



# Travel and Related Expenses for Executive / Deans / Directors Procedure

This procedure is governed by its parent policy. Questions regarding this procedure are to be directed to the identified Procedure Administrator.

<b>Functional category</b>	Finance
<b>Parent policy</b>	Travel and Business Expense Policy
<b>Approval date</b>	April 9, 2024
<b>Effective date</b>	April 9, 2024
<b>Procedure owner</b>	Vice President, Administration and Chief Financial Officer
<b>Procedure administrator</b>	Director, Financial Services and Controller

## IMPORTANT NOTICE

The college has implemented financial constraints effective December 12, 2024. To understand how these may impact you or your event, please review them [on Connect](#).

## Overview

In accordance with the Government of Alberta Travel, Meal and Hospitality Expenses Policy, the procedural direction below provides a framework of accountability and rules to guide the effective oversight of public resources in the reimbursement and payment of travel, meal, hospitality, and other

expenses and allowances for the Executive Team, Chief of Staff, Deans, and Directors.

NorQuest College (college) permits hosting, business travel and related expenses to be incurred in the performance of employee duties as outlined in this procedure. Expenses shall be incurred in a prudent and cost-efficient manner with due consideration for economy, time, and the college's accountability to the public.

Authority to establish this procedure is derived from [the NorQuest College Board of Governors Policy No. 5](#), which delegates authority to the President and CEO to establish policies and procedures for the college's management and operation.

## Procedure

When travelling for college business members of the Executive Team, Deans and Directors may incur expenses **subject to conditions** stated in this procedure.

### Scope

This procedure comes into effect for all Reform of Agencies, Boards and Commissions Compensation Act (RABCCA) affected employees July 1, 2023 and applies to the President and CEO, members of the Executive team, Deans, and Directors who incur travel or related expenses. Refer to the Hosting Procedure for items related to Internal Hosting, Working Sessions, and External Hospitality. Expenses not covered in this document and any expenses incurred by individuals outside the scope are to continue to follow the directions in the college's existing policies and procedures, including the [Hosting Procedure](#), [Travel and Business Expense Policy](#), [Travel and Related Expenses Procedure](#) and the [Vehicular Travel Procedure](#).

### General Conditions

- Travel and related expenses for employees conducting legitimate college business are subject to budget limitations.

- Monetary values listed within this procedure are stated in Canadian dollars unless otherwise indicated.
- When an employee is a card holder of a Procurement Card (P-Card), the P-Card should be used to incur travel and related expenses.
- Individuals incurring expenses cannot also approve those expenses. Approval of expenses must be obtained in alignment with the [Signing Authority Policy](#) and from an individual that is a signing authority at least one level higher on the college Organizational Structure than the person claiming the expense.
- GST and other taxes cannot be claimed on allowances (e.g., a meal allowance or a claim on a no-receipt declaration form).
- Claims where the employee has incurred exchange rate costs require appropriate documentation such as the actual exchange rates applied by the bank or credit card company on bank account or credit card statements. If expenditures are on a personal expense claim, the exchange rate is calculated on the date the claim is filed. In the case of claims for allowances, a screenshot of the foreign exchange rate used to calculate the claim attached to the Expense Claim Template will act as appropriate support ([recommended currency conversion tool located here](#)).
- This procedure applies regardless of how an expense has been paid for or is being reimbursed.
- Amounts reimbursed or paid to employees, which are not in accordance with the terms of this procedure, will be recovered from the employee.

## Receipts

- For purchases incurred on a college P-Card, itemized original receipts, and merchant transaction receipts where a gratuity has been paid, are to be provided. The receipt should itemize the purchases made, including food and beverages.
- Receipts for meals and daily incidental expenses on personal expense claims will not be accepted; the meal and daily incidental allowances only may be claimed.
- Where a receipt, other than a meal receipt, is not available, every effort must be made to obtain a duplicate copy. If a duplicate is not available the employee claiming the expense is to prepare, sign and submit the [No Receipt Declaration Form](#).

- Receipts for business travel expenses are to be submitted without any alteration.
- Ensure, where possible, that personal expenses are not included in receipts submitted for reimbursement. Separate receipts should be requested from the vendor for business related costs versus personal expenses.
  - Where a receipt contains both business and personal expenses, the personal expenses and related taxes, are to be deducted from the total value on the receipt and the net amount is to be claimed.
  - The business expenses are to be clearly identified.

### **Hosting, Hospitality, and Working Sessions**

Refer to the [Hosting Procedure](#) for information and instructions related to Internal Hosting, Working Sessions, and External Hospitality.

### **Travel**

- Members of the Executive team that incur Travel and related expenses outside of Canada are to be pre-authorized by the appropriate signing authority using the [Travel Authorization Form](#) before committing to or incurring any costs. All others Impacted by this procedure, are required to obtain pre-authorization for travel outside of Alberta by the appropriate signing authority.
  - Refer to the [Signing Authority Policy](#) for signing authority details and limits.
- When practical, other means of conducting business should be considered prior to making travel arrangements (e.g., virtual, teleconference).
- When travel is authorized, the most direct, practical, and cost-effective route and mode of transportation should be used.
- Employees may combine business travel with personal activities but reimbursement for the business travel component will be limited to only those expenses that would have applied had the travel been made by the most direct/cost efficient route.
- When travelling as a group of employees, shared expenses (e.g., taxi fare) are to be paid for and claimed by the most senior position in the group and a list of individuals who travelled together is to be included with the claim.
- Corporate rates are available at most hotels and car rental agencies. Employees should request these rates at the time of booking these services.

- Travel reimbursement requests should be submitted after the occurrence of the travel activity, supported by original detailed receipts in the case of college issued P-Card claims, or with appropriate support for claims for allowances, and approved by the appropriate signing authority.
- Every effort is to be made to include all expenses related to a travel event on a single expense claim.
- Employees may obtain a cash advance when required to pay for travel arrangements in advance of the event for which they are travelling. An advance request is made using PeopleSoft Expense. The approved request should be received by the Accounts Payable unit at least ten (10) working days prior to the intended departure. Refer to the [training manuals](#) available on the Q for instructions on using PeopleSoft Expense.

## **Transportation**

### Airfare and air travel related expenses

- Expenses for air travel may only be incurred up to an amount not exceeding economy rates travelling by the most direct/cost efficient route.
- The cost of individual flight segments over five hours or those incurred when economy fares are not available may exceed economy rates subject to written pre-approval of the appropriate Senior College Official responsible for the area incurring the cost.
- Additional fare costs incurred, such as for stopovers, which are not related to college business, are the responsibility of the employee and will be required to be reimbursed to the college if billed directly.
- Charges for air travel must be supported by submission of the e-invoice or booking confirmation.
- Flight cancellation insurance should only be purchased in circumstances when there is a reasonable probability for cancellation under the terms of the insurance.
- Employees are responsible for determining if they have sufficient medical coverage while travelling on college business and for obtaining that coverage. The college's extended health care plan covers most out of country medical emergencies. However, as the college has a flexible benefits program, employees may have chosen not to obtain the extended health care coverage. Reimbursement will not be permitted for the purchase of medical insurance.

- Claims for excess baggage expenses may only be incurred when the additional baggage relates to transporting equipment or supplies required for work purposes or where the employee is travelling for an extended period of time.

### Vehicle Use

For information on vehicle options available to employees traveling on college business, refer to the [Vehicular Travel Procedure](#).

### Other transportation modes

- Rail fare, taxi fares, bus fare, and parking charges that have a cost that exceeds \$12.75 must be accompanied by an itemized receipt. This includes gratuities for taxi fares, which are not to exceed 18%.
- Transportation costs for items such as public transportation, taxi fares, and parking that are in amounts of \$12.75 or less do not require a receipt and do not require a [No Receipt Declaration Form](#). Details are to be included on the expense claim.

### **Accommodations**

- Reasonable overnight accommodations in locations away from the employee's work location are permitted.
- Rates are limited to standard accommodations or the class of accommodation that is the least expensive in accommodation at the location of the business activity.
- Employees who choose to stay in private (non-commercial) accommodations may claim the actual expense if supported by a receipt, or an allowance of \$20.15 per day if no receipt is provided.

### **Meals**

- Employees may, using their P-Card during business travel, incur the cost of meals and non-alcoholic beverages within a reasonable variance of the allowance rates described in the Location/Nature of Travel table near the end of this document. When travelling, employees are to be aware of the meal allowance rates in the areas in which they are travelling.
- When seeking reimbursement for a meal paid for personally (not using a P-Card), only the allowable per diem rates may be claimed.

- Meal costs including a gratuity of an amount customary to the region, not exceeding 18%, or where automatically imposed by the restaurant at a higher rate, may be reimbursed so long as:
  - the meal is reasonable in cost,
  - supported by an original itemized receipt,
  - paid for using a P-Card, and
  - the expenditure (inclusive of the gratuity) is consistent with the approved travel budget and below meal allowances rates.
- Meal allowances are not to be claimed when a meal has been provided to the employee at no cost (e.g., provided at a seminar, conference, training session, etc.). When attending a conference, seminar, or any other event on behalf of the college, a copy of the agenda should be included with the expense claim.
- Should an amount incurred on a P-Card for meal expenses be deemed unreasonably high when compared with the meal allowance rates, the employee is liable to owe the college the difference in the amount paid and the allowance amount permitted.

## **Sundry Expenses**

### Daily Incidental Allowance

A daily incidental allowance is provided as a reimbursement for miscellaneous personal expenses incurred during business travel.

- An employee can claim an allowance for each full 24-hour period spent travelling on college business, at a rate of \$7.35 per day in Canada, and \$14.65 per day outside Canada.

### Travel outside of Canada

- Expenses associated with travel visas and recommended inoculations for international travel are permitted.

## **Ineligible Expenses (not a full listing)**

- Alcoholic beverages, unless pre-approved as described in the [Hosting Procedure](#)
- Expenses for failing to cancel transportation or accommodations Discretion as to what constitutes failure to cancel belongs to the relevant Senior College Official of the traveler

- Expenses while on business travel that are related to personal or vacation days
- Expenses of a travelling companion
- Hotel services such as pay per view movies, spa, mini bar, etc.
- Personal credit card interest charges
- Private automobile use kilometer allowance where the traveler is a passenger
- Travel to/from home to the regular place of employment
- Passport costs
- Child/dependent care
- Home or pet care
- Parking tickets and other traffic fines

### **Expense Claims and Reimbursement Actions**

Please refer to the [training manuals](#) available on the Q for instructions on using PeopleSoft Expense. Also, refer to the expense report disclosure instructions for additional information on preparing the expense claim.

### **Filing Deadline**

To further improve the accuracy of the annual financial statements, all claims for expenses incurred in a fiscal year must be submitted no later than 30 days after fiscal year end in order to be approved for reimbursement. Claims submitted after the deadline will not be reimbursed.

### **Non-Compliance**

Financial Services is required to obtain clarification on expenses claimed, and review instances of non-compliance.

- Both the employee and the manager will be advised of the issue to be corrected.
- When identified prior to the issuance of a reimbursement or payment, the claim will be returned for correction and resubmission to Accounts Payable.
- If identified after the issuance of a reimbursement or payment, reimbursement errors resulting from non-compliance with this procedure will be recovered from the employee.



- Any claims that remain unsubmitted by the employee or unapproved by the supervisor after 60 days will be cancelled by Financial Services. Employees will be notified of the cancellation.

## Disputes

The Director, Financial Services and Controller is responsible for the administration of this procedure and is required to question, obtain clarification, and challenge non-compliance with this procedure any payment or claim for reimbursement.

The claimant and signing authority will be informed when items are being disputed for reasons other than clerical or unsupported amounts.

<b>Location/Nature of Travel</b>	<b>Rate</b>
<b>Daily Meal Allowances</b> <b>– Canada (in Canadian Dollars)</b> <b>*</b>	Breakfast \$13.00 Lunch \$17.00 Dinner \$27.00
<b>Daily Meal Allowances</b> <b>– USA (in US Dollars) *</b>	Per Appendix C (Allowances) of the National Joint Council Travel Policy, as amended from time to time
<b>Daily Meal Allowances</b> <b>–Outside Canada and USA**</b>	Per Appendix D (International) of the National Joint Council Travel Policy, as amended from time to time**
<b>Private Accommodation</b>	\$20.15 or actual expense
<b>Daily Incidental Allowance (in Canadian Dollars)*</b>	Canada \$7.35 Outside Canada \$14.65
<b>Private Vehicle Mileage Allowance</b>	\$0.550 per kilometer travelled
<b>Claimable Transportation Expenses Without a Receipt</b>	\$12.75

\*\* For meal allowances outside of Canada and USA, see [Appendix D](#)

## Definitions

**Goods and Services Procurement Practices:** Procurement activities as used in

practice and regulated by existing college policies, including but not limited to the college's [Procurement Policy](#) and [Procurement Card Procedure](#).

**Itemized Receipt:** A receipt provided by the vendor or supplier which itemizes the goods or services purchased, indicates the date, name of facility, a description of all items, amount of taxes charged and a total.

**Signing Authority:** An employee of the college who has been granted authority by the President and CEO to approve commitments for the acquisition of goods and services for the purpose of conducting ordinary business on behalf of the college.

## Related information

### NorQuest College

- [Disclosure of Travel and Expenses Policy](#)
- Expense Claim Template (available on the Q)
- [Hosting Procedure](#)
- [No Receipt Declaration Form](#)
- [Procurement Card Procedure](#)
- [Procurement Policy](#)
- [Signing Authority Policy](#)
- [Training Manuals](#)
- [Travel and Business Expense Policy](#)
- [Travel and Related Expenses Procedure](#)
- [Travel Authorization Form](#)
- [Vehicular Travel Procedure](#)
- [Working Alone Procedure](#)

### External

- [Government of Alberta Travel, Meal and Hospitality Expenses Policy \(April 2021\)](#)
- [National Joint Council Appendix C - Allowances in Canada and USA](#)
- [National Joint Council Appendix D - International Allowances](#)
- [Recommended Currency Conversion Tool](#)
- [Government of Alberta Public Service Act](#)

## Next review date

December 2027

## Revision history

Date	Version Number	Action
July 2023	V1	New.
December 2023	V2	Updated per diems and mileage rate.
April 2024	V3	Update Travel authorization requirement.
June 2024	V4	IRC update for financial constraints.