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Policy Sponsor:	VP Finance & Administration and Chief Financial Officer
Policy Administrator:	Director of Finance

Travel, Meal and Hospitality Expenses and Public Disclosure Policy

Purpose

The purpose of this policy is to:

- provide a framework of accountability to guide the effective oversight of college resources in the management and reimbursement of travel, meal, and hospitality expenses,
- establish parameters for the proactive and routine disclosure of expense information,
- enhance public confidence in the oversight of expenses incurred by members of the college community, and
- further the principles of the *Alberta Freedom of Information and Protection of Privacy Act* with respect to proactive release of information.

Scope / Limits

This policy is specifically designed for business-related travel that requires departure from the workplace for external engagements, meetings, conferences, or other assignments. It does not extend to regular commutes, local field trips, or any other standard work-related travel.

This policy applies to all members of the Board of Governors and all employees of Lethbridge College.

Definitions

Employees are all persons on the payroll of Lethbridge College.

Hospitality means the provision of food, beverage, accommodation, transportation and other amenities at college expense to people who are not Board of Governors or employees of the college. Functions involving only people who work for the college (all those covered by this policy) are not considered hospitality functions.

Travel, meal, and hospitality expenses are the costs and allowances incurred by an individual in the course of college business and include:

- travel, including transportation, accommodation, meals and incidentals, and hospitality, and
- expenses paid by reimbursements of expense claims, purchases on college issued procurement cards, credit cards and expenses related to the above activities.

Policy Statements

1. Lethbridge College is committed to using college funding prudently and responsibly with a focus on accountability and transparency.
2. All expenses incurred for travel, meals and hospitality will support college business objectives.
3. Plans for travel, meals, and hospitality shall be necessary and economical.
4. Prior approval to incur expenses is obtained where appropriate.
5. Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this policy statement.
6. Hospitality is only provided when the event involves participants from outside the college.
7. Only authorized expenses (as defined in Appendix "A") incurred during the course of college business are reimbursed.
8. Expenses incurred by one individual on behalf of another, must be attributable for disclosure purposes to the individual for which those expenses were incurred.
9. The college will publicly disclose expense reports of the following individuals and those incurring expenses on these individuals' behalf:
 - the members of the Board of Governors,
 - the President and Chief Executive Officer; and
 - the Vice Presidents.
10. Expenses incurred must comply with any and all college policies and all other applicable provincial and federal laws and regulations.
11. Information that would normally be withheld under the Alberta *Freedom of Information and Protection of Privacy Act* will not be publicly disclosed.
12. Suspected violations of this policy will be investigated in a fair and consistent manner and appropriate action taken. Actions may include discipline up to and including termination of employment or association with the College, and/or legal sanctions.
13. Only the Executive Leadership Team (ELT) can grant an exemption from all or part of this policy.

A: Policy Supports

[Travel, Meal and Hospitality Expenses and Public Disclosure Procedures \(Appendix "A"\)](#)
[Travel Reimbursement Rates \(Appendix "B"\)](#)

B: Legislated References

Alberta Freedom of Information and Protection of Privacy Act

C: Related Policies

Board of Governors:

EL-5 Asset Protection

Driving on College Business SOP



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Appendix "A": Travel, Meal and Hospitality Expenses and Public Disclosure Procedures

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Part A: Definitions

Hospitality is the provision of food, beverage, accommodation, transportation, and other amenities at college expense to people who are not Board of Governors or employees of the college. Functions involving only people who work for the college (all those covered by this policy) are not considered hospitality functions.

Claimant refers to any person making a claim under the terms of this policy.

Approver refers to the person with the authority to make approvals under this policy.

Part B: Approver's Responsibility

1. There is no discretion to depart from the intent and policy statements of this policy.
2. Approvers are accountable for their decisions, which must be:
 - a) subject to good judgment and knowledge of the situation;
 - b) compliant with the intent and mandatory requirements set out in this policy.
3. When a request arises and discretion needs to be exercised, approvers should consider whether the request is:
 - a) able to stand up to scrutiny by the auditors and members of the public;
 - b) properly explained and documented;
 - c) reasonable; and
 - d) appropriate.
4. It is the responsibility of both the approver and the Claimant to work out appropriate arrangements that would meet the test of being fair and equitable.

Exemptions

Claimants can apply for an exemption by bringing forward a business case in writing to the Executive Leadership Team (ELT). The final decision rests with ELT as stated in policy statement #13.

Part C: Travel and Meals

1. Approval to Travel

- a) All travel greater than *500 kilometres return*, when other means of conducting college business are not practical, requires pre-approval. Approval levels are:

Within Alberta	One level up supervisor – minimum budget manager	Verbal/Written*
Canada	One level up supervisor – minimum of College Leadership Council (CLC) Member	Verbal/Written*
International (outside Canada)	One level up supervisor – minimum of Vice President or President	International Travel Approval Form

** Written can be an email that is dated prior to the date of the expense and will need to be printed to be included with the expense claim when submitted to Accounts Payable.*

- b) When travel is authorized, the most direct, practical, and cost-effective route and mode of transportation should be used.

2. Approval of Expense Claims

- a) All expense claims shall be approved in accordance with the provisions of this Procedure.
- b) Where expenses are incurred but not expressly authorized by this Procedure, the CLC member shall determine if the expense falls within the intent of this Procedure. The CLC member shall determine the amount of such reimbursement or allowance.
- c) When maximum amounts are set in this procedure, the CLC member cannot increase those amounts.
- d) Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to policy statement #5. Receipts containing alcoholic beverages will not be processed.

3. Basis for Reimbursement or Allowance

- a) The college will reimburse all personal and other travel expenses necessarily incurred by an individual in performing work duties.
- b) Unless otherwise set out in this Procedure, a Claimant must submit original detailed receipts or satisfactory proof of payment for reimbursement of expenses.
- c) When a Claimant receives a discount, credit or bonus for travel that reduces the original travel cost, only the net expense may be claimed. This subsection is not applicable when the Claimant receives a rebate, credit or privilege for using a personal credit card for which a fee has been paid.

4. Goods and Services Tax (GST)

When a Claimant is charged GST on allowable expenses authorized in this Procedure, the Claimant will be reimbursed either the total amount shown on the receipt, including the GST, or the maximum amount allowed for the expense, whichever is less.

5. Claimable Expenses without a Receipt

When travelling on college business, attending a college sponsored seminar, a Claimant may claim the following expenses without a receipt, to a maximum amount set out in Appendix "B":

- a) Intra-city public transportation;
- b) Parking charges; and
- c) Taxi, shuttle, or similar vehicle fares.

6. Claimable Expenses with a Receipt

When travelling on college business or attending a college sponsored seminar, a Claimant may claim the following expenses with a receipt:

- a) Accommodations – *refer to Part C (7)*
- b) Airfare – *refer to Part C (8)*
- c) Automobile rental, including related fuel purchases – *refer to Part C (9)*
- d) Bus fares other than intra-city bus fares – *refer to Part C (9)*
- e) Excess baggage charges for standard baggage that may be charged by an airline and where extra equipment is required because of duties being performed
- f) Internet connectivity in hotels, airplanes, or other public places for business related purposes
- g) Parking charges
- h) Phone call charges for business related purposes
- i) Rail fares – *refer to Part C (9)*
- j) Taxi, airport shuttle or similar vehicle fares – *refer to Part C (9)*

7. Accommodations

- a) When a Claimant is travelling on college business and overnight accommodation away from the Claimant's residence is necessary, reimbursement will be made for the actual cost of reasonable accommodation in a hotel, motel or other similar establishment with the required detailed receipt or paid invoice.
- b) Economical and reasonable is determined by the comparison of other accommodations in the area during the period of travel for standard accommodations for single occupant.
- c) Upgrades can be purchased if the Claimant opts to pay personally for the price differential.
- d) A per diem allowance per night may be claimed as set out in Appendix "B" if using private accommodations or no receipt or paid invoice is available.

8. Airfare

- a) Economy class is the booking class for all flights unless an exemption has been granted for a demonstrated business reason.
- b) Personal upgrades can be used to upgrade to business class, or a Claimant may opt to pay personally for the price differential from economy class.
- c) Economy seat selection, baggage fees and booking fees are eligible for reimbursement.
- d) Claimants may add and pay for a personal leg to a business itinerary, while clearly distinguishing between business and personal expenses. If a combined business/personal itinerary is equal to or less than the cost of a business-only return airfare, there is no personal cost to a Claimant.

9. Business Use of Private Vehicle

It is imperative to acknowledge and accept the inherent responsibilities and risks associated with authorizing the use of a private vehicle for business travel. This includes, but is not limited to, the assumption by the Claimant of all risks related to wear and tear, damage to the vehicle, and any liability and resulting insurance premium increases arising from accidents or other incidents that may occur while the vehicle is being used for business purposes.

The college will not be held responsible for direct or indirect costs associated with these risks. Claimants are encouraged to ensure their insurance coverage is comprehensive and aligns with this level of use.

- a) If an insurer requires the Claimant's private vehicle to be insured for use when travelling on college business, the Claimant may claim the incremental expense of the business premium to a maximum as set out in Appendix "B", pro-rated if the insurance is for less than a year.
- b) The use of a Claimant's private vehicle may be authorized *if* other means of transport are not more direct, practical, and cost effective.
- c) When authorization is received for the use of a Claimant's private vehicle for business travel, the Claimant may claim an allowance, based on the kilometres travelled, at rates as set out in Appendix "B".

10. Ground Transportation

- a) Reasonable expenditures for taxis and public transportation to and from airports, between appointments, hotel locations and meeting locations are reimbursable, including reasonable gratuities as set out in Appendix "B".
- b) Automobile rental is preferred for trips over *500 kilometres return*. In a situation where a rental car is practical, an intermediate or smaller car is preferred; however, the size and type of rental car should be appropriate for the number of people in the car, road conditions, and nature of the need.

When renting a vehicle within Canada and the United States, optional extra insurance offered by the rental agency is not required as the college has coverage. The cost of insurance on vehicles rented outside North America is advisable and is reimbursable.

- c) In-car navigation systems and electronic toll payment (where appropriate) are reimbursable expenses however all other convenience options are non-reimbursable.

11. Meal Expenses

Regarding meal expenses during business travel, it is essential to claim only for meals that are genuinely purchased and consumed. Claimants should exercise sound judgment in their expense submissions. This includes recognizing situations where meals should not be claimed, such as when breakfast is assumed to have been eaten before departure for trips starting after the standard workday begins, when you have brought your own lunch, or when meals are provided complimentary.

The college will reimburse a Claimant for meals for college business provided meals are not already included in another expense i.e. conferences fees, airline tickets, or other organizations.

When travelling on college business, a Claimant may claim either:

- a) the actual cost of the meal with receipts; or
- b) the meal allowance.

Refer to Appendix "B" for allowable meal rates. The actual cost of the meal is the amount shown on the receipt, excluding alcoholic beverages, plus a gratuity of up to the rate stated in Appendix "B" of the meal cost.

12. Personal Expenses

For each consecutive twenty-four-hour period spent travelling on college business, a Claimant may claim an allowance for personal expenses at the rate set out in Appendix "B".

13. Tips/Gratuities

Tips/gratuities are a reimbursable expense and should be appropriate to the location, service level and local protocol and are never to exceed the rate shown in Appendix "B", of the total bill.

14. Miscellaneous Reimbursable Expenses

Examples of miscellaneous expenses that may be eligible for reimbursement are:

- a) business visa or passport and related expenses, where required and where the Claimant does not hold one; and
- b) laundry – a Claimant may claim for laundry and dry-cleaning expenses incurred after four consecutive nights while travelling.
- c) travel immunizations – if required for business travel;

15. Cash Advances

- a) Claimants seeking cash advances are required to submit their requests to Financial Services on the appropriate expense claim form, with estimated expenditure details and appropriate approvals. Submission must be received seven (7) working days prior to the date the advance is required.
- b) The Claimant is personally responsible for clearing this balance through the submission of an expense claim form with appropriate receipts or paid invoices and reimbursing the college for any outstanding portion of the advance.
- c) The Claimant is responsible to submit an expense claim form within thirty (30) calendar days of the return of the trip.

16. Expense Report Requirements

- a) Detailed original receipts for travel, meals (unless an allowance is being claimed) and other expenses should be included with the expense report. The receipt should itemize the purchases made including food and beverages consumed. Receipts containing alcoholic beverages will not be processed. If a detailed receipt is not available, the Claimant must provide a written statement attesting to the following:
 - i. the expense was incurred and related to Lethbridge College business;
 - ii. the expense has not been claimed previously; and
 - iii. the circumstances as to why the receipt is missing.

This attestation must be signed by Claimant and the approver of the claim.

- b) Expense claims **must** be submitted to Finance on a **monthly** basis to ensure timely and accurate reporting and to meet the public disclosure deadlines where applicable.
- c) Expense reports **must**, at a minimum, include the following components:
 - i. name, I.D. number and position of individual who incurred the expense;
 - ii. date of transaction(s);
 - iii. transaction amount(s);
 - iv. expense category (travel, including transportation, accommodation, meals and incidentals; and hospitality); and
 - v. description and rationale.

Part D: Hospitality

1. Hospitality refers to functions involving the provision of food, beverage, accommodation, transportation and other amenities at college expense to people who are not Board of Governors or Claimants of the Lethbridge College. Functions involving only people who work for the college (all those covered by this policy) are not considered hospitality functions.
2. Hospitality may be extended in an economical and consistent manner when:
 - a) it can facilitate college business; and
 - b) it is considered desirable as a matter of courtesy or protocol.
3. Expenses that do not fit the definition of college hospitality will not be reimbursed.
4. Prior written approval from the President and CEO or Vice Presidents is required for all hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages below), or for hospitality events of **\$600** or more.

When hospitality is appropriate

1. Hospitality may be extended on behalf of the college when:
 - a) engaging in discussion of official college matters with:
 - representatives from government;
 - donors;
 - business and industry; and
 - community groups.
 - b) honoring distinguished people for exceptional service to the college; and
 - c) other hospitality functions as approved by the President and CEO, providing they conform to the rules listed in this section of the policy.

Responsibilities regarding alcoholic beverages

1. Prior written approval is required from the President and CEO or Vice Presidents for hospitality events including alcohol or for **\$600** or more.
2. Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.
3. Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is an approved business case.
4. If alcohol is provided at a hospitality event, it should be provided in a responsible manner, e.g. food must always be served when alcohol is available. The offering of a pre-determined drive home service is encouraged.

Planning the Event

1. When choosing the venue:
 - a) use a college facility if there is one available and appropriate; and
 - b) if a college facility is not available and another is chosen, the President and CEO or a Vice President must provide prior approval.
2. Minimize costs where possible, but have due regard for the nature, size and intended business purpose of the event.
3. Notify the Lethbridge College Community Engagement Team at community.engagement@lethbridgecollege.ca

Managing the Guest List

1. The host extending invitation:
 - a) must document and justify the list of college representatives;
 - b) should keep the number of college representatives to a minimum, limiting it to those who have the most direct involvement in the business purpose of the event; and
 - c) may include the partner of the host or college representative only when required by protocol.

Submitting the Claim for Reimbursement

1. All expenses must be documented and include original itemized receipts.
2. The claim must include event details regarding:
 - a) purpose;
 - b) date(s);
 - c) location; and
 - d) type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.).

Part E: Public Disclosure of Information

1. The Director of Finance will submit a report of all travel, meal and hospitality expenses to Web Services for publication on the college internet on the following individuals' behalf:
 - a) the members of the Board of Governors;
 - b) the President and Chief Executive Officer; and
 - c) other members of the Executive Leadership Team (ELT).
2. Expense reports must, at a minimum, include the following components:
 - a) name and position of individual who incurred the expense;
 - b) date of transaction(s);
 - c) transaction amount(s);
 - d) expense category (travel, including transportation, accommodation, meals and incidentals; and hospitality); and
 - e) description and rationale.
3. Information that would normally be withheld under the *Freedom of Information and Protection of Privacy Act*, such as personal information, must be redacted from supporting documentation and will not be publicly disclosed.
4. Reports for reimbursed expenses will be made available online on a quarterly basis.



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Appendix "B": Travel Reimbursement Rates

Expense Type	Section Reference	Reimbursement with Receipt	Allowance without Receipt
Claimable Expenses without a Receipt	Part C (5)	N/A	\$12.75
Accommodations – standard room, single occupancy	Part C (7)	Actual expense	\$20.15
Airfare – economy airfare, seat selection, baggage, booking fees	Part C (8)	Actual expense	N/A
Business Use of Private Vehicle – authorized	Part C (9c)	N/A	First 500 km - \$0.55/km Additional km - \$0.165/km
Business Insurance	Part C (9a)	\$500 per year maximum	N/A
Excess Baggage	Part C (6e)	Actual expense	N/A
Ground Transportation – Taxis/Shuttles/Parking/Other	Part C (10a) Part C (6g)	Actual expense	\$12.75
Ground Transportation – Automobile Rental	Part C (10b,c)	Actual expense	N/A
Internet Connectivity	Part C (6f)	Actual expense	N/A
Meal Expenses*	Part C (11)	Actual expense, combined maximum \$75/day	\$64 daily rate
Breakfast			\$15
Lunch			\$19
Dinner			\$30
Personal Expenses	Part C (12)	N/A	\$10.00
Phone Call Charges – business related	Part C (6h)	Actual expense	N/A
Tips/Gratuities	Part C (13)	Actual expense, maximum 20%	N/A
Miscellaneous Expenses	Part C (14)	Actual expense	N/A

* Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.
Meal allowance without a receipt represents the maximum charge for a meal and include gratuities.
For travel in the US, meal allowances will be distributed in US\$ funds.