



PROCEDURES

Policy Name	Travel, Hospitality and Other Expenses		
Policy #	411	Category	Finance
Policy Sponsor	Associate Vice President, Financial Services	Previous Revision Date	March 26, 2019
Policy Approved by	President & CEO	Revision Date	January 16, 2024
Procedures Approved by	CFO & Vice President, Administrative Services	Review Date	See Policy Review Date or As Required

See the related [POLICY](#).

DEFINITIONS

- Claimant** – an individual who is required to incur expenses personally to carry out Saskatchewan Polytechnic (Sask Polytech) business, and requires reimbursement from Sask Polytech.
- Approver** – an individual responsible for authorizing the reimbursement of a claim submitted by a claimant. Approval must be in accordance of the Management Authorities Grid (MAG) policy #504b.
- Eligible Business-Related Expense** – a transaction that:
 - Has a Sask Polytech business purpose, not a personal purpose;
 - Has actually been incurred; and
 - Meets the requirements of the policy and all other applicable expense procedures.

PROCEDURES

1. Methods of Payment

Sask Polytech pays for eligible expenditures either directly, or by reimbursement, as follows:

a. **Expense Claim – Employee Reimbursement:**

Expense claims must be submitted using Sask Polytech’s electronic travel & expense management system accessed through mysaskpolytech.ca under *Expense Claims (TEM2)*.

Expense claims may be submitted for the following items:

- Business travel;
- Professional development (PD); or
- Hospitality expenses.

Note: Procurement policy #413-G governs the purchase of materials/supplies. In limited circumstances other expenses (e.g., materials, supplies, services, etc.) incurred for Sask Polytech business may be submitted for reimbursement on an expense claim in accordance with policy #413-G.

b. **Direct Pay:**

i. **Purchasing Card (P-Card)**

Paying suppliers by P-Card is the preferred method of payment for non-travel expenses that do not exceed \$5,000 in accordance with Procurement policy #1002-G.

ii. **Purchasing Web Requisition System (WebReq)**

A Web Requisition should be created for all purchases that will not be paid for via P-Card, Corporate Travel Card, direct pay invoice, or employee reimbursement, as per Procurement policy #413-G.

iii. **Invoice**

Goods and services listed as exceptions per Procurement policy #413-G can be ordered directly from a vendor without requiring a Web Requisition (WebReq). Initiators of these transactions must ensure that vendor invoices include a Sask Polytech contact person, and other information (e.g., org/cost centre), so the Accounts Payable department can determine where the expense should be charged and who needs to approve for payment.

c. **Petty Cash:**

Petty Cash Request forms are available on mySaskPolytech and can be submitted for reimbursement at the Accounting Office at any Sask Polytech campus. Petty Cash is used to reimburse the cost of miscellaneous and infrequent purchases, which meet all of the following criteria:

- i. The item(s), including all taxes (GST & PST), are less than \$50 per transaction;
- ii. There is a limit of one reimbursement per individual per day; and
- iii. The item(s) cannot be purchased with a P-Card, or be required to be submitted via electronic expense claim (e.g., meals, travel, etc.).

2. Expense Claim Submission, Review and Authorization

a. **Claim Submission Deadlines:**

Travel, hospitality, and other reimbursement expense claims must be submitted within 45 calendar days of the return from travel, or date of the receipt, and within fiscal year-end deadlines, to ensure the expense is recorded in the appropriate accounting period.

b. **Authorization:**

Both the claimant and approver are accountable to ensure that the expense:

- Is consistent with Sask Polytech policy and procedures;
- Is coded to the appropriate cost centre (org); and
- Includes all required supporting documentation.

c. **Internal Control:**

Accounts Payable, within Financial Services, performs the following internal control functions with respect to this policy and related procedures:

- i. Verifies appropriate authorization exists as per MAG policy #504b, based on the cost centre indicated by the claimant/approver;
- ii. Verifies appropriate supporting documentation exists, is filled out correctly, and that receipts match the amount claimed; and
- iii. Monitors compliance with the Travel, Hospitality and Other Expenses policy #411 and its related procedures.

d. **Supporting Documentation:**

All eligible expenses paid by Sask Polytech require sufficient and appropriate supporting documentation for approval and audit purposes. This includes an itemized receipt, provided by the vendor, displaying the following information:

- i. Name and address of the vendor;
- ii. Date of purchase;
- iii. Description of the goods or services received;
- iv. Amount of the expense; and
- v. Indication of payment.

Note: Credit card and debit slips alone are not receipts as they do not include a description of the expenses.

Other considerations pertaining to supporting documentation:

- i. When members of the same department share a meal expense, the meal must be paid for by the employee in the most senior position.
- ii. Expense claims incurred for travel outside of Saskatchewan must be accompanied by a Pre-Approval Report completed through the electronic expense claim (TEM2) system and approved in accordance with MAG #504b.
- iii. For expenses denominated in a foreign currency, include an excerpt from your credit card statement showing the expense in Canadian dollars or use the currency conversion functionality in the TEM2 electronic expense claim (TEM2) system.

e. **Missing Receipts:**

If a claimant misplaces a receipt for an eligible expense, and cannot obtain a replacement, a claimant may submit a Missing Receipt Form with their claim for review by Accounts Payable. This form must be approved and signed by the employee's out-of-scope manager. Reasonable requests will be reimbursed.

3. Travel Expenses (Current mileage and per diem rates found [here](#).)

a. **General:**

i. **Reimbursement Rates:**

In-scope employee meal allowances, and the rate for accommodation at a private residence, are specified in the collective agreements. Sask Polytech follows the Public Service Commission kilometre rates and review dates for employee use of personal vehicles. Reimbursement rates are available on the Sask Polytech portal, under Financial Services documents and within the collective agreements. Unless otherwise identified, reimbursement rates for out-of-scope employees will follow those available to in-scope employees.

b. **Travel:**

i. **Modes of Travel:**

Employees may use privately owned vehicles, Sask Polytech's partnered car rental agency, or public transportation while conducting Sask Polytech business.

ii. **Private Vehicle:**

Employees may claim the approved rates for the authorized use of a privately owned vehicle while on Sask Polytech business. Truck reimbursement rates are only applicable for authorized hauling of goods/materials on behalf of the institution.

Employees are responsible for all operating and ownership costs, including maintenance, licensing and insurance associated with the use of privately owned vehicles for Sask Polytech business.

Reimbursement for travel will be based on the lesser of actual kilometres driven and the distance between the employee's usual place of work and the destination.

For additional clarity, reimbursement will not be made for travel between an employee's residence and the following:

- the employee's usual place of work;
- any location within the city limits of the employee's usual place of work; or
- any location that is less distance than the employee's usual place of work.

Allowance for authorized incidental use of privately owned vehicles for Sask Polytech business is \$5.00 per day. Employees may claim the actual distance driven times the kilometre rate instead of the incidental daily rate.

Note: Sask Polytech advises against employees transporting students in private vehicles. If an employee chooses to transport students in their private vehicle, Sask Polytech will not be liable for any claims.

iii. **Airfare:**

The lowest priced class of airfare for the selected flight must be booked, unless unavailable, in which case the next least expensive fare option may be booked. Business class and premium/plus airfare is permitted, if approved by an Executive Leadership Team (ELT) member, on flights with a duration greater than 5 hours or at the discretion of ELT. Seat selection fees are a reimbursable expense.

iv. **Other Transportation:**

Taxi fares from an employee's home to bus depot or airport and return, and for fares incurred on Sask Polytech business away from the employee's usual place of work, are reimbursable.

v. **Parking:**

Actual charges for parking are reimbursable. Metered parking to a maximum of \$10.00 per day without receipts is allowed.

vi. **Combining Business and Personal Travel:**

An employee may combine personal travel with Sask Polytech business travel. Only costs related to the business portion of the travel, based on the most direct route for business purposes, can be claimed as reimbursable expenses.

vii. **Passports, Work Permits and Visas:**

General passports are not reimbursable. Work permits, travel visas, and other related costs required for carrying out Sask Polytech international business are reimbursable.

c. **Lodging:**

i. **Hotel Rooms:**

Accommodation is reimbursable for standard, non-luxury hotel rates for a single room. Employees are expected to request the preferred Sask Polytech or

corporate/government/[CAUBO](#) rate, within convenient proximity to the location of their business destination.

ii. **Private Residences:**

The amount of \$35.00 per night will be paid for accommodation in private residences. Amounts in excess of \$35.00 per night will only be accepted if accompanied by a receipt and a signed statement from the employee that no other accommodation was available. Employees may not claim the allowance if the residence is owned by the employee or their spouse.

d. **Travel Meals:**

i. **Meal Rates:**

In-Scope Employees: Reimbursement shall be at the approved meal rates as per the collective agreements. Meal rates include taxes and meal gratuities.

Out-of-Scope Employees: Reimbursement will be at the same approved meal rate as In-Scope employees, or at the actual amount if a receipt is provided. Reimbursement will be at the approved meal rate if a detailed receipt is not provided.

Note: Out-of-country travel meals use out-of-province meal rates converted to US dollars.

ii. **Hours Governing Meal Allowances:**

No claim for a meal allowance may be made for:

- Breakfast, if the time of departure is later than 7:30 a.m. or the time of return is earlier than 8:30 a.m.
- Lunch, if the time of departure is later than 11:30 a.m. or the time of return is earlier than 12:30 p.m.
- Dinner, if the time of departure is later than 5:30 p.m. or the time of return is earlier than 6:30 p.m.

iii. **Evening Meal Charge:**

Notwithstanding this policy, an employee authorized to be away from the employee's locale after 5:30 p.m. and having worked six hours after 5:30 p.m. will be eligible for a dinner meal allowance. No allowance will be paid to employees on overtime rates, nor shall more than three meals be claimed for in one day.

iv. **Non-Reimbursable Meals:**

An employee must be outside the city limits of their usual place of work to be eligible for per-diem meals. If a meal is included within a conference/registration fee or a transportation ticket, a meal allowance will not be provided for that meal.

e. **Incidental Travel Expenses**

i. **Gratuities:**

Gratuities (typically 10% to 20%) for meals and incidental expenses (e.g., taxi) are eligible for reimbursement if supported by receipts.

ii. **Telephone/Internet:**

Phone calls and internet usage are eligible for reimbursement. Prior to out-of-country business travel, consult the Mobile Communications Device policy and procedures # 807.

iii. **Laundry**

Laundry expenses are reimbursable for trips in excess of five consecutive days.

iv. **Childcare Expenses**

Employees authorized to travel and remain overnight on Sask Polytech business outside their own locale shall be entitled to claim for actual and reasonable costs incurred in obtaining childcare if no other member of the family is available to provide such care. Such expenses are not intended to reimburse the employee for childcare expenses they would have normally incurred had the employee been performing the employee's normal work on that day. These provisions do not apply to employees that are normally required to travel in their job. Reimbursement will not be made to family members of the employee.

f. **Travel Insurance**

i. **Insurance Relating to Air Travel:**

Costs for flight insurance and/or airfare cancellation insurance are considered personal expenditures and are not to be paid by Sask Polytech.

ii. **Out-of-Country Medical Insurance:**

Sask Polytech provides health benefits for out-of-country emergency medical treatment for eligible employees. Employees are responsible for ensuring they have all necessary medical insurance prior to traveling on Sask Polytech business. The purchase of any required additional travel insurance is reimbursable, provided the insurance only covers the duration of the employee's trip while on Sask Polytech business.

iii. **Car Rental Insurance:**

Car rentals must be booked through Sask Polytech's partnered car rental agency. The partnered car rental agency's insurance coverage should be declined, and it is not reimbursable (in North America only). Sask Polytech has "non- owned automobile" insurance coverage, but to meet the terms of the insurance provider, it is important that when renting a car for business purposes that employees include Sask Polytech on the car rental agreement.

iv. **Vaccinations:**

The costs of vaccinations required for international travel will only be reimbursed by the institution if the vaccinations are required solely due to Sask Polytech travel.

4. Hospitality

a. Hospitality pertains to food, drink, and entertainment provided by Sask Polytech to external stakeholders for meetings and special events. Hospitality expenses are eligible for reimbursement and may include the following:

- i. Meals, coffee and juice, facility rentals; and
- ii. Expenses for a companion of an employee (on occasions of formal representation or protocol and with prior approval from one-up approval).

b. Hospitality claims must provide a description of the nature of the expense and the attendees. This provision is not intended for the purchase of, or reimbursement for, the following:

- i. Alcohol (unless referred to in section 6, *Alcohol*).
- ii. Food for consumption by employees in their daily routine work environment; and
- iii. Reimbursement of political contributions, such as attendance at political party dinners or other political fundraising activities.

5. Non-Travel Meals and Refreshments - Employees

The costs related to meals and refreshments provided at meetings are eligible expenses. This includes the cost for food and beverages at training and professional development sessions, departmental retreats, employee recognition functions or similar events organized for the purpose of conducting Sask Polytech business.

6. Alcohol

The reimbursement of alcohol is prohibited in all cases, except the following:

- a. For planned institutional events under controlled circumstances with prior approval from a member of the Senior Leadership Council (SLC);
- b. Where alcohol is required for student academic programming (e.g., food and beverage service programs); or,
- c. Where specific exceptions have been made by members of SLC.

Note: In accordance with applicable legislation and regulation, Sask Polytech is not responsible for the actions and/or consequences of individuals who consume alcohol in excess.

7. Ineligible Expenses

The cost of certain items cannot be claimed as expenses. These include, but are not limited to, the following:

- a. Charges incurred for failing to cancel transportation or hotel reservations;
- b. Interest on a personal credit card;
- c. Reimbursement for costs not incurred because of usage of personal travel reward points;
- d. Non-business hotel services (e.g., mini bar, pay-per-view, spa treatments, etc.);
- e. Optional conference activities, such as golf tournaments or group tours;
- f. Traffic fines and parking tickets;
- g. Repairs, or the insurance deductible for damage to a personal vehicle used for business travel;
- h. Home or pet care;
- i. Passport fees; and
- j. Political contributions, including tickets to political fundraising events.