



Title:	Expenses and Travel
Policy No.	B.1.3
Approval Body	Board of Governors
Policy Sponsor	Executive Director, Finance & Chief Financial Officer
Last Revised/Replaces	June 13, 2000 (Reimbursement of Expenses); combines B.2.16 Travel
Effective Date	September 26, 2018

Approval of Expenditures

1. All expenses must be pre-authorized by an appropriate signing authority before committing to or incurring any costs. Local travel (i.e. within the Lower Mainland or between campuses) may not require pre-approval. Prior to any expenditure approval, the Budget Officer should ensure availability of funds.
2. Employees cannot approve their own expenses. Approval of expenses must be authorized by an individual that is at least one level higher than the person claiming the expense.
3. In the event that an employee receives reimbursement from a third party, such as the Ministry of Advanced Education, Skills & Training, for expenses already charged to the College, the employee must return the money to the College.
4. The College does not provide funds in advance of the actual travel.
5. Not all expenses are eligible for reimbursement. Refer to Appendix A for examples of non-reimbursable expenses.
6. Employees are not expected to use points from loyalty programs for College travel. Should they choose to do so, they shall not claim reimbursements for the equivalent cost of their airline ticket or accommodations.

Types of Expenses

7. Air Travel
 - a. Airfare should always be the lowest economy fare available, except where an individual flight segment is over 8 hours or when economy fares are not available. The purchase of a higher fare must be pre-approved by the appropriate Senior College Official responsible for the area incurring the cost.
 - b. Where possible, airfare should be booked at a minimum, 14 days prior to travel date.
 - c. Flights changes are reimbursed if the change is in the best interest of the College.
 - d. The cost of one checked bag per trip, or two checked bags for stays exceeding 5 days, is reimbursed. Additional baggage fees will be reimbursed if they are essential for College business.

- e. For details regarding flight cancellation insurance, refer to section 12 of this document.
8. International Travel
- a. For specific country risk rating and risk management issues, refer to policy B.2.1 International Travel Risk and Security policy.
 - b. Currency exchange:
 - i. Include the exchange slip provided by the bank or an exchange bureau at the time the currency was purchased.
 - ii. For credit card transactions include a copy of your credit card statement showing the exchange rate.
 - iii. If an exchange slip is not provided, the exchange rate will be set using the Bank of Canada cash rate on the date the claim is processed.
9. Accommodations
- a. Reimbursement for accommodation will normally not exceed the standard single occupancy rate, and is limited to reasonable amounts in the particular circumstances.
 - b. Only those days in which an accommodation is booked for College purposes may be expensed. This includes one additional night either before or after a conference. Bookings for accommodations lasting longer than needed for College purposes are not reimbursed.
 - c. Accommodations are not reimbursed for local conferences or other events, unless pre-approved by the appropriate signing authority.
 - d. If a relative or friend provides lodging for an employee while on business, an employee may claim an allowance of \$40 per night. No receipts are required.
10. Car Rental
- a. Reimbursement for car rentals will be based on the rate for a standard compact vehicle.
 - b. Refill fuel in accordance with rental car agreement. Do not opt for fuel prepayment.
 - c. Mileage is not applicable if a car is rented.
 - d. Registration fee for shared car services is not reimbursable.
 - e. For details regarding car rental insurance, refer to section 12 of this document.
11. Mileage and Parking
- a. Mileage for business travel, including commuting between campuses, is paid at a rate set by the College.
 - b. Parking for business travel, excluding parking fee for regular work location, is reimbursable.
 - c. Commuting between campuses is reimbursable.
 - d. Commuting mileage, between your home and regular work location, is not reimbursable.
 - e. Use of private automobile should be limited to trips where no suitable public transportation is available or where private automobile is more time and/or cost

effective. When an individual traveling on the College business wishes to use his or her own vehicle for personal convenience, the College will only reimburse costs (kilometers driven, meals, accommodation, etc.) for normal traveling time not exceeding the cost of full economy airfare.

- f. Only one employee can claim mileage per trip.
- g. For mileage reimbursement, use the expense report form. Mileage will not be reimbursed through petty cash, with the exception of public transit expenses.
- h. Parking violations are not reimbursable.

12. Travel Insurance

- a. The information in this section is meant to serve as a general guideline only as there are exceptions which may apply to each employee. Descriptions of insurance policies are for information only and are subject to the terms of the policies themselves. Any specific questions regarding insurance should be directed to the Safety, Security and Risk Management Department. Questions regarding medical or accident benefits should be directed to the College's Human Resources Department.
- b. It is the employees responsibility to verify relevant insurance coverage prior to travel.
- c. Flight Cancellation Insurance
It is necessary to purchase flight cancellation insurance. Flight cancellation insurance enables travelers to be reimbursed for the cost of cancelled airline flights when the cancellation was due to events that are not under the control of the traveler (for example – medical reasons). Travelers may claim the cost of purchasing this insurance.
- d. Car Rental Insurance
Employees are expected to secure car rental insurance and will be reimbursed for coverage.

13. Meals while on approved College business and travel

- a. Submit receipts for meal expenses incurred during the first and last day of travel, i.e. while on route to and from your destination. For full days of travel, claim the per diem meal allowance.
- b. The total amount of a claim with receipts cannot be greater than the daily per diem amount.
- c. Meals expenses are not reimbursed when travelling within the employee's city or town of employment unless pre-approved.
- d. Travel Meals: Receipts
 - i. When traveling with a spouse, domestic partner or any family member, request separate checks or indicate on the receipt the portion attributable to the employee.
 - ii. Tips should not exceed 18%.
 - iii. Alcoholic beverages will not be reimbursed.
- e. Travel Meals: Per Diem
 - i. When meals are included in registration fees for seminars and conferences, or

are included in air travel, do not claim the per diem allowance for those meals.

- ii. The per diem rates apply to each calendar day an employee is travelling on College business.
- iii. Per diem rates:

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$25.00

Total \$50.00 per calendar day in Canadian \$, or in USD if travelling to the United States.

14. Hosting business meetings

- a. Business meeting expenses may include food, beverage, and social or recreational activities such as
 - i. hosting a guest, visitor or benefactor
 - ii. a business meeting that continues over a meal period
 - iii. special activities that include College personnel, e.g. receptions or parties
- b. The maximum meals allowance for business is \$50 per guest per event.
- c. Alcohol is not a reimbursable expense unless hosting an approved College function.
- d. When hosting an approved function, submit all claims, direct reimbursements or commercial card statements, for alcohol purchases directly to the appropriate member of Senior College Officials.
- e. Expenses involving College employees who can meet regularly during working hours will not be reimbursed without pre-approval.

15. Other Expenses

In certain circumstances, incidental expenses may be submitted for reimbursement. These include, but are not limited to:

- a. Voice and data communications charges to stay in touch with the College responsibilities, such as internet service
- b. Laundry for travel in excess of 5 days
- c. Lost luggage (Lost luggage claim ticket required)
- d. Foreign Currency Exchange Fees
- e. Event and Conference registration fees
- f. Training, Professional Development or Course fees
- g. Expenses for obtaining visas and travel papers
- h. Membership dues that are determined to be of primary benefit to the College
- i. Road tolls, ferries, taxis, public transit, bike share and airport buses are reimbursable when supported by original receipts.

Submitting an Expense Claim

- 16. Expense claims are submitted using the approved Travel and Expense Claim form along with original receipts.
- 17. Original receipts detailing the goods or services purchased are required for all individual

expenditures. Credit card statements are not acceptable documentation. If an expense receipt is missing and a duplicate cannot be obtained, the claimer must include a Certificate of Missing/Lost Receipt with their expense form. The Certificate must be signed by the claimer and one administrative level higher.

18. Expense claims for travel must:
 - a. be submitted within 60 days of travel completion,
 - b. include an itemized list of expenses and supporting receipts, and
 - c. be signed by the appropriate signing authority.

Petty Cash

19. Petty cash is used for circumstances when payment is required immediately and payment by means of Accounts Payable or C-Card is impractical.
20. Petty cash reimbursements will not exceed \$50.
21. Petty cash forms must be signed by the appropriate budget manager and include an invoice, receipt, or other supporting documentation.
22. Petty cash is held and administered by the Student Accounts offices at the Broadway and Downtown campuses.
23. The Finance Department will:
 - a. maintain a list of acceptable and unacceptable petty cash items.
 - b. establish and maintain departmental guidelines for managing and administering petty cash.
24. Intentionally splitting purchases to circumvent the \$50 transaction limit is prohibited.

Commercial Card (C-Card)

25. Whenever possible, use the College C-Card for travel, including airfare, accommodations, and meals. Refer to the *Commercial Card Guide* on myVCC for complete details.
26. Professional development activities must be paid by individual credit card and not charged to the C-Card.

Disputes

27. The claimant and signing authority will be informed by the Executive Director, Finance & Chief Financial Officer when items are being disputed for reasons other than clerical or unsupported amounts.
28. Claimants may appeal a rejection of expenses to the Vice President, Administration and International Development.

RELATED POLICY

Refer to B.1.3 Expenses and Travel Policy.

APPENDIX A

Examples of Non-Reimbursable Expenses (not a full listing):

- Airline club memberships
- Alcoholic Beverages (subject to be approved for business purposes)
- Any expense which is not essential to College business
- ATM fees
- Child/dependent care
- Coffee, water, or beverages (not part of a meal)
- College-related business software/software licence not explicitly approved for purchase by the College
- Commuting mileage, between your home and work location
- Expenses for failing to cancel transportation or accommodations
- Expenses of a travelling companion, except in the case of an approved accommodation
- Extra baggage claim
- Fitness room fees, spa services, in-room movies, mini bar charges, and any other related expenses
- Home or pet care
- Late check-out fees
- Loss or damages to personal property while traveling
- Magazine/newspapers
- Mileage incurred by an individual other than an employee
- Passport costs
- Personal credit card fees
- Pre-boarding fees, upgrade and seat-change fees, as well as expenses incurred while in flight for such things as alcohol, earphones, and in-flight movies
- Registration fee for shared car services is not reimbursable
- Snacks
- Toiletries & other personal items
- Traffic fines & parking tickets