

Governance Policy:

POL #GP-0005



Policy: Travel and Expense

Date of Creation: 01/03/23

Last Reviewed: 13/03/23

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1.0 Authority

- 1.1 In accordance with the Students' Association of Olds College (SAOC) Bylaws:
- a. The powers and duties of the Board of Directors include making policies and decisions regulating the conduct of the organization provided such policies and decisions are consistent with applicable legislation and these bylaws; and
 - b. The Executive Director is responsible for day-to-day operations and management of the organization in accordance with policy and strategic direction set by the Board.

2.0 Purpose and Scope

- 2.1 The purpose of this policy is to:
- a. Establish rules governing expenses that may be incurred by SAOC Board members and employees to follow when making travel arrangements or incurring expenses in the course of their duties;
 - b. Define allowable expenses that may be incurred during the conduct of SAOC business; and
 - c. Ensure that individuals duly acting on behalf of the students' association are fairly and properly reimbursed for expenses they necessarily incur while performing their duties.

- 2.2 This policy applies to expenses that individuals may incur in the conduct of SAOC Business.

3.0 Definitions

- 3.1 **Hospitality Expense** refers to expenses that may be incurred in respect of hospitality provided to guests who are not otherwise engaged in work with or for SAOC.
- 3.2 **SAOC Business** refers to duly authorized activities that promote and achieve the goals and objectives of the students' association.

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3.3 **SAOC Events** refers to activities or events planned in the course of conducting SAOC Business. This may include an annual holiday party, long service recognition events, public celebrations and employee engagement initiatives.

3.4 **Per Kilometer Reimbursement** refers to a non-taxable payment type available to individuals who use their personal vehicle for SAOC Business travel. The rate is based on the Canadian Revenue Agency (CRA) published guidelines.

4.0 General Policy Requirements

4.1 SAOC will pay for necessary and reasonable business expenses.

4.2 Individuals must:

- a. Exercise care and use sound judgment when incurring and approving expenses;
- b. Take care to minimize expenditures and enhance transparency and accountability;
- c. Strive to minimize expenses where possible; and
- d. Ensure that budgeted funds are available and that they are fulfilling duly approved SAOC Business before incurring an expense or making a travel-related decision.

4.3 Employees who regularly incur expenses on behalf of the students' association may be issued a corporate credit card at the discretion of the Executive Director. Employees must comply with applicable laws, policies, and procedures while using the corporate credit card and must not use the corporate credit card to incur any personal expenses.

4.4 Individuals cannot approve their own travel or expenses. Travel and expenses must be approved, in advance, as follows:

- a. Board member and Executive Director travel and expenses must be approved by the Executive Council; and
- b. Employee travel and expenses must be approved by the Executive Director.

5.0 Reconciling Expenses

5.1 Original, detailed receipts shall be required for all expenses, regardless of the method of payment or amount. If an original receipt is not available, a copy of the receipt with an explanation is acceptable.

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- 5.2 Individuals who have incurred expenses must submit any expense reports, receipts, supporting documentation to the relevant approval authority within 10 days of incurring the expense in order to be eligible for reimbursement.
- 5.3 Reimbursements shall be issued in Canadian funds. For business expenses incurred in a foreign currency, individuals should obtain the exchange rate in effect at the time the expense was incurred. An average exchange rate for the duration of a trip may be used.
- 6.0 Hospitality Expenses and SAOC Events**
- 6.1 Hospitality Expenses may be permitted when the students' association is hosting third parties provided that the hospitality is:
- Provided in an economic and consistent manner;
 - Clearly related to SAOC Business; and
 - Considered desirable as a matter of courtesy or protocol.
- 6.2 For all Hospitality Expenses, individuals must limit attendance to only those who have the most direct involvement with the SAOC Business purpose of the meeting or event. When a Hospitality Expense is incurred, the individual incurring the expense must identify:
- The names of the participants;
 - The corporate or organizational affiliation of any non-SAOC participants, if applicable; and
 - The business reason for the expenditure.
- 6.3 If an expense, in whole or in part, is on behalf of other SAOC representatives, the names of the participating individuals must be provided and the highest-positioned individual must pay the cost of the shared expense.
- 6.4 SAOC will pay a standard gratuity of 15-20%. Any gratuity paid over this amount must be reimbursed to SAOC by the individual. In the event that an automatic gratuity is charged, SAOC will not pay any further gratuity in addition to the automatic charge.
- 6.5 In accordance with the Code of Conduct Policy, individuals are not permitted to incur any expense for a gift, favour, service or benefit for a third party for the purpose of facilitating, obtaining or retaining a business advantage, or other private benefit for themselves or a related person or entity.

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6.6 SAOC will not pay for alcohol or cannabis related expenses. If permitted in accordance with SAOC policies, alcohol consumed during the provision of hospitality or an SAOC Event shall be at the attendees' own expense, cannot be charged to a corporate credit card or claimed as an eligible expense, and will not be reimbursed.

7.0 Learning and Development

7.1 SAOC supports and encourages Board members and employees to participate in learning and development opportunities that are related to their area of work and targeted to organizational and business needs.

7.2 The following learning and development opportunities may be supported at the discretion of the relevant approval authority in accordance with the approved SAOC budget:

- a. Learning or development opportunities that are required for an individual's role with SAOC such as those necessary to:
 - i. Maintain a professional certification or designation that is a requirement for a particular position;
 - ii. Maintain or develop knowledge, skills or competencies that are required for their position;
 - iii. Maintain membership in a professional organization (e.g. membership fees), where membership is a requirement for a particular position or provides value to the students' association; and
- b. Other learning and development opportunities that are beneficial for an individual's professional development in their current job or have value to the students' association but are not required.

8.0 General Policies Governing Business Travel

8.1 Business travel must be approved in advance by the relevant approval authority. Business travel and associated expenses may only be incurred when SAOC Business cannot be conducted through alternate, less costly, and safer means.

8.2 Consistent with the policy requirements detailed above, SAOC will pay the cost of legitimate, necessary, and reasonable expenses incurred by employees while travelling on SAOC Business, including but not limited to transportation, accommodation, meals, gratuities, and parking, as applicable.

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- 8.3 For all travel, individuals must ensure that travel costs are minimized by:
- a. Choosing the most economical option, unless no other option is available (e.g. taking public transit, choosing economy rates or the otherwise most affordable or cost-effective option);
 - b. Booking travel as soon as their travel request is approved, in order to obtain the most economical rates; and
 - c. Ensuring that personal memberships, reward, or bonus point programs, such as airline frequent flyer programs, do not affect business travel decisions.
- 8.4 Notwithstanding section 8.3.c., individuals may accumulate personal travel rewards while travelling on SAOC business. To demonstrate compliance with s. 8.3, individuals may be required to demonstrate that they chose the more economic option for travel and that their personal memberships, reward, or bonus point programs have not influenced their travel decision.
- 8.5 Individuals travelling outside of Canada are responsible to obtain all necessary travel documentation (e.g. passport, travel letters, visas, permits) prior to departure.
- 8.6 On occasion, individuals may be permitted to combine business and personal travel on the same trip with prior approval. Individuals are responsible for paying all personal costs, including incremental costs and costs for non-business travel companions (e.g. spouse, partner, family members, friends).
- 9.0 Mileage, Rental Vehicles and other Ground Transportation**
- 9.1 Authorized individuals who use their personal vehicle to conduct SAOC Business may request Per Kilometre Reimbursement for mileage to and from their destination.
- a. The amount claimed for out-of-town travel, including Per Kilometre Reimbursement and any parking expenses, should be equal to or less than the total cost of return airfare and a taxi.
 - b. Mileage for personal driving (e.g. day-to-day commuting) and fuel, insurance, and maintenance expenses for personal vehicles are not eligible for reimbursement.
 - c. If two or more individuals travel together on SAOC Business in one vehicle, only one individual may claim reimbursement.

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9.2 When appropriate, individuals may use taxis, transit, ride sharing programs (e.g. Car2Go, Lyft, Uber), or rental vehicles to conduct SAOC Business.

9.3 Rental vehicles may only be used when it is clearly more cost-effective and economical than other modes of ground transportation, including the cost of parking at hotels and conference venues, fuel, and refuelling charges. Vehicles rented to conduct SAOC Business should be driven only by an authorized SAOC representative. Individuals are responsible to meet all terms and conditions of the rental agreement.

10.0 Accommodations

10.1 Accommodation expenses, when authorized, are claimable only on single occupancy rates. Receipts for accommodation must itemize the amount per night and all other charges.

10.2 Any expenses incurred that are incidental to accommodation and are not necessary for the conduct of SAOC Business (e.g. mini bar, entertainment, fitness centre access, etc.) are not eligible for reimbursement.

11.0 Meals

11.1 While travelling on SAOC Business, individuals may claim expenses for the cost of meals that are not otherwise provided (i.e. when a meal is provided, such as an in-flight meal or meal provided as part of a conference, SAOC will not reimburse costs that duplicate that meal).

11.2 In a case where dietary restrictions would prevent an individual from accepting a provided meal, that individual may seek alternative arrangements in accordance with this policy.

12.0 Travel Advisories and Restrictions

12.1 When travel advisories or travel restrictions are in effect, individuals must defer or delay non-essential travel to affected areas. SAOC will not reimburse or approve expenses that are related to an individual's personal choice to travel when there are advisories or restrictions in place.

13.0 Compliance

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13.1 Individuals who violate this policy may be subject to disciplinary action up to and including termination of employment, expulsion or dismissal from Board or Students' association membership. Violations of this policy may include, but are not limited to:

- a. Incurring a non-compliant expense;
- b. Submitting false or incomplete documentation pertaining to an expense; and
- c. Approving a non-compliant expense.

13.2 As a consequence of failing to comply with this policy, SAOC may:

- a. Refuse to reimburse inappropriate expenses;
- b. Require individuals to reimburse SAOC for inappropriate expenses.

14.0 References

- Students' Association of Olds College (SAOC) Bylaws
- Code of Conduct Policy
- [CRA Reasonable Per Kilometre Allowance](#)