

Policy for Travel Reimbursement

Issued By: Finance and Investment Committee

Approved By: Board of Directors

Effective Date: July'24

Purpose

This policy outlines how King's University College shall reimburse Staff, Administration or Faculty members for reasonable and necessary expenses incurred during the course of carrying out matters of research and/or the business of the University. This policy applies to all travel using King's University College funding.

King's University College is considered a Designated Broader Public Sector organization and is required to comply with the directives issued under the authority of the Broader Public Sector Accountability Act http://www.mgs.gov.on.ca/en/Spotlight2/STDPROD_098139.html.

A "reasonable expense" is deemed to be based on sound judgment and moderation. Any expenses that do not meet the test of legal, ethical, or public perception of appropriateness will be denied. These procedures have been developed with the help of University subject-matter experts and are intended to address the most common travel-related situations. Travellers should contact Financial Services when confronted with a situation not addressed in this document.

As with all University expenses, travel expenses may be the subject of review by a member of the Finance Department, UWO Internal Audit, External Auditor, external funding agency or government auditors.

Key Principles

When making travel arrangements, "value for money" considerations must be paramount. Careful consideration of costs, mode of travel, travelling time and convenience will realize the most economical and effective use of all resources.

Public funding is to be used prudently and responsibly with a focus on accountability and transparency.

Responsibilities

The *Finance Department* is responsible for maintaining appropriate accounting and policy controls as part of its accountability and Due Diligence reporting to the Board of Directors

The *Claimant* is responsible for ensuring that claims for reimbursement are accurate; conform to the University's Travel Policy and with applicable granting agency guidelines, whichever imposes greater restriction.

Eligible Travel Expenses

Air Travel

Because significant savings can be realized by making reservations in advance, all employees should plan their travel at least 14 days prior to departure, if possible. Travelers are expected to book economy air fare when making travel reservations.

The purchase of airline tickets can be reimbursed as soon as the cost has been incurred, i.e. there is no need to wait until the travel has been completed.

Travelers must ensure that they maintain appropriate documentation to justify the cost effectiveness of their travel arrangements. If an employee upgrades to a first class flight, the economy flight printout must be submitted with the first class flight receipt and a quote of the economy class ticket. The flight cost would then be reimbursed at the lowest available cost (i.e. economy class).

Please see 'Personal Travel Combined with Business Travel' below for additional examples related to appropriate documentation.

Business class international air travel may be **pre-approved in writing** by the President for continuous air travel exceeding nine hours or if special circumstances so warrant (i.e. a medical certificate). Continuous air travel starts at the scheduled departure time and ends with the arrival at the destination. The approval documentation regarding the request for business class travel must be submitted with the travel expense claim form.

No reimbursements can be claimed for air tickets purchased with frequent flyer points, as the University will only reimburse for out of pocket expenses.

Financial penalties which apply to changes and cancellations of non-refundable tickets are reimbursed if the change is made for University business, rather than for personal reasons or if special circumstances so warrant. It is the responsibility of the traveler to pursue credit for any unused refundable tickets.

Flights that are cancelled by the airline and cannot be rescheduled by end of the same day due to airline availability will qualify for a one-night accommodation reimbursement. The flight is to be re-scheduled to depart on the next calendar day in order to qualify for the request of one night hotel reimbursement.

Rail Travel

All train travel is expected to be at the best value for money consideration. While a boarding pass is preferred as confirmation of travel, an electronic receipt will be accepted.

If reservations must be cancelled, it is the responsibility of the traveler to make sure that the cancellation is made in advance so that "no show" charges will not be incurred.

Personal Travel Combined with Business Travel

When personal travel is combined with business travel, the employee will be reimbursed for only the business portion of the trip at the lowest available fare.

Where the allocation of business versus personal travel is not clearly evident, e.g. a multi-destination airline ticket where one or more of the destinations is for personal travel, then an airfare quote for the 'business portion only', taken at the same time as the actual airline booking, should be provided to the approver. The airfare quote for the business portion of the trip will be the reimbursable amount, if this amount is lower.

For example:

A staff member plans to attend a conference in Calgary and, at the end of the conference fly to Vancouver for some personal time off. When booking the travel arrangements, the staff member will:

1. Obtain a quote for the Toronto-Calgary-Toronto flight. This is the 'business' portion of the trip;
- 2.

Travel by Private Vehicle

It is recommended that a personally owned vehicle be used only for short journeys where this constitutes the most economical and effective means of transportation considering all factors such as costs, time constraints, itinerary, etc.

The person or organization visited, and the purpose of the trip, must be provided with the expense claim for a personally owned vehicle.

Travel by private vehicle will be reimbursed at the CRA's travel beyond 5,000km rate. This rate is posted on the CRA website. <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/bnfts/tmbll/wnc/nntx-eng.html>

Use of a private vehicle should be limited to those trips where no suitable public transportation is available or where a private vehicle is more economical (approx. 500km round trip i.e. London to Toronto or London to Windsor). Gas receipts will not be reimbursed while travelling in a personal vehicle.

NOTE: When a private vehicle is used on College business for convenience or other personal reasons, and such expenses exceed the equivalent cost of available public transportation or rental vehicle, only the cost of such public transportation or rental will be reimbursed.

Rental Cars

Rental cars should be used when they provide the most economical form of transportation. In many cases a one-day vehicle rental is more economical than public transportation or the use of a private automobile. The standard size for vehicle rentals is a full size car.

Special rental rates have been negotiated with Enterprise Rent-A-Car and National Car Rental. Enterprise is best for local car rentals, while National is best for airport rentals. The negotiated rates can be found and booked using the following website specifically designed for King's rentals. If you have any issues with the website, please contact purchasing.

<https://elink.enterprise.ca/en/kingsuni.html>

When a rental car is used for departmental purposes, a PO number is **required** as part of the booking process. If you require a PO number, please contact purchasing. When a rental car is being used for pdf/travel/personal purposes, a PO number is not required, but your personal credit card will be charged.

Gas receipts are to be submitted with the rental receipt for reimbursement. Kilometers are not reimbursed while using a rental car.

Travel Advances

Travel advances are not permitted except under rare and unusual circumstances.

In the event that a travel advance is absolutely necessary, approval must be granted by the VP of Finance. Within 10 days of your return you will be required to submit all relevant supporting documentation, a full reconciliation of expenses and any surplus cash to Accounts Payable in order to settle your outstanding account. If your expenses exceed the amount of the advance and your reconciliation reflects a deficit, you will be reimbursed the difference. Should you fail to meet the above requirements the advance will become a receivable to the College.

Per Diem Meal Allowance

The per diem rates for meals incurred during University business travel are as follows:

	<u>Travel within Canada</u>	<u>Travel within United States</u>	<u>Traveling International</u>
Daily Rate:	\$65CAD	\$65USD	\$85CAD

Your claim is adjusted for personal/ineligible expenses.
You did not attach a copy of the credit card bill used for expenses to provide the accurate exchange.