



COLLEGE OF THE NORTH ATLANTIC

OPERATIONAL PROCEDURE

TOPIC: TRAVEL & ENTERTAINMENT

Procedure No.	QA-800-PR	Division	Qatar
Supersedes	n/a	Board Policy Ref.	n/a
Related Policy	QA-800	Effective Date	November 4, 2016 (R2)

PROCEDURE

1.0 Approval to Travel On Behalf of the College

Prior approval is required to travel and do business on behalf of the College.

On business outside Qatar, prior journey authorization in writing by the employee's Supervisor and President CNA-Qatar. The President of CNA-Qatar requires approval of the President, CNA.

2.0 Travel Advance

Requests for a travel advance will require 10 working days prior notice. The Request for Travel Advance form must be used. Advances will not be issued for anticipated expenses less than QR 500. Expenses for telephone, internet and ground transportation will be paid upon submission of travel claim.

3.0 Submission Of Claim

3.1 Travel claims shall be submitted within 10 working days after completion of travel. Travel advances must be accounted for within 10 working days of the completion of the trip for which the advance was authorized for regardless of whether there is a balance due the employee or the College.

3.2 Reimbursement by the College is only permitted when reimbursement has not been and will not be received from any other source. When travel is to be reimbursed from another source it must be clearly indicated on the Journey Authorization.

4.0 Allowable Expenses

Any College employee, or any other person, traveling outside the State of Qatar on the College's behalf or at College expense shall obtain prior approval in accordance with Section 1.1 before undertaking the travel or confirming any travel arrangements (i.e. reservations, conference fees, etc). Airline tickets must be purchased through the College's authorized travel agents.

The general regulations for allowable expenses are outlined in Appendix A. The College follows the Federal Government Treasury Board Secretariat (TBS) regulations **unless specifically noted**. The Federal rates vary by country travelled to (including Canada) and are updated regularly on the Federal Government Treasury Board Secretariat website at

http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/tbm_113/menu-travel-voyage_e.asp

Visitors who are on approved College travel may claim all expenses in accordance with the guidelines established in 16.0.

5.0 Application

These rules shall apply to all employees who are on travel status including annual, patriation and repatriation trips. Should a situation arise wherein these rules are not appropriate, the employee shall confirm arrangements with the Vice President/President and Controller before going on travel status.

6.0 Definitions

For the purpose of these rules, the following definitions shall apply:

Allowance	An authorized amount which made be claimed for specific items in lieu of actual expenditure i.e. meal allowance.
Department Head	See supervisor
College Business	Includes regular business travel, operational training and professional development
Doha Area	City of Doha and surrounding area.
Employee/s	Includes persons currently employed by the College of North Atlantic and locally hired by

	CNA-Qatar.
Headquarters	The regular place of employment, where an employee is normally stationed or is required to use as his/her base of operations on a permanent basis
HQ Area	Doha area
Journey Authorization	Written authorization from the President using the Journey Authorization form or professional development letter.
President	Means President of CNA-Qatar.
Signing Authority	Means employees specified by the President
Supervisor	Means the person in charge of a department/faculty/program or division with signing authority to approve expenditures on behalf of CNA-Qatar.
Travel Advance	An amount paid to an employee in anticipation of expenditure to be incurred by him/her on College business and for which he/she must subsequently account.
Travel Expenses	Expenses actually and necessarily incurred in connection with travel on College business.
Travel Status	Absence of an employee from Doha on College business, with the prior approval of his/her department head and the President.

7.0 General Rules

7.1 Responsibility

It is the responsibility of the Supervisor to determine whether, by whom and by what means, travel shall be undertaken. Once travel is authorized, the employee is entitled to the conditions and payments prescribed by these regulations.

7.2 Necessary Expenses

Rates and conditions of reimbursement are intended to be sufficient to cover out-of-pocket expenses reasonably and necessarily incurred and paid for while traveling on College business.

7.3 Headquarters Area

Normally, transportation costs are the only expenses reimbursable within the headquarters area. However, if justified, an employee may be reimbursed for other out-of-pocket expenses incurred within the headquarters area.

7.4 Claims

The travel claim will document all information and costs related to College business travel. Particularly, if the Purchase Order (PO) is used to pay for any portion of college travel, then it must be identified and documented on the claim, including PO, vendor, etc.

7.5 Receipts

An invoice or itemized receipt supported by proof of payment shall be obtained and submitted with the travel expense claim. The credit card or debit card slip alone is not an acceptable receipt. For the purpose of this paragraph, invoice or itemized receipt means the hotel bill, itemized restaurant receipt, ticket stub or any other official receipts issued by the payee.

7.6 Group Travel

There are situations where groups of employees, which may include students, travelling on behalf of the College. In these situations, the Supervisor is responsible for ensuring policy is followed. Each individual is ultimately responsible for their own expenses.

8.0 **Travel Funds**

8.1 Standing Travel Advance

Advancing of funds for employees who travel on a regular basis to conduct College business will not be normally entertained.

8.2 Trip Advance

- 1) An employee who travels on College business may request a trip advance to cover expenses for such travel. The amount to be provided shall be reviewed by the Supervisor and shall be based on a reasonable estimate of the total anticipated reimbursable expenses. Finance will approve for compliance with regulations.
- 2) A trip advance shall be accounted for within 10 working days of the completion of the trip for which the advance was authorized using the Travel Claim form.
- 3) Where such advance is not accounted for in the specified time, the College may the recovery of the advance from an employee's subsequent pay cheques. No additional travel advances will be provided until outstanding advances have been cleared by a travel claim.

8.3 Corporate Card

The corporate card for travel is not used in Qatar.

8.4 Safeguarding Travel Funds

- It is the responsibility of the employee to safeguard travel funds. When the expense of a journey is expected to exceed QR 300, the cost of converting the excess into traveller's cheques may be claimed.
- Necessary expenses incurred by the employee in converting Qatar Riyals to other currencies or the reverse may be claimed.
- Receipts are required for expenses incurred in the conversion of travel funds into traveler's cheques and to and from foreign currencies. Such receipts shall be submitted with the travel expense claim.
- An employee may use his/her personal credit card, but extra costs (i.e. credit card fee) incurred by an employee who uses his/her personal credit card on College business is not claimable.

9.0 Reservations

Bookings for travel and accommodations should be made through the College's authorized travel agents.

10.0 Transportation

10.1 General Rules

- 1) Unless otherwise authorized by these rules, travel shall be by the most economical and shortest direct route.
- 2) Unless the nature of the trip renders it impractical, advantage will be taken of any special discounts offered to the College.
- 3) Subject to Section 7.3, the starting point and final destination of a trip for which a claim may be allowed will normally be the headquarters of the employee.
- 4) Employees are responsible for transportation between their residence and their work place. However, employees may be authorized to proceed on College business directly from their home to a point of call other than their workplace, or return from a point of call directly to their home. Where the distance traveled is greater than the distance employees would have travelled had they proceeded to the point of call directly from their workplace, employees may claim mileage for the difference between home and workplace (using kilometers below) and home and point of call specified in Section 10.1.3.

10.2 Air Travel

- 1) Except for journeys where the use of a car will be more economical, air travel is the accepted normal method of transportation on College business. All air travel on scheduled flights will be economy or tourist class. A higher standard of transportation may be authorized when, in the opinion of the President/Permanent head, the extra cost is justified by reasons; e.g., no less expensive transportation is available or designated by the Comprehensive Agreement.
- 2) Air travel must be arranged and tickets issued from the travel agencies designated by CNA-Qatar. Employees are expected to

select the most economical and direct flights by making reservations early.

- 3) In the event the employee cannot book using the College's travel agent, at the discretion of the employee's Vice President, the cost of the ticket may be claimed through the normal claims process and the claim will include the ticket receipt.
- 4) A trip advance may be issued prior to the travel date in accordance with Section 4.2.
- 5) Boarding passes and itinerary must be included with travel claims.
- 6) All College employees are automatically covered by the College's travel insurance.

10.3 Rail Travel

Where travel by rail is authorized by the Supervisor, the employee is to be reimbursed for the cost of first class accommodations where overnight travel is involved.

10.4 Sea Travel

- 1) Sea Travel by an employee may be authorized at the discretion of the President/Permanent Head.
- 2) Due to time and cost factors, this type of travel shall not normally be authorized. However, where this mode of travel is necessary, the employee will be reimbursed the cost of first class accommodations.
- 3) When ferry travel is authorized, the Department Head may also authorize the cost of the transportation of a vehicle operated by the employee.
- 4) Under exceptional circumstances, the Department Head may also authorize the chartering of boats or ships.
- 5) Receipts are required for all types of sea travel and shall be attached to the employee's travel expense claim.

10.5 Vehicle Travel – Employee Owned Vehicles

- a. While in Doha on College business, employees should use College drivers wherever possible. Travel by an employee-owned vehicle may be authorized when, in the opinion of the Supervisor, this

method is economical, and practical. In making this decision, the Department Head shall take the following factors into consideration

- Availability of College vehicles;
 - Number of persons traveling in the same vehicle on College business;
 - The work time required to travel versus other modes of transportation;
 - Whether additional nights of accommodation are necessary;
 - The cost of alternate means of transportation; and
 - The urgency of travel.
 - In cases where the employee uses his/her own vehicle the kilometer rate will be paid in accordance with 10.5c. and Table A for each kilometer traveled on College business.
- b. Charges for bridges, ferry and highway tolls are allowed but claims may not be made for storage, traffic violations, repairs, towing, etc., while on College business. Claims for parking may be allowed when paid parking is the only type available (receipts are required).
- c. All claims for kilometers travelled shall be reported on the employee's travel expense claim. Distances in kilometers to reach an employee's travel status destination and return shall be in accordance with that shown on the official road map. These kilometers shall be reported separately from miscellaneous kilometers. Miscellaneous kilometers (i.e., distance driven within the headquarters area or within the travel status destination area) shall be shown separately and a brief explanation of the reason for kilometers claimed shall be given.
- d. Employees may be approved for an enhanced rate per kilometer driven if provision of a personal vehicle for use on College business required as a provision of employment. On provision of appropriate receipts, these employees will also be reimbursed for the difference between private and business insurance to a maximum of \$400 per year.

10.6 Taxi Hire

- A taxi may be used by an employee where a College driver is unavailable.
- While in Doha, rates of reimbursement for travel to and from the airport is outlined in 17.0.

- Employees on business travel may use the College drivers for transportation to and from the Doha airport.
- When, in the opinion of the Supervisor, a taxi has been hired contrary to these provisions, the claim shall be reduced to the allowable amount.
- For transportation to or from an airport (other than Doha) or other transportation terminal, airline bus or limousine will be used whenever possible. Where service other than limousine is used, an explanation shall be given and the amount claimed shall, in the opinion of the Supervisor, be justifiable and reasonable.

10.7 Rental of Vehicles

- Employees should use taxis or College drivers within Doha.
- Rental of vehicles may be authorized when it is the most economical means of transportation or when, in the opinion of the Vice President/Controller, it is justifiable under the circumstances.
- Vehicles shall be rented only when an employee can show that the rental was the most economical mode of transportation. Reason for the rental and estimated cost shall be noted on the Journey Authorization submitted for approval prior to travel. An explanation shall also be provided on the travel claim of why vehicle rental was chosen instead of another mode of travel. Personal usage should be estimated and deducted from the employee's travel claim.
- Reimbursement will not be made where prior written approval has not been received from the Controller or Vice President.
- Insurance on rentals should be obtained.

10.8 Public Transportation

- Transportation by inter-city bus may be authorized by the Supervisor, where this method of travel is customary and suitable to the circumstances, or where this method is mutually agreeable between an employee and his/her Supervisor.
- Proof of ticket purchase or receipts are required when an employee uses this method of travel.

10.9 All Purpose Vehicles

The rental of all-purpose vehicles is at the discretion of the President/Permanent Head at the most economical rates available.

11.0 **Accommodation**

11.1 General Rules

- Accommodation bookings may be made by the College's designated travel agent and charged directly to the College only after receiving written Journey authorization.
- Employees should stay in establishments which are conveniently located, comfortably equipped and reasonably priced.
- The type, standard and cost of accommodation shall be in accordance with these rules taking into consideration the country, event and period an employee is on travel status.
- The College does not normally pay for insurance charges on internet bookings of accommodation.

11.2 Commercial Establishments

An employee may make private arrangements for overnight accommodation with the approval of his/her Supervisor. An employee who makes such arrangements will be reimbursed in accordance with Table C.

11.3 Private Accommodation

An employee may make private arrangements for overnight accommodation with the approval of his/her Supervisor. An employee who makes such arrangements will be reimbursed in accordance with Table C.

11.4 College Owned or College Arranged Accommodation

Employees and visiting consultants working in areas where College owned or College arranged facilities are available are required to use such facilities.

12.0 Meals and Entertainment

12.1 General Rules

- 1) The cost of meals shall not be charged directly to the College without the prior approval of the Supervisor.
- 2) Where during the period of travel status the cost of meals are included as part of another reimbursable item (e.g. meal cost included in a transportation charge or in conference registration fees, etc.), claims may not be made for the meals so provided.
- 3) Except for entertainment expenses (see 8.5) employees shall claim the appropriate per diem meal allowance and not the actual cost of the meal. If meals are provided as part of a meeting or other function, employees are not entitled to claim the per diem allowance for those same meals.
- 4) Rates and conditions for reimbursement for meals are intended to be sufficient to cover out-of pocket expenses reasonably and necessarily incurred while on College business. Claims for meals within Qatar are not acceptable.
- 5) The College does not reimburse for alcohol purchases.

12.2 Meal Rates When Overnight Accommodations are Required

- 1) Subject to Section 12.1.4) for each full day on travel status, the maximum rate allowable for meals shall be in accordance with Table D.
- 2) If the first or last day of absence is less than a full day, the maximum rate allowable for Meals shall be in accordance with Table D.

12.3 Meal Rates for Round Trip Journeys of Less Than One Full Day In Excess of 20 Kilometers From An Employee's Headquarters or Residence

Meal rates are not provided in Doha.

12.4 Meal Allowances Where College-Owned or College-Arranged Accommodations are Available

Employees on travel status, who are required to use accommodation or eat meals at any facility maintained or arranged by government, may claim only the actual amount charged to them.

12.5 Entertainment

- 1) "Entertainment" means any expense for meals or refreshments incurred by a College employee on behalf of others while the employee is on official business. Entertainment expenses may be approved when College business is being facilitated and expenses incurred are reasonable.
- 2) Purchase orders should be issued wherever possible.
- 3) The following provisions shall apply to the claiming of entertainment expenses by College officials:
 - Entertainment expenses may be approved when College business is being facilitated.
 - Entertainment expenses may be incurred with the approval of the Supervisor providing that the expenses incurred are reasonable and that the entertainment claimed is in accordance with the provisions contained herein and as referenced in 20.0.
 - Requests for payment of entertainment expenses will be supported by a statement providing the following details:
 - A general description of the entertainment provided (luncheon, dinner, etc.) and of the group or individuals entertained;
 - The number of persons entertained; and
 - The cost of the entertainment.
- 4) Claims for entertainment expenses shall be submitted on a Travel Claim form and shall be accompanied by supporting vouchers such as receipts, etc. in accordance with 20.0.
- 5) Gratuities claimed shall not exceed 15% of the pre-tax cost of the meal. Such gratuities shall be included as part of the total cost of the invoice and clearly shown on the receipt of payment.
- 6) All "food", "meal" or "luncheon" types of expenses where an employee has personally paid for the cost of the food, meal, or luncheon, and is seeking reimbursement **SHALL BE SUBMITTED**

ON A TRAVEL CLAIM giving reasons for the expense and other information outlined above.

7) Alcohol purchases will not be reimbursed.

13.0 Miscellaneous Expenses

13.1 Telephone Calls

- An employee may claim (with receipt) up to a maximum of QR50 per day on long distance personal phone calls while on overnight travel status. The cost of this call may be submitted for payment either as part of a hotel bill or as part of the employee's personal phone bill.
- Business calls should be noted on the separately on the receipt/bill.

13.2 Internet Charges

Employees on business travel are expected to be checking their email. The college will reimburse up to a maximum QR50 per 24 hours of service. Receipts are required.

13.3 Passports and Related Expenses

- Expenses associated with hiring and obtaining a Doha visa including passport, health certificates, criminal checks, etc. are not reimbursable.
- When an employee is required to proceed outside Qatar on College business, the employee may claim for obtaining a visa, inoculations, vaccinations, x-rays, and certificates of health, as may be required, at no expense to the employee.

13.4 Excess Luggage

- An employee will be reimbursed costs incurred in transporting College equipment and materials at excess luggage rates, if the Department Head agrees that it was necessary for purposes of the business trip.
- Excess luggage allowances on patriation and repatriation trips see 22.0 & 23.0.

13.5 Weekend Travel Home

Employees on travel status may leave the travel destination for the weekend and be reimbursed the lesser of a) the cost of maintaining him/her in travel status or b) the most economical form of transportation from the travel destination and return. Transportation costs can only be claimed. An employee is not entitled to payment for a telephone call home.

13.6 Conference/Registration Fees

- When an employee is attending conferences, workshops, etc., where a registration fee must be paid, the fee shall be included in the estimated cost section of the Professional Development/Operational travel request.
- The employee shall document the reasons for any additional travel time or expenses beyond that which is directly related to the conference. For example, if the employee is staying an additional day to visit a city, then indicate that on the travel claim.
- Circumstances not covered by these regulations and requiring special consideration shall be referred to the supervisor for approval by Vice President or Controller, and where necessary, in consultation with the President CNAQ.

13.7 Time in Lieu While Travelling

Employees, while on College directed business, are entitled to days off in lieu (excludes Professional Development) if travelling on the weekend and the flight is not within the GCC.

14.0 **Special Situations**

14.1 Personal Travel Prior to or Following College Business

While on a professional development or operational training course, the College will reimburse employees for accommodations and per diem allowances as follows:

- Travel to North America, Australia and New Zealand destinations from Qatar (2 days prior to the course and day the course is completed).
- Travel to all other destinations from Qatar (day prior to the course). Accommodation on the day the course is completed will be considered if flights are unavailable.
- Employees wishing to include a stopover, for personal purposes, in their itinerary must pay any additional cost for airline ticket to do so.

14.2 Personal Expenses While on College Business

- Often spouses and/or family will accompany employees while on college business. The employee will be reimbursed for only the portion of expenses that he/she would have incurred if travelling alone. In situations where an upgrade or additional expense is incurred the employee must pay for this personally. An example of this is hotel rooms - single versus double occupancy.
- Taxis used in non business hours generally are a personal expense. This would include transportation to restaurants, shows etc. Reasons for reimbursement should be included with claim.
- Due to the difficulty of differentiating between business and personal expense, the rental of cars should be avoided unless the cost of alternate transportation is significantly higher. A written justification for using a rental car should be prepared and prior written approval received from Vice President or Controller.

14.3 Flight Interruption

While travelling under the following circumstances, the costs resulting from a flight interruption will be reimbursed as follows. Employees must claim from the college's travel insurer first. If denied and the college considers it a business expense, the expenses will be reimbursed.

Nature of Trip;

Annual Trip – personal expense

College Business Trip – business expense

Patriation Trip – generally personal expense (see Table G)

Repatriation Trip – generally personal expenses (see Table H)

14.4 Stopovers

Where there is greater than eight hours between connecting flights, and no other economical routing exists, the College will reimburse for hotel accommodations.

15.0 Preparation and Processing Of Claims

15.1 Claims Procedures

- A. Before submitting claims, employees shall ensure that claims submitted and amounts claimed are in accordance with regulations. Detailed explanations shall be provided for any anomalies or unusual situations encountered during the period of travel.
- B. Claims shall be submitted on the approved Travel Claim form, and shall be submitted within 10 working days after completion of the trip. Detailed instructions for completing the form are available on SharePoint.
- C. Claims shall be completed in chronological sequence and entries shall be in ink or typewritten.
- D. Details shall be provided for all entries. Descriptions such as "miscellaneous expenses", "sundries", or "other charges" will not be approved.
- E. Details shall be provided for Purpose and Destination of Trip. For example, "Attending Conference in Dubai" is incorrect. A more detailed statement such as "Attending Leadership Conference in Dubai as per approved PD Plan" is required.
- F. Departure and arrival times shall be provided as they are used to determine entitlement to meal and other allowances.
- G. Account/Department Code shall be provided to ensure travel is charged to the proper Department.
- H. Amounts claimed for car kilometer shall be shown on claims and car kilometer claimed shall be documented.
- I. Foreign currency amounts will be translated to Qatar Riyals at on the date(s) of the transaction at the daily average rate of exchange. The college uses rates provided at

<http://www.oanda.com/convert/classic>. Employees may claim the amount charged to their non riyal credit card instead of the currency of the receipt provided there is adequate documentation to trace the receipt to the charge on the credit card statement. Receipts must be provided. The College does not reimburse from a credit card statement alone.

- J. The following specific expenditures which require special authorization shall be initiated by the individual approving the travel expense claim:
- prepaid phone cards;
 - car rental;
 - first class air travel expenses;
 - meals in excess of the regular rates;
 - claims for breakfast and dinner for trips of less than one day;
 - excess luggage charges;
 - entertainment expenses;
 - other anomalies or unusual situations for which an employee submits a claim shall be fully explained on the claim and shall be initiated by the individual approving the claim.
- K. Travel Expense Claims submitted shall be signed by:
- the employee (claimant); and
 - Supervisor who is responsible for the Department/Program budget.
- L. Before recommending approval, the official so delegated to sign claims shall be satisfied that all items are authorized expenses and were not unnecessarily incurred. Where unusual circumstances prevail, the authorized official will ensure that explanations are provided in writing.
- M. Original receipts, ticket stubs, and other documents shall be numbered in the sequence in which the expenses are listed on the claim and shall be attached to the claim at the time of submission.
- N. Trip advance amounts owing to the College shall be returned at the time of submission of a claim. The employee shall either pay by cash for the amount owing shall be submitted with the claim.
- O. A personal copy of the Travel Claim and receipts should be retained by the employee.

- P. Meals, internet usage and personal telephone calls charged to hotel rooms are subject to limits prescribed herein and shall be deducted from the hotel invoice. Per diem meal allowance should be claimed rather than the actual cost of the meal. If the actual cost of internet usage and personal telephone calls are less than the allowances, actual costs should be claimed.
- Q. Telephone calls charged to hotel rooms shall be identified as either business “B” or personal “P” on the hotel bill. Business calls will be reimbursed and personal calls are subject to daily limits.
- R. If the business call is charged to a personal phone, the telephone bill (or certified true copy) shall be included with the travel claim as a receipt and only the actual cost of the call can be claimed.
- S. Long distance calls shall be noted as either business or personal.

16.0 Vehicle Expenses

16.1 Kilometer Rates for Private Vehicles

When, in the course of his/her duty, an employee is required to travel on College business and the employee uses his/her own vehicle reimbursed at the rates used Federal Government Treasury Board Secretariat website at http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/tbm_113/menu-travel-voyage_e.asp.

16.2 Travel to and from Doha Airport

An employee may use a metered licensed taxi and submit receipts for reimbursement. Use of other transportation including personal vehicles will be compensated QR 50 per trip without a receipt.

16.3 Travel in Doha – Home Directly to Point of Call

Where the distance traveled to the point of call is greater than the distance employees would have traveled had they proceeded to the point of call directly from their workplace, employees may claim mileage for the difference between home and workplace kilometers below) and home and point of call specified as follows.

Kilometers between Home and Workplace:

Al Jazeera compounds to Main Campus	8 kms
Al Jazeera compounds to Al Rayaana Campus	10 kms

Apartments to Main Campus	14 kms
Apartments to Al Rayaan Campus	12 kms

17.0 Parking Meter Allowance

Meter allowance will not be provided.

18.0 Overnight Accommodation Non Commercial (Staying with Friend or Relative)

When an employee is required to travel on College business, expenses for overnight accommodations shall be paid by the College upon presentation of suitable receipts. Employees who arrange private accommodations will be compensated as follows without receipts based Federal Government Treasury Board Secretariat website at

http://www.tbssct.gc.ca/pubs_pol/hrpubs/tbm_113/menu-travel-voyage_e.asp

Canada - Travel Directive Appendix D – Allowances 1.1 Canada (Private Non Commercial accommodation allowance)

19.0 Meal Allowance

For each full day on travel status, the maximum rate allowance for meals, inclusive of taxes and gratuities while in that country shall be governed by rates approved by Federal Government Treasury Board Secretariat (TBS) regulations at

http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/tbm_113/menu-travel-voyage_e.asp

Appendix C and D Meal and Incidental Rate

The Federal per diem rates vary by country and are updated quarterly.

20.0 Entertainment Regulations

For the purpose of this section, entertainment means any expense for meals or refreshments incurred on behalf of others by an employee while on official business. The following provisions shall apply to the claiming of entertainment expenses:

- A. Entertainment may be provided only with the prior approval of the Supervisor with the following exception: Senior Executive may incur entertainment expenses without prior approval up to a maximum of QR1250 for any one event.

- B. A one-event entertainment expense which exceeds QR1250 will require the prior approval of the President CNAQ/President CNA-NL.
- C. Entertainment expenses incurred by College employees at functions (luncheons, dinners, etc.) where only College employees are in attendance will be at the discretion of the respective member of the Senior Executive. The same limit and approval process as described in Section A (above) will apply.
- D. Requests for payment of entertainment expenses shall be supported by a statement providing the following details:
 - a general description of the entertainment provided (luncheon, dinner, etc.) and of the group or individuals entertained;
 - the number and names of the persons entertained; and
 - the cost of the entertainment.
- E. Claims for entertainment expenses shall be accompanied by support vouchers such as receipts, etc.
- F. Gratuities may be claimed, provided the amount does not exceed 15% of the cost of the entertainment (exclusive of tax).

21.0 Incidentals Including Laundry and Valet

This incidental allowance compensates employees for the following items: gratuities (other than those related to meals and taxi use), laundry, dry cleaning, depreciation of luggage, and other personal supplies and service.

For each day on travel status, the amount for incidentals shall be governed by rates approved by Federal Government Treasury Board Secretariat (TBS) regulations at http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/tbm_113/menu-travel-voyage_e.asp Appendix C and D.

Federal rates vary from country to country and are updated quarterly.

22.0 Patriation Expenses

An employee's patriation trip is defined as a new hire's trip from their departure point to Qatar. Former employees are only eligible for expenses outlined below, if they have severed all ties to Qatar (i.e. all personal items were returned to the point of origin; employee was paid a repatriation allowance; and have been out of the State for a minimum of six months).

Employees and their families are entitled to the flight, two nights' accommodation at a Doha hotel, transportation to the hotel and their assigned villa/apartment, meals and incidentals as outlined below.

A. Out of pocket expenses

Expenses for passports, criminal reference checks, references, medical examination etc., required, as a condition of hiring/employment/visa application, will not be reimbursed by the College.

B. Transportation to the Departure Destination

Employees can claim the cost to get to the departure point (airport). He/she can claim the cost of a taxi or limo or one-way kilometer charge from their residence to the airport.

Normally, employees can claim the lower of the cost of an airline ticket and the cost of driving to the departure point (airport). On patriation trips, College employees may claim reimbursement of kilometers driven to the designated departure airport regardless of the fact that flying could be less expensive. Use the kilometer rates in 16.0.

C. Airline Ticket and Departure Date

The College will pay for the flight to Qatar for employees and their families with dependants under 18 years of age. Employees hired locally or while on a visiting visa are not eligible for reimbursement of flights previously taken to get to Doha.

D. Change of Itinerary Costs

With the prior consent of the College, changes to the itinerary that result in change fees on airline tickets, hotel room charges etc. will be paid by the College. Unplanned changes on-route are the responsibility of the airline.

E. Stopovers

Employees are permitted to claim hotel accommodations while on-route if there is a stopover on connecting flights of 8 hours or more.

F. Relocation Allowance

Employees are provided with a relocation allowance that is intended to financially assist employees and their families with the move to Qatar and settling into their accommodation. Rates are defined in the Terms and Conditions of employment.

G. Meals While Staying in College Designated Hotel in Doha

Employees and their families may purchase up to three meals per person per day. They may spend up to the equivalent cost of a buffet meal. Soft drinks, juices and water are also covered by the College. Employees are responsible for additional meal charges, alcohol, tips and gratuities.

H. Meals While In-Transit

While in transit, the employee may claim the per diem breakfast, lunch or dinner rate on a layover during a meal time.

I. Incidentals

The employee and their spouse may each claim three (3) incidental allowances in lieu of tips, porter charges, laundry services, and other personal expenses.

J. Long Distance Telephone Calls and Internet Charges at Doha Hotel

An employee may claim up to a maximum of QR50 per day for personal long distance calls and QR50 per 24 hours of internet services. Business calls are fully reimbursable and should be noted with a 'B' beside the charge.

23.0 Repatriation Expenses

An employee's repatriation trip is defined as their end of service/contract trip from Qatar to their point of origin. Employees are entitled one repatriation trip for every patriation trip paid by the College. No repatriation trip is paid upon renewal of a contract.

Employees and families are entitled to the flight, transportation to airport and meals and incidentals as outlined below.

A. Airline Ticket and Departure Date

The College will pay for the flight from Qatar to point of origin for employees and their families with dependent children, under 18 years of age. The College and employee will agree upon a mutually agreeable date of departure. Normally, this would be within three days of the employee's desired departure date.

B. Change of Itinerary Costs

With the prior consent of the College or unplanned changes on-route (i.e. cancellation of a flight), changes to the itinerary that result in change fees on airline tickets, hotel room charges etc. will be paid by the College.

C. Stopovers

The employee is responsible for any additional airline charges resulting from booking a flight with an overnight stop over on-route should a continuous flight be available.

D. Meals

Per Diem Allowances – Meals

While in transit, the employee may claim the per diem breakfast, lunch or dinner rate on a layover during a meal time.

E. Incidentals

The employee and spouse may claim incidental allowances, in lieu of tips, porter charges, laundry services, and other personal expenses.

24.0 Annual Trip

An employee's annual trip is defined as their trip from Qatar to their point of origin. Employees and their families with dependent children, under 18 years of age, are entitled one College paid return airline ticket per each year of service to their point of origin. Trips not taken by the end of an employee's contract are lost.

A. Airline Ticket and Departure Date

Employees and families are entitled to the flight to point of origin. The College and employee will agree upon a mutually agreeable date of

departure. Normally, this would be within three days of the employee's desired departure date.

B. Change of Itinerary Costs

Unplanned changes on-route (i.e. cancellation of a flight) and changes to the itinerary which result in change fees on airline tickets, hotel room charges etc. are a personal responsibility. In certain circumstances charges may be recoverable through a travel insurance claim.

Due to the limited number of routes to Canada, employees are expected to book annual trips well in advance of their planned departure dates. The College will not upgrade economy class seats where departure/arrival dates are unavailable.

B. Stopovers

Employees are not entitled to claim hotel accommodations while on-route even if there is a stopover on connecting flights of 8 hours or more.

C. Proof of Travel

Employees are required to sign an affidavit stating that their Annual Trip will be to their point of origin. Otherwise the value is taxable and will be reported as income on a T-4A form.

Approval History	
Approved by President	October 6, 2009
Revision 1	July 27, 2010
Revision 2	November 4, 2016