

## Travel and Hosting Policy

### Overview

The **Alberta Post-Secondary Application System Society (APAS)** recognizes that in certain instances individuals use personal resources to cover business **travel** and **hosting** related expenditures. To be reimbursable these transactions must comply with APAS policy, procedures, and legislation. All claims must reflect prudence, good judgment, due diligence to reasonable economy, and be defensible to a reasonable and impartial observer.

### Purpose

The purpose of this policy is to establish the principle that employees will be reimbursed for travel and hosting expenses incurred on behalf of APAS, and to describe the procedure that facilitates such reimbursement.

### POLICY

Employees will be reimbursed for business travel and hosting related expenses subject to the conditions outlined in the following procedure.

### PROCEDURE

#### 1. REIMBURSEMENT CLAIMS

The recovery of out-of-pocket travel and hosting related expenditures is achieved through the submission of a properly completed, approved and supported *Expense Claim Form*. A separate claim must be submitted for each trip. Reimbursement of expenses can only occur once the travel has occurred; there is no reimbursement of expenses in advance of the date of travel. Claims for reimbursement of travel and hosting expenses must be submitted within the same fiscal year that the expense was incurred.

#### 2. SUPPORTING DOCUMENTATION

**Original receipts** must be attached to support expense claim items.

#### 3. APPROVALS AND ACCOUNTABILITIES

Both the Claimant and the Approver are accountable for ensuring that claims for travel and hosting related expenses are in accordance with appropriate policies and procedures, and that the expenses were incurred for APAS business purposes only.

Approval for travel and hosting expenses must be obtained from the next reporting level of authority (One-over-One approval) before payment will be made. Thus approval for expenses incurred by APAS staff must be obtained from the Executive Director; approval for expenses incurred by the APAS Executive Director must be obtained from the Chair of the Board of Directors.

#### **4. TRAVEL**

##### **a. Air Travel**

Only the lowest available fares appropriate to particular itineraries, to a maximum of full economy will be reimbursed. The choice of a full economy fare should be based on business requirements rather than a reduced fee to upgrade to a higher fare class, e.g. business, executive or first class.

The choice of airline or routing for business travel should be based on the lowest fare and agreements with contracted vendors, rather than on personal frequent flyer program incentives.

Reimbursement is for actual fares paid. Claimants must submit their ticket (paper or e-ticket), proof of purchase (invoice), and paper boarding pass.

Flights purchased using frequent flyer points are not reimbursable for a cash equivalent as there is no cash surrender value.

Flight cancellation insurance enables the traveler to be reimbursed for the cost of the flight when cancellation was due to events that are not under their control, e.g. medical reasons. The cost of this insurance is reimbursable.

Excess baggage fees, as warranted by need, are reimbursable.

##### **b. Vehicle Rental**

Vehicle rental is to be limited to a compact, mid-size or full-size vehicle, depending on justifiable need and the prudent expenditure of APAS funds. For example, several cab rides could be more economical than a car rental and parking. The choice must be able to demonstrate cost savings. Reimbursable expenses include the rental fee, the kilometer/mileage charge by the rental agency, fuel charges and insurance coverage when applicable.

It is the responsibility of the traveler to ensure that they have the appropriate licence to drive a vehicle while on APAS business.

It is the responsibility of the traveler to ensure that adequate insurance is in place for all drivers of the vehicle.

##### **c. Private Automobiles**

Private automobiles used for APAS business within Alberta will be reimbursed at a rate of \$0.505 per kilometer. This rate includes the cost of fuel and vehicle "wear and tear". The claimant may choose to claim either the per kilometer rate for the actual number of kilometers driven or the actual cost of fuel if supported by original receipts.

Staff members traveling as passengers in a private automobile cannot claim mileage or the cost of any equivalent transportation.

Private automobiles used for APAS business are not covered by any APAS insurance policy. Claimants are advised to check with their own insurance provider to secure any necessary additional insurance coverage. APAS does not reimburse for personal insurance or registration costs.

**d. Other Ground Transportation**

Reasonable expenditures for taxis and public transportation to and from airports, railway stations, between appointments, hotel locations and meeting places are reimbursable, including reasonable gratuities for service. Original receipts are required for transportation in excess of \$25 per trip.

**e. Accommodations**

Reimbursement is limited to the single occupancy rate for standard accommodation, or whatever class of accommodation is the least expensive. Original itemized receipts must be submitted for reimbursement. Exceptions are to be pre-approved by the next reporting level of authority (One-over-One Approval). Written, dated approval must be provided as supporting documentation with the travel claim.

Accommodation for one night before and after an event is acceptable if the start and end times warrant such travel logistics. Longer periods are also acceptable if airfare savings can be demonstrated. Where applicable, dates should coincide with those on the air ticket.

The choice of accommodation should be based on business travel requirements rather than personal membership program incentives.

If the traveler stays with friends or family instead of at a hotel, they may be reimbursed for a modest gesture of appreciation in the amount not to exceed \$20 per day, to a maximum of \$300 for the entire trip.

**f. Meals**

The cost of meals may be reimbursed either by submitting receipts for the actual cost of meals and gratuities, or by claiming meal per diems.

In the event the actual cost of meals and gratuities is claimed, original receipts must be provided. We recognize that certain destinations are more expensive; however as with any expense reasonable economy applies.

The purchase of alcoholic beverages is not reimbursable.

A per diem may be claimed for an entire day or partial day. Where a per diem is claimed no additional amount may be claimed for the same meals. Per diems may only be claimed where meals have actually been consumed, e.g. per diems cannot be claimed where meals are already included in Conference fees.

The per diem allowance is \$70 CAD per day if traveling in Canada or \$70 US per day if traveling in the United States. For partial days, the allowances are \$15 for breakfast, \$15 for lunch, \$30 for dinner, and \$10 for incidentals.

**g. Other Reimbursable Travel Expenses**

- i. Flight cancellation insurance
- ii. Excess baggage fees
- iii. Telephone calls and data communication charges related to APAS business
- iv. Laundry and valet charges, if the length of travel exceeds 7 days
- v. Gratuities for service (i.e. bellhops, redcaps etc.). Expenses must be fully itemized and included in the claim (date, location, brief description)

- vi. Expenditures for parking
- vii. Conference/Seminar registration fees, including fees for required conference activities; e.g. Pre-conference workshops that may be optional but meet the needs of APAS
- viii. Foreign exchange fees or charges to convert funds into traveler's cheques, cash cheques, etc.
- ix. If traveling outside of Canada or the United States, travelers' medical insurance and required vaccinations
- x. Required special visas and travel papers

**h. Non-Reimbursable Travel Expenses**

- i. Travel expenses of a traveling companion, unless pre-approved by the Chair of the Board of Directors (e.g. spouse or personal assistant due to a disability).
- ii. Business, executive or first class air travel for flights under four hours in duration
- iii. Business, executive or first class air travel for flights over four hours in duration, unless pre-approved, in writing, by Chair of the Board of Directors
- iv. Personal telephone calls unless pre-approved by the next reporting level of authority (One-over-One Approval)
- v. In-room mini bar (snacks & alcoholic beverages) and movies
- vi. Laundry and valet charges, unless the travel exceeds 7 days
- vii. Interest charges on either corporate or personal credit card balances
- viii. Cancellation fees arising from failure to cancel transportation or hotel reservations
- ix. Personal travel insurance
- x. Additional private automobile insurance
- xi. Conference activities that are considered optional, e.g. golf tournaments
- xii. Passport fees
- xiii. Child/Dependent care

**i. Combining APAS Business with Personal Travel**

When combining business with personal travel, the responsibility of APAS is limited to the related reimbursable expenses (air fare, accommodation, food, etc.) that would be applicable had the personal travel not occurred.

**5. HOSTING**

Hosting expenses involve hosted events where the individuals in attendance are both internal and external to APAS and where the event relates to conducting the business of APAS, e.g. a business dinner. Reimbursement for hosting expenses may include food, alcoholic and non-alcoholic beverages, and social activity.

Hosted events where the majority of people in attendance are internal to APAS may include alcoholic beverages and will be reimbursed up to a maximum of \$10 per person per event.

Expenses should be kept to a reasonable cost and involve only those expenses appropriate to the objectives and/or significance of the event.

Supporting documentation for all hosting transactions must include the purpose of the event and the names of the people in attendance. In keeping with the principle of One-over-One approval of hosting expenditures, the most senior person in attendance from APAS is to pay and claim the related costs.

**DEFINITIONS**

<b>Travel</b>	To go from place to place to conduct business on behalf of APAS, by various modes of transportation (i.e. car, bus, train, plane).
<b>Hosting</b>	Occurs when an APAS employee, during the regular course of business, hosts an event, e.g. breakfast, lunch, dinner, or celebration, for which the expenses will be claimed for reimbursement by APAS. People in attendance of the event can be either internal or external to the APAS.
<b>Original Receipts</b>	The detailed receipt provided by the merchant/supplier. An online receipt or internet "invoice" is considered an original receipt in the case of an internet purchase. An original credit card chit is not considered an original receipt.
<b>Supporting Documentation</b>	Any other information that relates to the transaction that adds to a review/audit understanding of the entry, e.g. conference agendas or approvals for procedure exceptions