



POLICY AND PROCEDURE STATEMENT

SUBJECT: Travel Allowances: Vehicle, Lodging, Meals and General Expenses	CATEGORY: Finance	NO. 411
---	--	------------------------------

PREAMBLE

This policy sets out the basic rules that apply to travel paid for by Saskatchewan Polytechnic.

POLICY

Saskatchewan Polytechnic will reimburse employees for reasonable expenses incurred for travel resulting from their employment. All out of province and out of country travel must be approved in accordance with the Management Authorities Grid policy #504-G. Saskatchewan Polytechnic follows the Public Service Commission review dates and kilometre rates.

All reimbursement expense claims must be reviewed for accuracy by the authorized signing authority (as per Saskatchewan Polytechnic's Management Authorities Grid) and Financial Services, and adjusted if necessary.

PROCEDURES

1. Reimbursement rates are available on the Saskatchewan Polytechnic portal, and in the appendix of this document.
2. When receipts are required, the original vendor receipt should be submitted with the expense claim. In unusual circumstances, photocopies and credit card receipts may be accepted.
3. **TRAVEL**
 Employees are expected to travel by the most cost-efficient means available. Employees may use privately owned vehicles, Central Vehicle Agency (CVA) vehicles (pool and

Approved by: President & CEO	Prepared by: Financial Services/ Institutional Secretary	Date Issued: November 2, 2010	Supersedes/New Supersedes	Page 1 of 7 #411
-------------------------------------	---	--------------------------------------	----------------------------------	----------------------------

assigned), or public transportation while conducting Saskatchewan Polytechnic business. Car-pooling and use of CVA vehicles is encouraged whenever practical. Employees utilizing CVA vehicles for travel must adhere to CVA Usage policy #1001.

3.1 Flin Flon and Lloydminster

Flin Flon and Lloydminster are regarded as within the province for rate purposes.

3.2 Crossing Provincial Boundaries

When an employee leaves his/her usual place of work by automobile for a destination outside the province, rates for "within the province" shall apply until such time as the employee crosses the provincial boundary. Thereafter, rates for "outside the province" shall apply. The same basis shall govern the return to the employee's usual place of work.

3.3 Rates for Private Automobiles and Trucks

Employees may claim the approved rates, as specified by the Public Service Commission, for the incidental authorized use of a privately owned vehicle while on Saskatchewan Polytechnic business. Truck reimbursement rates are only applicable for authorized hauling of goods/materials on behalf of Saskatchewan Polytechnic. Employees are responsible for all operating and ownership costs, including maintenance, licensing and insurance associated with the use of privately owned vehicles for Saskatchewan Polytechnic business.

Reimbursement will not be made for travel between the employee's residence and the employee's usual place of work. However, these rates do apply to travel between the employee's usual place of work and a different work site.

Where applicable, the maximum reimbursement to be paid shall not exceed an amount equivalent to the lowest, most cost-effective air fare to the approved destination.

3.4 Rates for Air, Bus, Ferry, Rail, Rental Cars

Fares for transportation may be claimed. The type of carrier and accommodation shall be chosen to effect early completion of the trip. The lowest, most cost-effective air fare shall be used except in special circumstances.

Car rental expenses incurred on Saskatchewan Polytechnic business may be claimed. However, public transportation should be used where clearly it is less costly and circumstances permit.

4. LODGING

4.1 Hotel/Motel

Actual and reasonable charges supported by a receipt. Charges in excess of such amounts as may from time-to-time be determined by Saskatchewan Polytechnic must be approved by the immediate out-of-scope supervisor.

Approved by: President & CEO	Prepared by: Financial Services/ Institutional Secretary	Date Issued: November 2, 2010	Supersedes/New Supersedes	Page 2 of 7 #411
---------------------------------	---	----------------------------------	------------------------------	------------------------

First preference should be given to those hotels which provide a preferred Saskatchewan Polytechnic rate or reasonable corporate/government rates and which are within convenient proximity to the location of the employee's business destination.

Employees are expected to request the preferred Saskatchewan Polytechnic rate or corporate/government rate and seek accommodation in the least expensive rooms of the hotel/motel they have chosen.

4.2 Private Accommodation

An amount will be allowed for accommodation in private residences or trailers.

4.3 Double Occupancy

If more than one person occupies a hotel room, the name of the other occupant(s) must be shown only when the amount claimed exceeds the "single rate" for the room or if the room is shared by two or more employees.

5. MEALS

5.1 Meal Rates

In-Scope Employees:

Reimbursement shall be for the approved meal rates.

Out-of Scope Employees: Reimbursement without receipts shall be at approved meal rates. For meals with receipts, the amount reimbursable shall be the reasonable and actual amount. Gratuities for meals are not to exceed 15% of the cost of the meal and should be included in the total cost. Meals for entertaining business associates or other authorized guests are considered an entertainment expense and should be entered on the expense claim as another expense. Details of the parties entertained should be provided. For meals with receipts, the amount reimbursable shall be the reasonable and actual amount.

5.2 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.
- dinner, if the time of departure is later than 11:30 a.m. or the time of return is earlier than 12:30 p.m.
- supper, if the time of departure is later than 5:30 p.m. or time of return is earlier than 6:30 p.m.

5.3 Evening Meal Charge

Notwithstanding the above, an employee authorized to work six hours or more at regular rates after 5:30 p.m., away from headquarters, shall be entitled to a meal allowance equivalent to the dinner (noon) meal charge.

Approved by: President & CEO	Prepared by: Financial Services/ Institutional Secretary	Date Issued: November 2, 2010	Supersedes/New Supersedes	Page 3 of 7 #411
---------------------------------	---	----------------------------------	------------------------------	------------------------

The allowance is not applicable when the employee's work after 5:30 p.m. is being paid for at overtime rates, nor shall more than a total of three meals be claimed in one day.

5.4 Banquets

Where a charge is made for a banquet, it will be in lieu of the meal involved (e.g., noon banquet charge will replace dinner charge).

5.5 Meals Included In Travel Package

Meal allowances are not applicable when a meal is served on a plane (or any other mode of transportation) when the meal is included in the price of the ticket.

6. GENERAL EXPENSES

6.1 Away from Usual Place of Work Over Thirty Days

In instances where it is known in advance that an employee will be temporarily stationed at a point away from his/her usual place of work for a period in excess of 30 days, expenses shall be claimed as follows:

- On the basis of a regular allowance for that number of days up to but not exceeding seven during which the employee has not been able to secure permanent accommodation.
- For the balance of the time on a monthly rate to be determined in each instance by the president; senior vice president, academic or vice-president, administrative services.
- An employee who contracts for board and/or room shall not receive more than out-of-pocket expenses under any circumstances.

6.2 Standard Charges

Actual and reasonable charges will be paid for the following items:

- i) Taxis - Charges are allowable for taxi fare from an employee's home to bus depot or airport and return, and for fares incurred on Saskatchewan Polytechnic business away from the employee's usual place of work. Receipts are required.
- ii) Laundry - charges are allowable for employees who are absent from their usual place of work for a period in excess of five consecutive calendar days. Receipts are required.
- iii) Dry-cleaning - allowable only when incurred under exceptional circumstances away from headquarters. The need for dry-cleaning must be identified on the expense form and receipts are required.
- iv) Telephone - whenever possible, employees should use direct distance dialing. If not possible, charges for business calls are allowable,

Approved by: President & CEO	Prepared by: Financial Services/ Institutional Secretary	Date Issued: November 2, 2010	Supersedes/New Supersedes	Page 4 of 7 #411
---------------------------------	---	----------------------------------	------------------------------	------------------------

supported by receipt (if available). Reasonable charges for personal telephone calls are allowable when an employee is away from his/her usual place of work on Saskatchewan Polytechnic business.

- v) Fax, dial up modem, and high speed internet charges - are allowable when supported by a receipt.
- vi) Other Expenses - occasionally, employees will incur exceptional expenses in connection with the conduct of Saskatchewan Polytechnic business. Such expenses may be allowable if detailed on the expense form, supported by receipts, and authorized by their out-of-scope manager.

Expenses incurred by an employee's companion are non-allowable expenses except on occasions of formal representation or protocol. Prior approval of the president is required.

6.3 Incidental Expenses

In-Scope Employees:

Actual and reasonable charges for such things as off-street parking and storage of employer vehicles. Receipts shall be required for all the above expenses. Metered parking to a maximum of \$10.00 per day without receipts.

Out-of-Scope Employees:

Actual and reasonable charges will be paid for such items as off-street parking and storage of vehicles (when travel away from own locale is authorized). Metered parking to a maximum of \$10.00 per day without receipts. No receipt is required for incidental expenses of \$4.00 per day or less.

6.4 Childcare Expenses

Employees authorized to travel and remain overnight on Saskatchewan Polytechnic 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.

6.5 Traveller's Cheques

The cost of purchasing traveller's cheques involving trips out of Saskatchewan may be charged on the expense claim form when supported by a receipt.

6.6 Flight Insurance and Air Fare Cancellation Insurance

Costs for flight insurance and air fare cancellation insurance are not to be paid by Saskatchewan Polytechnic. Flight insurance is considered a personal expenditure.

Approved by: President & CEO	Prepared by: Financial Services/ Institutional Secretary	Date Issued: November 2, 2010	Supersedes/New Supersedes	Page 5 of 7 #411
---------------------------------	---	----------------------------------	------------------------------	------------------------

6.7 U.S. Exchange

Where the discount or premium on American funds exceeds five percent, the rates for travelling in the United States will apply in American funds. Only the cost of the exchange applicable to the travel involved is recoverable. For example, an employee purchases \$500.00 in U.S. traveller's cheques at a rate of 1.2125 for a cost of \$106.25. At the end of the trip, \$450.00 in U.S. funds has been spent and the remaining \$50.00 in traveller's cheques is cashed in. The employee receives a refund at a rate of 1.2025 (the buy back exchange rate) for a total of \$60.13 Canadian funds for the \$50.00 U.S. traveller's cheques.

The correct charge for exchange applicable to this trip therefore, is \$106.25 - \$10.13 = \$96.12. This method of calculation allows the employee to recover the actual exchange plus the difference charged between the purchase rate (1.2125 and the buy back rate (1.2025) on the \$50.00 cashed in.

6.8 Out of Country Medical Insurance

An employee travelling out of the country on Saskatchewan Polytechnic business shall be reimbursed for the cost of the purchase of additional hospital and medical insurance.

6.9 Non-Allowable Expenses

Personal items such as entertainment, reading material and barbering charges are non-allowable expenses.

Miscellaneous items such as fines, penalties, property damage caused by employees or money that is lost are non-allowable expenses. Charges for traffic tickets for over parking and other traffic offences are not to be paid by Saskatchewan Polytechnic.

7.0 REIMBURSEMENT

Claims for reimbursement for travel expenses are made on an expense claim form.

Approved by: President & CEO	Prepared by: Financial Services/ Institutional Secretary	Date Issued: November 2, 2010	Supersedes/New Supersedes	Page 6 of 7 #411
---------------------------------	---	----------------------------------	------------------------------	------------------------

Appendix
TRAVEL REIMBURSEMENT RATES

PRIVATE VEHICLE USAGE (Effective April 1, 2018)

Kilometre Rate

Ordinary	\$0.4483/kilometre
North of the 54th Parallel	\$0.4828/kilometre

Incidental Use for Private Vehicles

The allowance payable to employees authorized on an incidental basis to use privately owned vehicles for campus business is as follows:

Car	Subject to a minimum allowance of \$5.00 per day, \$1.50 per hour (pro-rated for shorter periods) for actual usage to a maximum of \$6.00 per day or \$0.4483/kilometre whichever is greater.
Truck	Subject to a minimum allowance of \$5.00 per day (1/2 or 3/4 ton) - \$2.00 per hour for actual hauling time to a maximum of \$7.00 per day, or \$0.4761/kilometre, whichever is the greater. Truck reimbursement rates are only applicable for authorized hauling of goods/materials on behalf of Saskatchewan Polytechnic.

PRIVATE ACCOMMODATION

An amount of \$35.00 per night (no receipt necessary) will be paid for accommodation in private residences or in private trailers.

Amounts in excess of \$35.00 per night for accommodation in private residences will be accepted only when accompanied by a receipt and a signed statement from the employee that no other accommodation was available.

MEAL RATES

<u>In Province</u>	<i>(Includes Taxes/Gratuities)</i>
Per Diem Allowance	\$41.00
For Partial Days:	
Breakfast	8.00
Dinner	14.00
Supper	19.00
<u>Out of Province</u>	<i>(Includes Taxes/Gratuities)</i>
Per Diem	\$51.00
For Partial Days:	
Breakfast	11.00
Dinner	16.00
Supper	24.00

Where a charge is made for a banquet, it will be in lieu of the meal involved.

Appropriate exchange rates will be applicable if higher.