refer to the [Automobile Insurance](#) section in this Procedure.

Use of Personal Vehicles

1. Where a personal vehicle is used (please note that the use of College or rental vehicles is preferred), it is recommended only for local and, at most the in-province business and professional development related travel.
2. A travel allowance per kilometer driven (also referred to as mileage or kilometrage rate) is provided to cover the cost of fuel, maintenance, registration and insurance for the use of a personal vehicle while on College business.
3. Employees are reimbursed at the kilometer rate effective at the time of travel. For current rates, refer to [Allowances and Reimbursement Rates](#) section in this Procedure.
4. A maximum claim for a trip to the airport (in Calgary or Edmonton) is a pre-set amount for one round trip and short-term parking fees if, even when two trips are made for drop off and pick up and no long-term parking expenses were incurred.
5. When employees elect to drive their personal vehicle for out-of-province business travel, they are reimbursed at a rate equivalent to 40% of the current regular kilometer rate. This reduced rate applies:
 - a. To the total distance travelled (departing from and returning to the main RDC campus),
 - b. For the duration of the business trip, including use of one's vehicle at the business destination, and
 - c. To a maximum of \$625.00.
6. When personal vehicle is driven outside of Province, reimbursement for meal and accommodation is limited to expenses related only to the business activity at the destination. Explicitly excluded are all unrealized expenses, such as airport parking fees etc.
7. Vehicle travel log is to be kept and submitted with the expense claim for reimbursement unless the pre-set allowance amount is claimed (refer to the Travel and Expense Quick Reference document for the ground travel chart and pre-set amount to select destinations).
8. For information on insurance requirements, refer to [Automobile Insurance](#) section in this Procedure.

Parking Expenses

1. Cost of parking is reimbursable with receipts.
2. Cost of metered parking under \$5.00 is reimbursable without a receipt.
3. Incremental cost of valet parking is not reimbursable, in most cases.
4. Long-term parking at the airport is reimbursed at the lower of:
 - a. Cost of the parking for the days directly related to College business, or

- b. Cost of the parking for all the days the vehicle was parked at the airport when parking time is extended due to personal needs.

Accommodation

1. Employees traveling on College business are reimbursed for the reasonable cost of accommodation associated with that business, with the submission of original detailed receipts.
2. A standard for accommodation, with the exception of conference hotels, is a single standard room at a mid-range facility. If premium accommodation (either hotel or room type) is booked, the College may reduce the reimbursement to a rate comparable to the mid-range facility available in the location in that time period.
3. It is recommended that reservations are made for the business traveller by the College's designated travel agency, ensuring that RDC has secured discount rates with the selected hotel.
4. When booking accommodation, it is advisable to select options that allow changes or cancellations at no charge. Where an employee fails to promptly cancel or change the booking, hotel cancellation and 'no show' charges are responsibility of the employee.
5. Expenses such as mini-bar charges, hotel movie rentals, and/or gym admissions are not reimbursable expenses.
6. Any meal expenses charged to a room must be subtracted from the bill and a meal allowance claimed for that meal instead.

Meals

1. Employees travelling on College business can claim meal allowances for each day away from home when meals are not provided by the third party.
2. Meal allowance amounts are periodically reviewed to ensure they are comparable to other post-secondary and non-profit institutions in the Province. Schedule of current rates is provided in [Allowances and Reimbursement Rates](#) section in this Procedure.
3. Meal allowances are inclusive of taxes and gratuities.
4. Meal allowances claimed for the days outside of Canada are paid in Canadian dollars and are calculated as follows:
 - a. When expenses incurred in USA, allowances are paid the USD equivalent of amounts claimable in Canada.
 - b. When incurred in currencies and countries other than Canada and USA, allowances are based on the most recent [National Joint Council rates](#).
5. Meal allowances can be claimed to a maximum of three meals per day as follows:
 - a. Breakfast, if time of departure is earlier or time of return is later than 7:30 a.m.
 - b. Lunch, if time of departure is earlier or time of return is later than 1:00 p.m.
 - c. Dinner, if time of departure is earlier or time of return is later than 6:30 p.m.
6. Meal allowances cannot be claimed for local travel. Hosting expenses, however, are reimbursable in accordance with the *Hosting and Business Expenses Policy*.

7. Alcohol is not reimbursable as part of a travel expense.

Miscellaneous Expenses

1. Miscellaneous expenses incurred while on a business related travel from which the travelers retain a benefit beyond the trip for which they are reimbursed, may only be reimbursed to the extent to which they pertain to the trip.
2. Expenses are not reimbursable when they are deemed to be substantially personal in nature or primarily of a benefit to the traveler.

Managing Risks Related to Travel

1. No individual is required or permitted to travel to countries or regions where the Global Affairs Canada level of risk rating is 'Avoid non-essential travel' or 'Avoid all travel', unless approved as an exception by a respective Vice President or President in consultation with Risk Services.
2. Travelers are responsible to monitor current travel advisories to countries and regions in which they are traveling or intending to travel, prior to and while traveling, to ensure that they take reasonable measures to mitigate risks to themselves or others in their company.
3. The College, through its travel service provider, is able to track conditions at the destinations to which our employees travel. This information may be used to provide important notifications to travelers and to provide assistance to them if needed up to and including extraction from the impacted area.

Medical Insurance

1. Appropriate and adequate insurance must be secured before undertaking College business travel.
2. RDC administers a benefit plan that provides emergency health coverage for faculty and staff.
3. For those employees that are not eligible or have opted out of the College's benefit plan, the College has obtained separate emergency health coverage for business related travel only. A copy of the insurance policy or more information can be obtained from Risk Services.
4. Those individuals that are not eligible for either of the above coverage are solely responsible for obtaining coverage through their own means and at their own expense.

Trip Cancellation and Interruption

1. When College approved trip has to be cancelled, a credit is issued and tracked by the travel agency on the College's behalf. This credit is valid for one year and can be applied to future College travel booked before its expiration.
2. Additional personal travel insurance (e.g. trip interruption, trip cancellation, baggage loss etc.) is not a reimbursable expense.

Automobile Insurance

1. College vehicles are covered by an automobile insurance policy obtained by the College. All incidents (including vandalism, hit and run, and accidents) involving College-owned vehicles, regardless of the amount of damage, must be reported to RDC Risk Services in

addition to any required contact with local law enforcement in the jurisdiction of the accident.

2. College insurance policy extends to rental vehicles rented on a short-term basis within Canada and continental USA. Damage and liability coverage is limited to RDC employees and students listed on the rental agreement, while performing any activity that is part of their employment or academic duties. Proof of insurance or more information is available from RDC Risk Services.
3. In the case of an accident in either College or rental vehicles, the respective department or funding source is responsible for any amount deductible under the policy.
4. Employees renting vehicles outside of Canada and continental USA are required to purchase rental-car insurance. RDC recommends a \$2 million liability and non-deductible collision damage coverage (CDW). Incidents need to be reported to RDC Risk Services.
5. Where personal travel is combined with business travel, the College's insurance covers only the rental period directly associated with the College business travel. Any use of rental vehicles in pursuit of personal interests and activities is not covered.
6. RDC does not provide insurance for employees' use of their personal vehicles on College business. Employees are responsible to advise their insurance company of the exact nature and extent of College business travel, as their personal insurance assumes responsibility for coverage. The College does not assume any responsibility for:
 - a. Any regular or additional liability/damages coverage required for personal vehicle use on College business, or
 - b. Reimbursement of deductible amounts related to insurance coverage, or
 - c. Increase in insurance premiums following an accident.

Receipts

1. A detailed receipt is required where an expense reimbursed or paid is other than a stated allowance. A detailed receipt provides the amount of taxes paid to ensure proper claiming of input tax credits.
2. Original receipts are required for claiming actual expenses. Where it is not possible to ascertain whether a receipt is original or replicated (e.g. online purchases, registration, car rentals, hotel receipts), the receipt must be issued in the name of the claimant to avoid duplicate payments.
3. Where the traveller certifies that the receipt was lost, accidentally destroyed, or unobtainable, for all expenses in excess of \$10, a personal declaration may replace the receipt. Refer to the [Lost Receipt Declaration form](#) for further details.

Allowances

1. Allowances cover employee's daily travel expenses related to the College business travel for:
 - a. The use of one's personal vehicle where the allowance is paid per kilometer driven for business use, or

- b. Meals expenses while away on business travel, as detailed out in the Meals section of this Procedure, or
 - c. Incidental expenses on a per-night bases for overnight trips.
2. For the purpose of mileage (kilometrage) reimbursement, it is deemed that the place of departure and return is the employee's normal place of employment when appropriate and reasonable.
3. Allowance rates are regularly reviewed and revised as needed. Schedule of current rates is provided in [Allowances and Reimbursement Rates](#) section in this Procedure.
4. Allowances for travel outside of Canada are reimbursed in Canadian dollars.

Travel Advances

1. Where a cash advance is required to cover registration, transportation and similar travel expenses, an approved request estimating the amount required is submitted to Financial Services at least ten (10) but not more than twenty (20) working days prior to the intended departure. The advance can be requested on an *Employee Travel and Business Expense Claim* by making appropriate selection on the form.
2. Travel advance is requested and approved on an *Employee Travel and Business Expense Claim form*.
3. An amount of previously paid advance is subtracted from the total claimed for reimbursement following the trip/event.
 - a. When the amount of the advance exceeds expenses, the employee reimburses the College for the difference. A cashier receipt must be attached to the claim.
 - b. Where expenses exceed the amount of the advance, the employee is reimbursed for the difference.
4. All travel advances must be accounted for within thirty (30) days of travel or June 30, whichever comes first.

Expense Claims and Reports

1. Employees itemize all expenses using RDC *Employee Travel and Business Expense Claim* form, describing expenses in detail, including a purpose of the expense and persons or organizations visited, if applicable.
2. The *Employee Travel and Business Expense Claim* form is completed, approved and submitted to Financial Services by the earlier of:
 - a. One (1) month following the event or return date, or
 - b. June 30 of the calendar year in which expense was incurred.
3. Other expense reports, such as purchasing card statements or air fare invoices, are reviewed, approved and submitted to Financial Services by their due date.
4. All expense reports must be adequately substantiated and approved.
5. In order to attend a multi-day event, travelers can claim expenses related to a maximum of one travel day at each end of the trip.

Combining Business and Personal Travel

1. When personal activities or family travel are combined with business travel, the College only pays expenses:
 - a. Based on the most economical mode of travel,
 - b. Related to the business activities associated directly with the College,
 - c. Related to the days associated directly with College business, and
 - d. Related to the employees of the College authorized to travel on this trip.
2. Air travel expenses that include any stopover or destination, other than normal connecting airports necessary for the business travel, are reimbursed, with the submission of a written quote obtained prior to the travel, at the time the airfare is purchased, at the lower of:
 - a. The actual cost, or
 - b. The cost to/from the business destination.

Travel Incentive Programs

1. Provided that there are no additional costs to the College, employees travelling on College business can join loyalty programs.
2. Travel incentive points earned by employees while travelling on College business may be retained by employees for their personal use.
3. Employees may not select one carrier versus another to obtain points if the result is a higher air fare.
4. RDC does not reimburse employees for the value of travel vouchers or incentive points used to pay for business travel.
5. College business travel paid in part or full by the converted incentive points or travel vouchers is subject to this Policy.

Interpretation and Non-Compliance

1. Financial Services provides a definitive interpretation of the application of this procedure and related Policy.
2. Expenses resulting from mistakes or misinterpretations of procedures are individually reviewed and assessed for eligibility by Financial Services and the decision is communicated back to the claimant and the respective senior leader.
3. Expenses resulting from non-compliance of this procedure or any related policies are not eligible purchases of RDC and the College is not responsible for the payment. If non-compliance is determined after the payment is made by the College, the College may request a reimbursement.
4. When external funding agency regulations differ from those of RDC and the funding agreement explicitly requires that the funding agency's regulations apply, the agency's regulations take precedence.

5. A consistent pattern of non-compliance with any part of this procedure and associated Policy, observed by Financial Services, is addressed in a progressive manner and may result in disciplinary action up to and including dismissal.
6. Periodic internal audits of travel expenses are conducted to ensure integrity of travel related financial transactions.

Expense Disclosure

1. Travel expenses are disclosed as required under the Government of Alberta *Public Disclosure of Travel and Expenses Policy*.
2. Information is collected by Financial Services from the documents submitted for payment and reimbursement of expenses, including, but not limited to, vendor invoices, purchasing card statements and employee expense claims.
3. Expenses are published on the College's web site following a pre-determined format and schedule.

Designated Travel Agency

[Direct Travel Contact Information](#)

[Online Travel Booking Tool](#)

Allowances and Reimbursement Rates

Category	Expense	Rate
Transportation	Use of private/personal vehicle in-province	\$0.50/km
	Use of private/personal vehicle out-of-province (kilometer rate applies to the total distance travelled)	\$0.20/km
	Maximum reimbursable at the reduced kilometer rate (out-of-province travel)	\$625.00
	Air and rail economy fare without restrictions	Actual expense with receipt
	Public transportation (bus, subway, ferry, taxi, shuttle)	Actual expense with receipt
	Return trip from RDC to Calgary or Edmonton airport	\$134.00
	Parking expenses	Actual expense with receipt (no receipt required for metered parking under \$5.00)
Accommodation	Single standard room in a mid-range facility	Actual expense with receipt
Meals	Breakfast allowance	\$10.00
	Lunch allowance	\$15.00
	Dinner allowance	\$30.00
	Maximum daily allowance (no receipts required)	\$55.00
	Maximum expenses outside of Canada and USA	Travel Directive, Appendix D National Joint Council Rates
	Meals while hosting	Actual expense with receipt
Incidental	Per night on overnight trips to Canada and USA	\$10.00
	Per night on overnight trips to destinations other than Canada and USA	Travel Directive, Appendix D National Joint Council Rates

Non-reimbursable Expenses²

Category	Expense
Insurance	Personal travel insurance
	Rental vehicle insurance for rentals in Canada and USA
	Personal vehicle insurance premiums, increases in insurance premiums following an accident or deductible amount related to insurance coverage
Transportation	Portion of airfare booked with loyalty points
	Travel stopovers, except those necessary for College business or unavoidable
	Traffic and parking fines
	One-way vehicle rentals
	Long-term parking of rental vehicles
	Personal vehicle kilometrage expense without a vehicle travel log, when a pre-set amount is not claimed
	Fuel expense for personal vehicle
	Any expense or portion of the expense that can be considered personal (such as commute from home to work, stopovers and detours to satisfy personal needs and interests)
	More than one round trip by a personal vehicle for drop off and pick up at the airport
	Hired driver services
Unlicensed transportation services	
Accommodation	Hotel cancellation and “no show” charges
	Hotel charges for a premium room
	Unlicensed commercial accommodation
	Private accommodation
	Mini-bar refreshments
Meals	Alcohol
	Meal expenses incurred locally, unless incurred for hosting purposes
	Expenses exceeding allowable maximum
	Gratuities exceeding 15%
	Expenses for meals that have been supplied by the third party or are already included in another expense (such as conference meals)
Miscellaneous	Any expense or portion of an expense that may be considered personal in nature
	Any expense or portion of an expense that has been paid, refunded or reimbursed to the traveller by another organization or credited back to the College
	Any expense or portion of an expense that is not permitted under the terms and conditions of the funding source.
	Credit card and service charges
	Items lost or stolen in transit
	Laundry and dry cleaning expenses when the absence from home lasts for less than seven (7) days
	Loyalty and club memberships
	Costs of obtaining or renewing a passport
	Personal entertainment expenses (movies, books and magazines, sightseeing, cultural and sporting events)
	Parks Canada annual and/or family passes when their cost exceeds the accumulated cost of individual day passes
	Any expense that may be perceived by the public and the auditors as unnecessary, excessive, unreasonable or unjustifiable, or are not properly documented
Expenses that are submitted outside of the time window acceptable for the submission and processing	

² Please note that these are examples rather than a comprehensive list.

DEFINITIONS

Business Travel: travel away from one's normal place of employment for the purpose of conducting College business or engaging in professional development activities, excluding commute between one's residence and place of employment, funded in full or partially by the funds administered by the College

Detailed Receipt: a receipt provided by the vendor or supplier which itemizes the goods or services purchased, indicates the date, name of facility, amount of taxes charged and a total.

Economy Class without Restrictions: the lowest air or rail service class without restrictions on travel dates, changes or advanced reservations (usually available for a fee).

In-province Travel: travel within the Province of Alberta.

Local Travel: travel within the limits of city and county of Red Deer.

Mid-range Lodging Facility: facility offering mid-range service, such as food and beverage room service, in-room entertainment, Wi-Fi, but usually does not provide upscale restaurants and lounges, valet and concierge services or private dining facilities.

Mid-size Rental Vehicle: vehicle that can seat a maximum of five passengers (usually two adults) with storage space for approximately two suitcases in the trunk.

Most Economical Mode of Travel: most practical mode of travel taking into consideration the time spent in travel, impact on the productivity of the traveller, cost of transportation and subsistence required for the duration of the trip.

Out-of-Province Travel: travel to a destination outside the Province of Alberta.

Senior Leader: exempt employee at the Dean/Director level or higher.

Trans-border Travel: travel originating either in or outside of Canada to a destination outside of Canada.