

TITLE: TRAVEL AND RELATED EXPENSES

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POLICY STATEMENT:

Red Deer College (RDC) recognizes the need for employees to travel on College business in the performance of their academic or administrative duties. Expenses incurred in the course of travel on approved College business are necessary and appropriate, with due regard for accountability.

PURPOSE:

The intent of this document is to set standards for planning and arranging necessary travel to conduct authorized College business or employee professional development, and for reimbursement of related expenses.

SCOPE:

This Policy and the procedures associated with it apply to all employees, officers, and other representatives of RDC travelling on College business and professional development activities.

It encompasses all expenses related to employee travel, external professional development activities, and other related business expenses.

Contractors' travel expenses are reimbursed as stated in each service contract and are not guided by this Policy.

PRINCIPLES:

RDC reimburses and pays, in a timely manner, for the employee travel and related expenses that are necessary, reasonable and appropriate for the business or professional development activity undertaken.

Reimbursement of expenses is conducted in a fair and equitable manner, with due regard for accountability.

This Policy is consistent with the laws of Canada and the Province of Alberta, with collective agreements in force with the bargaining units of the College, and with other policies of the College.

DEFINITIONS:

Business Travel: movement on official business of the College from one's normal place of employment to another destination, and return from there to one's normal place of employment. Includes professional development related travel for faculty and staff, that is paid from RDC funds or involving RDC vehicles for transportation. It specifically excludes commuting between one's home and regular place of employment.

Detailed Receipt: a receipt provided by the vendor or supplier which itemizes the goods or services purchased, indicates the date, name of facility, amount of taxes charged, and a total.

Economy Class Without Restrictions: the lowest air or rail fare without restrictions on travel dates, changes, or advance reservations. (Changes and advance seat selection is usually available for a fee.)

In-province Travel: travel within the Province of Alberta.

Local Travel: travel within the city and county limits of Red Deer.

Mid-range Hotel: a facility that offers mid-range service, such as food and beverage room service, in-room entertainment, Wi-Fi, but usually does not provide upscale restaurants and lounges, valet and concierge services or private dining facilities.

Most Economical Mode of Travel: the most practical mode of travel taking into consideration the time spent in travel, impact on the productivity of the traveller, cost of transportation, and allowances and subsistence required for the duration of a trip.

Out-of-province Travel: travel to a destination outside the Province of Alberta.

Senior leader: exempt employee at the Dean/Director level and higher.

GUIDELINES:

1. RDC pays necessary and reasonable travel expenses incurred by employees of the College in performing their work duties.
2. Expenses incurred under this Policy must be:
 - 2.1. directly related to the business of the College,
 - 2.2. allowable,
 - 2.3. permitted under the terms and conditions of the funding source, and
 - 2.4. properly documented.
3. Employees are reimbursed for all applicable taxes charged on allowable expenses. Allowances are deemed to have Goods and Service Tax (GST) included in the amount.
4. When employees receive a discount or credit that reduces the original travel cost, only the net expense may be recovered.
5. Employees are expected to select the most economical mode of travel, based on cost, duration, convenience, safety, and practicality.

6. Employees are expected to select mid-range lodging and commercial eating facilities, based on cost, safety and convenience.
7. When employees' travel expenses are paid in full by the third party, those expenses are not eligible for the reimbursement by the College.
8. Where a portion of travel expenses is paid by the third party, a partial expense claim may be submitted to the College. Copies of receipts are acceptable in these circumstances and should be accompanied by a copy of the reimbursement cheque from the other funding source.
9. Where expenses are covered partially or in full by a third party, any fee, attendance allowance or honoraria paid to a College employee as a result of representing the College in a business related or professional capacity is:
 - 9.1. retained by an employee when those amounts represent their taxable income, or
 - 9.2. contributed to the College scholarship fund when received as a gift.

PROCEDURE:

I. GENERAL

A. AUTHORIZATION

1. College travel, including a destination, purpose, mode of transportation and an estimate of related expenses must be **pre-authorized** on an approved form by a:
 - 1.1. direct supervisor, in case of out-of-province travel within Canada, or
 - 1.2. direct supervisor **and** a respective Senior Leader in case of trans-border and international travel.
2. Travel authorization is conditional and may be revoked for the reasons including but not limited to:
 - 2.1. safety,
 - 2.2. funding,
 - 2.3. work commitment, or
 - 2.4. any other reason as determined appropriate by the College.
3. Actual expenses are reviewed, reconciled to a pre-authorized trip budget, and approved by the employee's supervisor with spending authority, or the respective professional development signing designate in case of professional development related expenses.
4. Where the employment contract is terminated before the planned activity and no other agreement is in place, the College is no longer responsible or liable for the former employee's attendance and expenses. It is expected that the College is reimbursed for all prepaid expenses, less any applicable cancellation fees.
5. Spending authorities authorizing payment or reimbursement of expenses have the responsibility to ensure:
 - 5.1. expenses were incurred and claims made in accordance with this and other applicable policies,
 - 5.2. actual expenses incurred for the trip are within the approved trip budget,

- 5.3. correct department (organization) is charged for the expenses, and
 - 5.4. documentation submitted is complete and will prove satisfactory to internal and external auditors.
6. Each traveller claims only their own expenses.

B. CENTRALIZED TRAVEL MANAGEMENT

1. RDC has contracted with a preferred travel agency to provide travel services to College travellers. All air travel is arranged through this agency. Refer to *Appendix B* for contact information. Hotel, car rentals, and other travel arrangements can be made separately or through the preferred agency.
2. The travel agency maintains confidential traveller profiles on all College business travellers to facilitate current and future travel arrangements.
3. Travel booked through the agent is direct billed to the College. Travel booked online through the agency's portal is charged to a personal credit card or College purchasing card at the time of booking.

C. TRAVEL OUTSIDE OF CANADA

1. Travel and/or funding is approved before out-of-province travel is arranged and the trip commenced.
2. No individual is required or permitted to travel to countries or regions where the Global Affairs Canada level of security risk rating is "Avoid non-essential travel" or "Avoid all travel", unless approved as an exception by a respective Vice President in consultation with Risk Services.
3. Travellers are responsible to monitor current travel advisories to countries and regions in which they are travelling or intending to travel, **prior to and while travelling**, to ensure that they take reasonable measures to mitigate risks to themselves or others in their company.
4. Canadian citizens travelling on College business are recommended to register through the Registration of Canadians Abroad service (online or in person).
5. RDC pays costs associated with entry visas, exit fees and recommended inoculations where these are required.
6. The cost of obtaining a valid passport is not reimbursable.
7. Expenses related to travel outside of Canada are paid in Canadian dollars on the basis of:
 - 7.1. actual cost in Canadian dollars, evidenced by credit card statements, or
 - 7.2. cost to buy related foreign currency, evidenced by bank receipt, or
 - 7.3. exchange rate published by the [Bank of Canada](#) for the applicable travel dates, in the absence of any other evidence.

D. INSURANCE

1. Medical Insurance

- 1.1. Appropriate and adequate insurance must be secured before undertaking College business travel.

- 1.1.1. RDC administers a benefit plan that provides emergency health coverage for faculty and staff.
- 1.1.2. For those employees that are not eligible or have opted out of the College's benefit plan, the College has obtained separate emergency health coverage for **business related travel only**. A copy of the insurance policy or more information can be obtained from Risk Services.
- 1.1.3. Those individuals that are not eligible for either of the above coverage are solely responsible for obtaining coverage through their own means and at their own expense.

2. Trip Cancellation and Interruption

- 2.1. Personal travel insurance (e.g. trip interruption, trip cancellation, baggage loss etc.) is generally not a reimbursable expense.

3. Automobile Insurance

- 3.1. **College vehicles** are covered by an automobile insurance policy obtained by the College. All incidents (including vandalism, hit and run, and accidents) involving College-owned vehicles, regardless of the amount of damage, must be reported to RDC Risk Services, in addition to any required contact with local law enforcement in the jurisdiction of the accident.
- 3.2. College insurance policy extends to **rental vehicles** rented on a short-term basis within Canada and continental USA. Damage and liability coverage is limited to RDC employees and students listed on the rental agreement, while performing any activity that is part of their employment or educational duties. Proof of insurance or more information is available from RDC Risk Services.
- 3.3. In the case of an accident in either College or rental vehicles, the respective department or funding source is responsible for any amount deductible under the policy.
- 3.4. Employees **renting vehicles outside of Canada and continental USA** are required to purchase rental-car insurance. RDC recommends a \$2 million liability and non-deductible collision damage coverage (CDW). Incidents need to be reported to RDC Risk Services.
- 3.5. Where personal travel is combined with business travel, the College's insurance covers only the rental period directly associated with the College business travel. Any use of rental vehicles in pursuit of personal interests and activities is not covered.
- 3.6. RDC does not provide insurance for employees' use of their **personal vehicles** on College business. Employees are responsible to advise their insurance company of the exact nature and extent of College business travel, as their personal insurance assumes responsibility for coverage. The College does not assume any responsibility for:
 - 3.6.1. any regular or additional liability/damages coverage required for personal vehicle use on College business, or
 - 3.6.2. reimbursement of deductible amounts related to insurance coverage, or
 - 3.6.3. increase in insurance premiums following an accident.

E. RECEIPTS

1. A detailed receipt is required where an expense reimbursed or paid is other than a stated allowance. A detailed receipt provides the amount of taxes paid to ensure proper claiming of input tax credits.
2. Original receipts are required for claiming actual meal expenses. Where it is not possible to ascertain whether a receipt is original or replicated (e.g. online purchases, registration, car rentals, hotel receipts), the receipt must be issued in the name of the claimant to avoid duplicate payments.
3. Where the traveller certifies that the receipt was lost, accidentally destroyed, or unobtainable, for all expenses in excess of \$10, a personal declaration may replace the receipt. Refer to the [Lost Receipt Declaration form](#) for further details.

F. ALLOWANCES

1. Allowances cover **employees'** daily travel expenses related to the College business for the use of:
 - 1.1. one's personal vehicle, or
 - 1.2. incidental expenses.
2. For the purpose of mileage reimbursement, it is deemed that the place of departure and return is the employee's normal place of employment when appropriate and reasonable.
3. Incidental allowances on a per-night basis are provided for overnight trips to cover expenses such as bottled water, coffee, local telephone calls, cash tips, or similar incidental expenses.
4. Allowances for travel outside of Canada are reimbursed in Canadian dollars.
5. Allowance rates are regularly reviewed and revised as needed. Schedule of the current rates is outlined in Appendix A of this Policy.

G. TRAVEL ADVANCES

1. Where a cash advance is required to cover meal, ground transportation, and incidental expenses, an approved payment request estimating the amount required is submitted to Financial Services at least ten (10) but not more than twenty (20) working days prior to the intended departure.
2. Employee receiving an advance reconciles it on the expense claim form, following the applicable travel.
 - 2.1. All travel advances must be accounted for within thirty (30) days of travel or June 30.
 - 2.2. When the amount of the advance exceeds expenses, the employee reimburses the College for the difference. A cashier receipt must be attached to the claim.
 - 2.3. Where expenses exceed the amount of the advance, the employee is reimbursed for the difference.

H. EXPENSE CLAIMS AND REPORTS

1. Employees itemize by date all expenses using RDC [Travel and Expense Claim and Trip Summary Report form](#), describing expenses in detail, including a purpose of the expense and persons or organizations visited.
2. The **Travel and Expense Claim and Trip Summary Report** is completed and submitted to Financial Services by the earlier of:
 - 2.4. one (1) month following the event or return date, or
 - 2.5. June 30.
3. Other expense reports, such as purchasing card statements or air fare invoices, are reviewed, approved, and submitted to Financial Services by their due date.
4. All expense reports must be adequately substantiated and approved.

I. COMBINING BUSINESS AND PERSONAL TRAVEL

1. When personal activities or family travel are combined with business travel, the College only pays expenses:
 - 1.1. based on the **most economical method** of travel,
 - 1.2. **related to the business activities** associated directly with the College,
 - 1.3. **related to the days** associated directly with College business, and
 - 1.4. **related to the employees** of the College authorized to travel on this trip.
2. Air travel expenses that include any stopover or destination, other than normal connecting airports necessary for the business travel, are reimbursed, with the submission of a written quote obtained **prior** to the travel, at the time the airfare is purchased, at the **lower of**:
 - 2.1. the actual cost, or
 - 2.2. the cost to/from the business destination.

J. TRAVEL INCENTIVE PROGRAMS

1. Provided that there are no additional costs to the College, employees travelling on College business can join loyalty programs.
2. Travel incentive points earned by employees while travelling on College business may be retained by employees for their personal use.
3. Employees may not select one carrier versus another to obtain points if the result is a higher fare.
4. RDC does not reimburse employees for the value of travel vouchers or incentive points used to pay for business travel.
5. College business travel paid in part or full by the converted incentive points is subject to this Policy.

K. INTERPRETATIONS AND NON-COMPLIANCE

1. Financial Services provides a definitive interpretation of the application of this Policy.

2. Expenses resulting from mistakes or misinterpretations of procedures are individually reviewed and assessed for eligibility by Financial Services and the decision is communicated back to the claimant and the respective senior leader.
3. Expenses resulting from non-compliance of this or any related policies are not eligible purchases of RDC and the College is not responsible for the payment. If non-compliance is determined after the payment is made by the College, the College may request a reimbursement.
4. When external granting agency regulations differ from those of RDC and the funding agreement explicitly requires that the funding agency's regulations apply, the agency's regulations take precedence.
5. A consistent pattern of non-compliance with any part of the Policy and associated procedures, observed by Financial Services, is addressed in a progressive manner and may result in disciplinary action up to and including dismissal.
6. Periodic internal audits of travel expenses are conducted to ensure integrity of travel-related financial transactions.

II. TRANSPORTATION

A. PUBLIC TRANSPORTATION

1. Air and Rail Transportation

- 1.1. The standard for air and rail travel is *economy class without restrictions* (as [defined](#) within this Policy) by the most direct route.
- 1.2. Air and rail travel arrangements should be made as far in advance as possible to take advantage of lower fares.
- 1.3. Advance seat selection is encouraged to ensure seat availability at the time of travel.
- 1.4. Any unused ticket paid or reimbursed by the College is credited back to the College.

2. Ground Transportation

- 2.1. When necessary, employees travelling on College business select the most cost effective mode of public transportation appropriate for the situation.
- 2.2. Where public transit is not the most practical option in terms of time and money, other modes of transportation are acceptable.
- 2.3. Only **licensed** public transportation, whether regularly scheduled (bus, subway, ferry) or on-demand (taxi, shuttle), is suitable for College business travel.
- 2.4. Costs of hired automobiles and drivers are, in most cases, not reimbursable.

B. COLLEGE VEHICLES

1. College-owned vehicles are available to all RDC departments for business purposes only.
2. The vehicles are booked through Material Management using the [Vehicle Requisition form](#) and following the procedure outlined on the form.

3. The College pays or reimburses users for the cost of fuel and other related expenses with the submission of original detailed receipts.
4. For information on insurance coverage, refer to Procedure [I.D.3.1. "Automobile Insurance"](#).

C. RENTAL VEHICLES

1. RDC pays or reimburses employees for the actual necessary costs incurred in renting a vehicle that is appropriate for the circumstances. Fuel costs are paid or reimbursed with receipts.
2. In most cases, a maximum of a mid-size vehicle will be considered appropriate.
3. Rental vehicles should only be used when less expensive public transportation is not available or is not the most practical mode of transportation.
4. One-way rentals, long-term rentals, and long-term parking of rental vehicles are not advisable due to the cost.
5. It is recommended that vehicle rental reservations are arranged through:
 - 5.1. local car rental agency for **in-province** travel¹, or
 - 5.2. the College's preferred travel agency when renting **out-of-province**.
6. College insurance policy extends to rental vehicles rented on a short-term basis within Canada and continental USA. For further information on insurance coverage and requirements, refer to Procedure [I.D.3.2. through I.D.3.5. "Automobile Insurance"](#).

D. PERSONAL VEHICLES

1. Where a personal vehicle is used (use of College or rental vehicles is preferred), it is recommended only for local and, at most, the in-province business and professional development related travel.
 - 1.1. A travel allowance (kilometer rate) is provided to cover the cost of fuel, wear and tear, registration, and insurance for the use of the personal vehicle while on College business.
 - 1.2. Employees using their personal vehicle for in-province business travel are reimbursed for the expenses at the kilometer rate effective at the time of travel (for current rates, refer to the [Appendix A](#)).
 - 1.3. The maximum claim for a trip to the airport is a pre-set amount for one round trip and short-term parking fees, even when two trips are made to drop off and pick up the traveller.
 - 1.4. When employees elect to drive their personal vehicle for out-of-province business travel, they are entitled to reimbursement rate equivalent to 40% of the current regular kilometer rate. This reduced rate applies:
 - 1.4.1. to the total distance travelled (departing from and returning to the main RDC campus),

¹ Negotiated rental vehicle rates and other information available on the Loop>Services>Travel Management

1.4.2. for the duration of the business trip, including use of one's vehicle at the business destination, and

1.4.3. to a maximum of \$625.00.

1.5. When personal vehicle is driven outside of province, reimbursement for meal and accommodation is limited to expenses related only to the business activity at the destination. Specifically excluded are all unrealized expenses, such as airport parking fees etc.

1.6. Vehicle travel log is to be kept and submitted with the expense claim for reimbursement unless the pre-set allowance amount is claimed (refer to the [Travel and Expense Claim Procedures](#) for the ground travel chart and pre-set amounts to select destinations).

1.7. For information on insurance requirements, refer to Procedure [I.D.3.6. "Automobile Insurance"](#).

E. PARKING

1. Cost of parking is reimbursable with receipts.
2. Long-term parking is reimbursed at the lower of:
 - 2.1. cost of the daily parking necessary for conducting the College business, or
 - 2.2. cost of the weekly (or other such time period) parking, when parking time is extended due to personal needs.
3. Cost of metered parking under \$5 is reimbursable without a receipt.

III. ACCOMMODATION

1. Employees travelling on College business are reimbursed for the reasonable cost of accommodation associated with that business, with the submission of original detailed receipts.
2. A standard for accommodation, with the exception of conference hotels, is a single standard room at a mid-range facility. If premium accommodation (either hotel or room) is booked, the College reserves the right to reduce the claim to a rate comparable to the mid-range facility available in the location in that time period.
3. It is recommended that reservations are made for the business traveller by the College's designated travel agency, ensuring that RDC has secured discount rates with the selected hotel.
4. When booking accommodation, it is advisable to select options that allow changes or cancellations at no charge. Where an employee fails to promptly cancel or change the booking, hotel cancellation and "no show" charges are responsibility of the employee.
5. Expenses such as mini-bar charges, hotel movie rentals, and/or gym admissions are not reimbursable expenses.
6. Any meal expenses charged to a room require a detailed restaurant receipt for reimbursement.

IV. MEALS

1. Employees travelling on College business are reimbursed for actual meal expenses with the provision of original detailed receipt.
2. A maximum reimbursement for food and beverage in Canada and USA cannot exceed \$75 per day, with the cost of one single meal not exceeding \$45, inclusive of taxes and gratuities to a maximum of 15%.
3. For the purpose of assessing the daily meal maximums,
 - 3.1. Expenses in foreign currency, when incurred in USA, are paid the USD equivalent in Canadian dollars.
 - 3.2. In currencies and countries other than USA and Canada, the maximum is determined based on the most recent [National Joint Council Rates](#).
4. Meal expenses, one expense per meal, can only be claimed as follows:
 - 4.1. breakfast, if time of departure for the activity is earlier or time of return is later than 7:30 a.m.,
 - 4.2. lunch, if time of departure for the activity is earlier or time of return is later than 1:00 p.m., and
 - 4.3. dinner, if time of departure for the activity is earlier or time of return is later than 6:30 p.m.
5. Expenses are not claimable when meals are included in scheduled activities or paid by a third party.
6. Meal expenses incurred locally are not reimbursed, unless incurred while hosting and in accordance with the *Hosting and Business Expenses Policy*.
7. Alcohol is not reimbursable as part of a travel or meal expense, other than as stipulated in the *Hosting and Business Expenses Policy*.

V. MISCELLANEOUS EXPENSES

1. Miscellaneous expenses incurred while on a business related travel, from which the travellers retain a benefit beyond the trip for which they are reimbursed, may only be reimbursed to the extent that they pertain to the trip.
2. Expenses are not reimbursable when they are deemed to be substantially personal in nature or primarily of a benefit to the traveller.

OFFICER RESPONSIBLE: VP College Services

RECOMMENDING AUTHORITY: Service Council

CONSULTATION FOR REVIEW: Deans' Council

POLICY REVIEW DATE: July 2019

EFFECTIVE DATE: July 15, 2016

REVISION HISTORY: February 1, 2001
June 1, 2006
November 1, 2010
January 1, 2016
July 1, 2016

RELATED POLICIES:

- [Hosting and Business Expenses](#)
- [Signing Authority and Contract Execution](#)

CONNECTION TO BOARD POLICIES:

All RDC policies support relevant Board of Governors policies.

APPENDICES

A. Allowances and Reimbursement Rates

Category	Expense	Rate
Transportation	Use of private/personal vehicle in-province	\$0.50/km
	Use of private/personal vehicle out-of-province (kilometer rate applies to the total distance travelled)	\$0.20/km
	Maximum reimbursable at the reduced kilometer rate (out-of-province travel)	\$625.00
	Air and rail economy fare without restrictions	Actual expense with receipt
	Public transportation (bus, subway, ferry, taxi, shuttle)	Actual expense with receipt
Accommodation	Single standard room in a mid-range facility	Actual expense with receipt
Meals	Maximum reimbursable with receipts per individual meal in Canada and USA	\$45.00
	Daily maximum reimbursable with receipts in Canada and USA	\$75.00
	Maximum expenses outside of Canada and USA	National Joint Council Rates
Incidental	Per night on overnight trips	\$10

B. Designated Travel Agency

- ❖ Red Deer College's travel agency of choice is UNIGLOBE One Travel.
- ❖ UNIGLOBE One Travel can facilitate air travel, ground transportation, accommodation, individual and, group travel arrangements.
- ❖ The Agency maintains confidential travel profiles on all College business travellers to facilitate travel arrangements.
- ❖ RDC is serviced out of UNIGLOBE's Calgary office located at
 1400 Kensington Rd NW, Ste 200
 Calgary, AB, T2N 3P9
- ❖ Agency provides both agent and online booking services.
- ❖ For the convenience of online booking, UNIGLOBE One Travel employs Concur online reservation tool.
- ❖ Contact and other information regarding UNIGLOBE and centralized travel management is posted and updated regularly in the Loop > Services > Financial Services.

C. Non-reimbursable Expenses²

Category	Expense
Insurance	Personal travel insurance
	Rental vehicle insurance for rentals in Canada and USA
	Personal vehicle insurance premiums, increases in insurance premiums following an accident or deductible amount related to insurance coverage
Transportation	Portion of airfare booked with loyalty points
	Travel stopovers, except those necessary for College business or unavoidable
	Traffic and parking fines
	One-way vehicle rentals
	Long-term parking of rental vehicles
	Personal vehicle kilometrage expense without a vehicle travel log, when a pre-set amount is not claimed
	Fuel expense for personal vehicle
	Any expense or portion of the expense that can be considered personal (such as commute from home to work, stopovers and detours to satisfy personal needs and interests)
	More than one round trip by a personal vehicle for drop off and pick up at the airport
	Hired driver services
	Unlicensed transportation services
Accommodation	Hotel cancellation and "no show" charges
	Hotel charges for a premium room
	Unlicensed commercial accommodation
	Private accommodation
	Mini-bar refreshments
Meals	Alcohol
	Meal expenses incurred locally, unless incurred for hosting purposes
	Expenses exceeding allowable maximum
	Gratuities exceeding 15%
	Expenses for meals that have been supplied by the third party or are already included in another expense (such as conference meals)
Miscellaneous	Any expense or portion of an expense that may be considered personal in nature
	Any expense or portion of an expense that has been paid, refunded or reimbursed to the traveller by another organization or credited back to the College
	Any expense or portion of an expense that is not permitted under the terms and conditions of the funding source.
	Credit card and service charges
	Items lost or stolen in transit
	Laundry and dry cleaning expenses when the absence from home lasts for less than seven (7) days
	Loyalty and club memberships
	Costs of obtaining or renewing a passport
	Personal entertainment expenses (movies, books and magazines, sightseeing, cultural and sporting events)
	Parks Canada annual and/or family passes when their cost exceeds the accumulated cost of individual day passes
	Any expense that may be perceived by the public and the auditors as unnecessary, excessive, unreasonable or unjustifiable, or are not properly documented
Expenses that are submitted outside of the time window acceptable for the submission and processing	

² Please note that these are examples rather than a comprehensive list.