

University of Regina Travel

Accountability is Key

The University has determined it will be more transparent and accountable for travel costs and the components of travel costs. Effective for travel after January 1, 2014, the President and Vice-Presidents will quarterly post on to a public internet website a list of their trips, including purpose and costs broken into the categories of Transportation, Accommodation, Meals, Registration, and Other.

An approach has been developed that will make this relatively automated by ensuring the data and expenses are entered appropriately at the beginning of the travel expense process.

Location codes for President and Vice-Presidents

The U of R uses the acronym “FOAPAL” to describe how we record our transactions in Banner. It’s how we keep the budgets and types of money separate from each other. FOAPAL stands for Fund, Organization, Account, Program, Activity and Location.

The University also uses the Location code for certain accounts payable tracking needs and for fixed asset purposes, but this will not interfere with using it to track travel by person.

Effective January 1, 2014, the University needs to be able to pull a list of all travel costs for the executives noted above. A Location Code has been assigned to each executive. This Location code must be used when coding all travel expense claims, all travel requisitions and all PCard travel expenses in the BMO system. The following Location Codes have been created for the President and Vice-Presidents:

Location Code	Position Title	Current Incumbent Name
PRES00	President	Dr. Vianne Timmons
PRES01	Vice-President (Research)	Dr. David Malloy
PRES06	Vice-President (Administration)	Mr. Dave Button
PRES07	Vice-President (Academic) & Provost	Dr. Tom Chase

The Location code will be used for any expenses of these executives when they are travelling to any location away from Regina.

This location code would also be used to record money coming in from external organizations to reimburse the University for executive travel charged to the University accounts. For example, if our new CAUBO president, VP Dave Button, travels to a CAUBO meeting, books and pays for his hotel and flight through University accounts, invoices CAUBO for the costs, then the cheque received from CAUBO would use Dave’s Location Code when posting the cheque to Banner Finance.

Reimbursements received from individuals for personal travel related expenses should use the location code and be coded to the same FOAPAL as where the original expense was charged to. For example, if an individual is reimbursing the University for personal phone calls incurred on a hotel bill, the money should be deposited to the same FOAPAL as the original expense and would show up as a credit to that expense account.

Then, using a MS Access database, all travel for these people can be pulled into one report by using the Location code. This will make the task of reporting travel costs by individual much easier.

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Expense Reimbursement Form

For easier extraction of travel data, executives should use a separate reimbursement claim form for each trip. They should not combine 2 or more trips on one claim form. More than one claim can be submitting for a single trip (for example to claim the air fare and registration paid prior to the travel and to claim all other trip costs after the travel) with the understanding that the raw reporting will show the one trip as two line items.

Account codes for travel – for use by all University faculty and staff

Some new account codes have been set up in our Banner Finance system, and **all travel costs** will need to use these account codes, whether the travel is paid by purchase requisition, PCard, or reimbursement claim, and no matter who is travelling. As at the date of writing this document, only executives are required to use these new account codes to facilitate the public travel reporting. However, it is important that all faculty and staff move towards using these new account codes to help with other information requests around travel that are often made of the University. It would be very difficult to create the type of transparency desired without this new method of getting the data into Banner.

Effective January 1, 2014, account 6241 – Travel will have a number of sub-accounts associated with it. You will be asked to use the following accounts that roll up to account 6241	Effective January 1, 2014, for those areas that use Account 6242 – Staff Travel will have a number of sub-accounts associated with it. You will be asked to use the following accounts that roll up to account 6242.
624101 – Hotel (including all allowable charges such as telephone, meals, etc.)	624201 – Hotel (including all allowable charges such as telephone, meals, etc.)
624102 – Meals & per-diems (travel)	624202 – Meals & per-diems (travel)
624103 – Airfare	624203 – Airfare
624104 – Transportation & parking	624204 – Transportation & parking
624105 – Conference Fees (travel)	624205 – Conference Fees (travel)
624106 – Staff Training/Tuition (travel)	624206 – Staff Training/Tuition (travel)
624107 – Entertainment (travel)	624207 – Entertainment (travel)
624108 – Internet Service (travel)	624208 – Internet Service (travel)
624109 – Telephone Fax (travel)	624209 – Telephone Fax (travel)
624110 – Other sundry (travel)	624210 – Other sundry (travel)
624111 – Auto Rental	624211 – Auto Rental
Other?	Other?

There can often be confusion between Meals and Entertainment:

- Entertainment – you take a group of guests from your travel destination out for a business meal...this would require, as usual, a documented business purpose for the entertainment and those who attended.
- Meals & per-diems - used for per-diems and individual meals, with receipts, not covered by conference fees (meals included in a conference fee will continue to be recorded as part of conference fees as they are usually not separable, and hotel meals included in the hotel bill can remain in the hotel cost to avoid the effort of breaking those items out of the bill).

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If spending on the following items in Regina while NOT travelling, you would continue to use the following account codes as needed:

6251 – Conference Fees	6146 – Internet Services
6252 – Staff Training	6151 – Telephone Fax
6253 – Staff Tuition	6224 – Parking Space Rental
6183 – Entertainment	6109 - Food

Summary

This process will be a vast improvement to be able to generate the type of travel data needed. All travel expenses for the executives will be generated by an Access Database (CASPUR Report) by pulling all transactions using the Location Code. Once generated for the reporting member (President, Vice-Presidents), that person will need to review and classify the raw data by trip, and add any trips that may have been missed because the Location Code was missed.

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Appendix 1

Account Code Definitions

624101/624201 Hotel (including meals, telephone, etc.) (Accommodation category)

Per night room charges, room taxes, and other room only related fees. If you wish to break out items like meals charged to a room, internet service charges, telephone and fax charges, , hotel parking charges, you are welcome to do so, however, it is not mandatory.

624102/624202 Meals & Per Diems while travelling (Meals category)

Includes meal per diems for the individual travelling and individual meals with receipts. Does not include meals included with a conference registration fee. Meals for a group of guests are also not included as those would be coded to Entertainment.

624103/624203 Airfare (Transportation category)

Charges for airline tickets and related fees and taxes.

624104/624204 Transportation and Parking (Transportation category)

Any transportation charges other than airfare and automobile rental. Including taxi cabs, train tickets, limousine service, airport shuttle buses, other buses, personal vehicle mileage, fuel and parking fees when travelling.

624105/624205 Conference Fees (Registration Fees category)

Registration fees for attending conferences, seminars, workshops, etc.

624106/624206 Staff Training/Tuition (Registration Fees category)

Registration fees for training courses or educational courses (e.g., Excel training, Change Management Training, Certified Director Course, Canadian Securities Course, etc.)

624107/624207 Entertainment (Meals category)

Expenses related to entertaining guests. This would include meals for a group of guests, charges to attend networking venues such as a concert or play, etc. Proper documentation as to the purpose and the attendees is required to accompany the claim.

624108/624208 Internet Service (Other category)

This includes hotel charges for in-room internet service (if you wish to break those out from your hotel bill, you may do so, but it is not mandatory) or charges to access a public internet terminal.

624109/624209 Telephone and Fax (Other category)

Business telephone, long distance and fax charges on a hotel bill (again, not mandatory, but if you wish to do so, you can), business telephone calls charged to a personal credit card or calling card while travelling, business centre fax charges (e.g., Staples).

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624110/624210 Other Sundry (travel) (Other category)

Hotel or other laundry or dry-cleaning charges (again, not mandatory to break down from your hotel bill), claims for daily incidentals, office supplies, any other business related incidentals required while travelling.

624111/624211 Auto Rental (Transportation category)

All charges incurred to rent a vehicle for travel purposes. This would include the base rental fee, mandatory insurance, fuel surcharges, cleaning fees, etc. In most cases, optional collision insurance would be declined as the University travel card provides collision insurance.

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Appendix 2

Questions and Answers

1. When is it appropriate to code expenses to the new travel expense codes?

The new travel expense account sub-codes must be used to code expenses for the executives who will be publicly reporting their travel activity outside of Regina. Expenses not related to travelling would continue to use the regular expense account codes (e.g. regular cell phone charges would continue to use account code 6151 Telephone and Fax). It is preferable that all faculty and staff start to use the new accounts codes.

2. How will travel within Regina be coded (e.g. Mileage between campuses or to attend off campus meetings)?

The appropriate new travel expense code must still be used; however, to distinguish the expense as within Regina, the location code would be omitted.

3. In some instances, an individual's spouse or partner accompanies them on a business trip and the expenditures are paid by the University. How is this to be reported?

In most instances, travel expenses for a spouse or partner are not eligible to be paid by the University; however, if it is deemed appropriate and properly authorized, then the expenditures should be coded using that certain employees' location code and the appropriate expense account codes. If the costs are reimbursed at a later date, then the repayment would be coded to the original expense account codes and using the same location code.

4. An individual's travel itinerary has multiple destinations and purposes all included on one airfare. How is this to be recorded?

In the interest of efficiency, it is preferred to have only one purchase of an airfare with multiple legs or destinations. When the expenditure data is extracted from the Banner system, only one expenditure transaction will be seen and therefore if you need to break down the one expense into multiple trip destinations, then manual intervention will be necessary to properly breakdown the total amount of the airfare. One suggested method to calculate this breakdown is to pro-rate the total cost of the airfare based upon mileage for each leg or purpose of the trip.

For example, if one ticket pays for a trip to Saskatoon, then to Prince Albert, then to Edmonton, then Calgary, then back to Regina, and each stop has a different purpose, then the following could be done:

Regina to Saskatoon (return) = 258 km x 2 = 516 km = 12% of total cost of ticket/taxes/fees
Regina to Prince Albert (return) = 364 km x 2 = 728 km = 17% of total cost of ticket/taxes/fees
Regina to Edmonton (return) = 782 km x 2 = 1,564 km = 36% of total cost of ticket/taxes/fees
Regina to Calgary (return) = 758 km x 2 = 1,516 km = 35% of total cost of ticket/taxes/fees

Total = 4,324 km

Rather than breaking the airfare down, it may be more practical to report the entire trip as one line item and identify the multiple stops and purposes of those stops.

5. When using my Purchasing Card, only a single charge is displayed when the transaction encompasses multiple types of expenditures or purposes. How is this to be handled?

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The PCard system has the capability to split the coding of single line transactions when the monthly PCard statement is reviewed. The holder of the PCard should have received training on how to accomplish this when the PCard was issued. If you need assistance, please contact Lorraine Horvath in Accounts Payable at 306-585-5139 and she will be able to help you.

6. In the past, we have been able to submit one claim form for multiple trips/purposes/expenses. Are we still able to do that and if not, why not?

The Banner system has limitations with regard to space available in data fields in which to record descriptions of transactions. Because of these limitations, the data extracted from the system will not show the detail that may be required to effectively report the expenditures. It may also be difficult to recall at a later date what the claim was for if multiple trips are combined on one form. To compensate for this, it is preferred that a single claim form for each publicly reportable trip be submitted. APEA and other non-operating account claims can be combined on one claim form.

7. How will the data be presented to us in order to enter/delete information prior to presenting it on the web?

An Access database is being developed to download the expenditure information. The intent is to have each administrative assistant run the report as needed. The database will automatically export it to an Excel spreadsheet which will make it easier to work with.

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Appendix 3

Location and Account Code Quick Reference

LOCATION CODES

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TRAVEL EXPENSE ACCOUNT CODES

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