



POLICY: Travel Expense Policy & Procedures		POLICY NUMBER: FI-3
		PREVIOUS/REPLACES: Travel Expense Policy & Guidelines Use of Private Vehicles on College Business
APPROVED BY: Executive Council	EFFECTIVE DATE AS OF: December 6, 2022	PRIOR VERSIONS: December 17, 2020 October 30, 2019 April 8, 2016 December 21, 2015 August 18, 2015

1. Policy Statement:

To provide administrative assistance to the claimant and approval authorities regarding determination of reimbursable travel expenses for employees, research staff, students and visiting speakers or lecturers.

These guidelines apply to all individuals whose travel is paid for by funds administered by the Manitoba Institute of Trades and Technology (to be referred to as MITT). When an external granting agency's regulations are more restrictive than MITT's regulations, the granting agency's regulations shall take precedence.

As a publicly funded institution, MITT will endeavor to use its resources responsibly and effectively. Individuals should exercise care and judgment when incurring expenditures. Under no circumstances are personal expenses, personal travel expenses or personal entertainment expenses to be charged to any funds administered by MITT.

Reimbursement of eligible travel expenditures should be neutral. Employees should not benefit from travel as a means of additional compensation nor should they be penalized by having to incur personal expenditures for the travel.

Requests to cover travel expenditures not provided for in the guidelines must be made to the President through the Dean, Director, Principal or equivalent.

Expenditures should be prepaid, charged to MITT credit cards or charged as a purchase order wherever possible. Out of pocket expenditures should be made only when necessary.

- 2. Scope:** This policy applies to all MITT employees, students and Governing Board members that travel for work purposes.



3. Procedure:

Key Points for Travelers:

A Travel Request form must be completed in advance of all travel and attached to the Travel Expense Claim form when it is submitted. The following chart details the level of authority that is required under this policy.

	Within Manitoba	Within Canada	North America (Outside Canada)	International
Chair	N/A	N/A	Chair Audit & Finance Committee and President	Chair Audit & Finance Committee and President
President	N/A	N/A	Chair	Chair
Vice- President	N/A	President	President	President
Employee	Immediate Manager	Vice-President	Vice-President	President or Designate

Expenses related to and incurred in performance of MITT business, e.g. teaching, professional development, administration, etc. can be claimed.

Travel expenses being incurred should be the most economical that can be arranged.

Travel expenses being claimed, and any limitations regarding those expenses, are described in the guidelines below.

A copy of the Travel Expense Claim form should be printed to help keep track of individual expenses as they are paid.

Consider printing out a copy of the Mileage Expense Claim form to help you keep track of the trips taken and distances traveled while using a personal vehicle for travel on Institute business. Claims must be submitted on the Travel Expense Claim form and only one claim should be submitted for each trip.

A separate Travel Expense Claim form is required for each trip. This means that more than one trip cannot be included on a Travel Expense Claim form.

Original receipts must be provided. These receipts must include sufficient information to clearly detail the nature of the expenditure/purchase and applicable taxes.

Receipts for prepaid expenses must be attached.

For conferences, a copy of the conference registration form and event schedule/conference must be attached. Note: This documentation enables approvers to relate the appropriateness of the expenditure to the terms of the funding.



Foreign currency amounts must be properly converted to Canadian dollars (CAD).

Non-compliance with this Policy

Users of this policy will be held personally responsible for:

- unauthorized expenses;
- expenses which exceed the stated limits unless so authorized; or
- expenses which otherwise contravene this or any other applicable policy.

If it is determined that a claim or portion of the claim is fraudulent the following actions may occur:

- legal action may result in criminal or civil proceedings
- In the case of employees, disciplinary action up to and including dismissal under the Progressive Discipline Policy may be taken.
- In the case of students, disciplinary action under the Student Discipline Policy may be taken.

Procedure Summary and Approvals

1. Preparation

Claims must be made on the Travel Expense Claim form - only **one claim** should be submitted per trip. A separate Travel Expense Claim form is required for each trip. This means that more than one trip cannot be included on a given Travel Expense Claim form.

Claims must be submitted as soon as possible, but **no later than ten business days**, after returning from a trip. Claims submitted after the 2 months require a written explanation for the late submission.

Claims for reimbursement **must be accompanied by original receipts and/or paid invoices detailing expenses and applicable taxes.**

Credit card slips alone are not acceptable as they do not normally provide sufficient detail about the items being claimed.

Attach original receipts for prepaid expenses so that the travel expense claim package is complete. If the expenditures were paid in a foreign currency, refer to <https://www1.oanda.com/currency/converter/>

The claimant must sign the Travel Expense Claim form. This signature indicates that all expenditures incurred are related to MITT business, that charges included have not been claimed from other organizations, that expenditures comply with MITT or funding agency travel expense guidelines, and that the claimant has personally paid for all expenditures being claimed.

When forwarding the travel claim package for approval, attach all required supporting documentation including original invoices, event schedule/conference outline, if applicable, Travel Request forms, if applicable, etc.

Each claim must contain justification for the expenses incurred.



2. Approvals

The rule for approval is “one-over-one”. Expenditures must be approved by a person who is on the organizational chart above that of the individual submitting the claim. This will normally be the person’s manager who has the signing authority for the department to which travel costs are being charged, but in some cases may be the Executive Council member if supervisory approvals cannot be obtained due to managers’ absences or in unique instances as indicated in this policy.

Approval of the Travel Expense Claim form indicates that the expenses are considered to be appropriate and reasonable.

In no instance can an individual approve their own claim.

Allowable Expenditures

Accommodation

Accommodation expenses are reimbursable up to a level equivalent to standard, non-luxury hotel rates for a single room in a commercial establishment of reasonable class.

Travelers may stay in the designated hotel when attending a conference.

In some cases, local conditions for international travel may dictate that different levels of standards be employed to be consistent with North American norms. Consideration of location, safety issues, ground transportation, and other issues may all be considered when choosing accommodations at an international destination. Executive Manager approval is required by the employee if an upgrade from a standard rate is needed.

In limited cases the employee may be permitted to stay in an upper tier hotel when travelling internationally when MITT’s reputation is paramount to the purpose of the trip in order to meet cultural and partner expectations.

If an employee is required to spend more than one week of continuous time in a single location, arrangements for weekly or monthly rates are to be made if available and if at a lower cost than the standard rate.

Personal incidentals such movies, minibar, etc. are not reimbursable.

Original receipts (the detailed hotel bill) must be attached to the Travel Expense Claim form. Documents such as credit card slips cannot be used for reimbursement as they do not provide a detailed listing of the charges, including the applicable taxes, being claimed.

Private Accommodation - When a friend or relative provides accommodation to an individual, a maximum amount of \$30/day may be claimed in lieu of hotel accommodation for the portion of the stay that relates to MITT business. This amount(s) is normally used to provide the friend or relative with a token of appreciation (e.g. a dinner out, a small gift, etc).



Air Fare

The actual cost of air travel will be reimbursed up to an amount not exceeding the standard economy rate which allows for changes and baggage to the travel itinerary when traveling by the most direct route. Exceptions to this policy are allowed where an individual has reasons that require other arrangements (see Special Accommodation Considerations to Airfare Class).

MITT will cover the cost of one checked bag. Excess baggage or weight charges are reimbursable if the employee is required to transport additional baggage for business purposes.

Airfares usually have to be paid prior to the actual trip.

When an approved travel agent is used, the cost of the ticket, travel agent fees, and seat selection fees will be charged to MITT's account.

Whenever possible, travelers should take advantage of discounts by booking seat sales and excursion fares.

Amounts in excess of economy airfare, e.g. stopovers and other costs that are not related to MITT business, are considered to be a personal expense and are not reimbursable.

Reward points accumulated while on MITT business may be retained by the employee.

Attach airline tickets, prepaid tickets or electronic tickets (e-tickets) to the Travel Expense Claim form. For e-tickets, also include the itinerary, which provides additional verification of travel dates, ticket costs, payment information, etc. If the airfare is charged to an employee's personal credit card, the airfare can be claimed for reimbursement when the Travel Expense Claim form is submitted.

Business Class Air Fare

Business Class airfare may be permitted on international flights (excluding flights to the US) in limited circumstances. Factors to be considered (but not limited to) include:

- The flight must be over seven hours in length;
- The need for the traveler to attend meetings within a few hours of arrival;
- The impact on MITT operations due to the absence of the traveler (e.g., longer recovery time).

As an alternative, premium economy airfare including an extra night of accommodation to allow for recovery upon arrival at the destination may be considered where the above circumstances are present.

Both of these flight options require approval by the Executive Manager of the employee travelling.

Total travel time shall be calculated from the domestic point of departure to the point of arrival. International travelers should make an effort to compare the economy and business class rates for domestic legs of the trip. However, business class on these legs is permissible where costs are comparable and/or business needs supersede cost considerations (e.g. trip cancellation, flexible dates). Such approval must be pre-approved in writing (email is acceptable).



Where a domestic and/or US flight has multiple legs and it can be demonstrated that the business class rate is equal to or lower in price to the economy rate for all legs, an exception may be made to purchase business class tickets. Documentation of comparative pricing must be kept on file.

Flights of a higher cost airfare than is allowable under this policy can be purchased if the costs in excess are paid personally by the employee travelling.

Special Accommodation Considerations to Air Fare Class

MITT values and understands that some employees may have unique needs and require more space than what is provided by the airline for a standard economy seat. Special accommodation may be granted in the case of a medical condition, a physical requirement, or other potential issue. If an employee feels the need for more room they are encouraged to have a discussion with their respective Executive Manager to discuss flight options. Preferred seat options will be considered up to and including Premium Economy depending on the employee's needs which must be approved by the Executive Manager of the employee travelling.

Child Care and Elder Care

Whenever individuals are authorized by MITT to travel for purposes related to the performance of their duties and they incur child or elder care expenses as a result of such travel that they would not have paid otherwise, those expenses will be reimbursed, to a maximum of \$40.00 per child/elder per day.

The appropriate Dean, Director, Principal or Equivalent must approve the child or elder care in advance of the trip.

Reimbursement for child or elder care expenses must be supported by an appropriate receipt, including a Social Insurance Number (SIN) if the care provider is an individual, attached to the Travel Expense Claim form.

Amounts paid to a spouse, partner or family member may not be claimed.

Hospitality Expenses

Public accountability, as well as limited budgets, require faculty and staff to exercise particular care when incurring and/or approving hospitality expenses.

Hospitality expenses/entertaining while traveling may be claimed provided that the function was necessary and directly related to MITT business given the nature or purpose of the travel. Claims for alcohol will only be considered in circumstances where protocol dictates that alcohol be provided. Prior approval at a minimum at a vice-president level or higher is required and actual costs must be submitted to the Associate Vice-President, Finance & Campus Services for approval. Hospitality claims **must** include the name of the guest(s) of the Institute and the name of the company or agency the guest(s) represents.

The Traveler must deduct a portion of the approved per diem amount for breakfast/lunch/dinner meeting(s) incurred while claiming expenses for the rest of the meeting.



Any excessive/unreasonable costs for meals and beverages incurred while entertaining are a personal expense of the individual and/or the other persons attending the function and will **not** be reimbursed.

Costs are to be clearly identified. The reason(s) for the entertainment expense, together with the names of all individuals in attendance, are to be attached to the claim.

Attach original receipts to the Travel Expense Claim form.

MITT will pay for gifts for international clients within reason.

Meals

MITT will reimburse individuals for meals based on a per diem rate as stated in this policy. Note: Receipts do not have to be submitted if you are claiming the per diem.

In situations where the actual meal costs are in excess of the per diem rates, the employee may seek approval from their manager to be reimbursed based on the actual meal costs provided such expenses are appropriate and reasonable given the location and purpose of the travel. **In these situations, receipts are required for all meals paid for during the trip.** Note: The reason(s) for the exception must be adequately documented and attached to the claim.

Exceptions to this policy are allowed where an individual has medical reasons that require specific meal arrangements.

Where meals are paid for outside the per diem allowance (i.e., meal was purchased as part of a meeting and submitted individually), the portion of the per diem allowance applicable to the meals provided must be deducted and cannot be claimed.

Canada and the United States: There are separate rates for travel within Canada and in the United States that are set annually by the Finance Department and approved by the President, Vice-President, or designate.

- Canada: Currently the rate is set to \$80 (\$20 for breakfast, \$25 for lunch and \$35 for dinner). Gratuities and tips are included in this rate.
- The United States: Currently the rate is set to \$100 Canadian dollars (\$20 for breakfast, \$35 for lunch and \$45 for dinner). Gratuities and tips are included in this rate. There is no foreign currency exchange applied to this amount.

All other international destinations: There are separate rates for travel outside of Canada/the US. MITT uses the foreign per diem rates as published by the National Joint Council of Canada for all international travel. These rates can be found at: <http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a4-eng.php> (Travel Directive, Appendix D - Allowances - Module 4). Gratuities are included in the per diem rates. There may be exceptions to these rates depending on the nature and length of the trip. This will be dealt with on a case-by-case basis.



Laundry

Reasonable laundry expenses are reimbursable and would normally apply to trips in excess of 4 consecutive days.

Parking

Hotel, airport and public parking expenses that relate to MITT business are reimbursable. Original receipts, other than for metered parking, are required.

Passports

Passport fees, visa fees and vaccination or medications are reimbursable expenditures if they had to be obtained to facilitate travel on MITT business to an international destination.

Registration Fees

Individuals are allowed to be reimbursed for registration fees.

Taxis

Only taxi costs plus a reasonable tip that relate to MITT business will be reimbursed. Original receipts are required. In cases where receipts are not available, a schedule needs to be included stating the purpose of the taxi trip, the date, pick up and drop off locations, as well as the amount.

Telephone

Business telephone calls are reimbursable. Employees travelling in the United States or internationally with a corporate issued mobile device must purchase a travel cellphone package through the IT Department at least three days prior to departure.

Personal long distance calls, allowing an individual to stay in reasonable contact with their immediate family, are reimbursable. This would generally mean making one or two calls for a trip of up to 4 days in duration.

Additional calls may be eligible given consideration to the length of travel, family situation, etc. In these situations an explanation needs to be attached to the Travel Expense Claim.

Activities While Attending a Conference:

Conferences may have special activities and events for registrants. Conference activities that include all participants and are an integral part of the conference are normally allowed as a reimbursable expense. Where ever possible, the employee should obtain approval prior to the travel dates.

Vehicles:

Reimbursement of vehicle expenses varies depending on the ownership for the vehicle – personal use of vehicle, rental or a MITT vehicle – see below for details. In all cases and at all times, while on MITT business, MITT employees are expected to model a high standard of ethical behavior including but not limited to adherence to legislation. Any cost associated with penalties or fines while driving on MITT business is the responsibility of the employee.



Use of Personal Vehicle:

Occasionally, individuals use their personal vehicle for travel on MITT business. In these situations, travel costs are reimbursed on a per kilometer basis. The kilometric rate includes prorated costs such as insurance, vehicle depreciation, regular maintenance costs, gas, etc. The rate is determined by MITT on an annual basis (Current rate is \$0.53 per kilometer driven).

Mileage between an employee's residence and the employee's primary work location is not reimbursable. In a situation when the employee works remotely (e.g., their home) and is travelling on MITT business from home to a location which is not the employee's primary work location, mileage may be reimbursed. To comply with CRA requirements, the calculation of the mileage shall be based on what the mileage would be from their regular MITT office to the event and back. In limited circumstances, the mileage may be based from their home to the event and back with the approval of their respective Executive Council member.

The private motor vehicle must be roadworthy and driven in compliance with relevant legislation. Employees must hold a valid driver's license for the class and type of vehicle they are driving.

Costs for car washes, towing charges, oil changes, etc. are the responsibility of the individual and are not reimbursable by MITT. Parking costs (see Parking above) associated with the authorized use of a private vehicle are reimbursable.

Costs for long-distance trips are not to exceed full economy airfare unless there is more than one individual traveling or stops are required for business purposes. Full economy airfare is further defined as being equivalent to booking an economy airline ticket two weeks in advance.

Individuals must complete and attach a Mileage Expense Claim form. Mileage must be claimed within the fiscal year it was accrued. Mileage claims may be audited or reviewed.

Individuals, traveling in a private vehicle as passengers, may not claim for kilometers traveled or the cost of equivalent public transportation.

All costs incurred by an individual as the result of a collision or other physical damage to their personal vehicle is the responsibility of the individual and are not reimbursable by the Institute. It is recommended that employees carry a minimum of \$2 million third party liability coverage on their vehicle.

Use of Rental vehicle:

Normally, vehicle rentals are reimbursed for intermediate, compact or economy sized vehicles. Original rental agreements are to be attached to the Travel Expense Claim form along with related fuel receipts.

The cost of insuring the rental vehicle while on MITT business is a reimbursable expense.

Additional personal accident insurance is not reimbursable.



Use of MITT Vehicle:

All use of the vehicle is limited to business purposes. Under no circumstances may it be used for personal reasons.

Any costs associated with operating the vehicle such as gas or repairs will be reimbursed.

If an accident occurs or if the vehicle sustains any damage it must be reported to the Finance Department immediately.

Non-Allowable Expenses

Examples of personal, non-allowable expenses, include:

- Interest charged on outstanding credit card balances.
- Fines.
- Costs associated with failing to cancel transportation or hotel reservations.
- Expenditures such as entertainment, tickets to shows or sporting events, etc.
- Lost or stolen tickets, cash or personal property. Note: Travelers need to make sure that their personal insurance provides adequate coverage for personal property.
- Any other personal (e.g. clothing) or excessive expenditures.
- Expenses for a spouse are not reimbursable unless it can be demonstrated that their presence provides a specific benefit to the Institute. These situations require the approval of a President or Vice-President.

Other Items

Insurance Coverage

Out-of-country medical insurance premiums, if required, are reimbursable expenses. MITT employees who are covered by an extended health care plan should review the benefits provided by that plan to determine what items are covered, whether there are any exclusions, and to ensure that duplicate insurance is not being purchased.

Additional life insurance is considered a personal expense of the claimant and is not reimbursable.

MITT maintains insurance coverage for Institute property that is taken on trips. It is recommended that a Travel Request form must be completed by all individuals who travel on MITT business to ensure that insurance claims can be documented and processed as quickly as possible.

Purchase of additional insurance coverage for travel within Canada is not a reimbursable expense if the employee is covered by the MITT Blue Cross policy. Travel health insurance may be reimbursed for part-time employees or students who are travelling outside Manitoba and do not have Blue Cross coverage.



Flight cancellation insurance is not a reimbursable expense. MITT will self-insure and reimburse reasonable claims for canceling flights. All international travel should be paid for using the TD Aeroplan Visa Business Card which provides cancellation insurance.

Personal Travel

Combining business travel with personal travel

MITT does not provide reimbursement for personal expenses incurred while on official MITT business. If, for other than MITT business, a traveler takes an indirect route or interrupts travel on a direct route, reimbursement for transportation will be the lesser of the actual charge or the charge that would have been incurred by traveling the direct route. In these situations, a breakdown of costs needs to be obtained from a Travel Agent. The personal portion of the trip costs will not be reimbursed.

Travel expenses of spouse/partner and families

Expenses for an individual's spouse/partner and family are neither reimbursable nor subject to advance payment. When family travel results in a reduced airfare, such as a family plan or charter flight, the MITT will pay the lesser of the actual expense incurred for the individual's portion of the flight or the economy fare for the individual's travel. Additional accommodation costs that may result from a spouse/partner or child occupying a room are not reimbursable.

Travel Advances

Travel advances must be approved by an appropriate Manager. Travel Advance Claim Form must be submitted to Finance department.

4. Administration:

The Associate Vice-President, Finance & Campus Services is responsible for ensuring this policy is adhered to.

5. Review:

The Associate Vice-President, Finance & Campus Services will review this policy annually and update if necessary any of the stated reimbursable rates. Revisions will be submitted to the President for approval.

A review of the entire policy will be undertaken every five years and submitted to Executive Council.

6. Reference:

Expense Reimbursement Standards Policy
Purchase & Reimbursement for Alcohol Purchases Policy
Progressive Discipline Policy
Student Discipline Policy