



Travel and Related Expenses Procedure

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

Functional category	Finance
Parent policy	Travel and Business Expenses Policy
Approval date	January 13, 2025
Effective date	January 13, 2025
Procedure owner	Vice President, Administration and Chief Financial Officer
Procedure administrator	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

NorQuest College (college) permits 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.

Conditions for reimbursement of expenses incurred by independent contractors are specifically addressed within each contract.

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 on college business an employee may incur travel and related expenses **subject to conditions** stated in this procedure.

The President and CEO, members of the Executive Team, Chief of Staff, Deans, and Directors are subject to the [Travel and Related Expenses for Executive/Deans/Directors Procedure](#), in accordance with the Government of Alberta Travel, Meal and Hospitality Expense Policy. Employees in roles not included above are subject to the conditions and requirements of this procedure.

General Conditions

- Travel and related expenses for employees conducting college business away from their usual office location are subject to budget limitations.
- Monetary values listed within this procedure are stated in Canadian dollars.
- Every effort is to be made to include all expenses related to a travel event on a single expense claim.
- Travel and related expenses that are outside Alberta are to be pre-authorized by the appropriate signing authority using the [Travel Authorization Form](#) before committing to or incurring any costs.
 - Refer to the [Signing Authority Policy](#) for signing authority details and limits.
- Travel reimbursement requests should be submitted after the occurrence of the travel activity, supported by original detailed receipts, and approved by the appropriate signing authority.
- Cash Advances may be available. Refer to the Cash Advance for Travel section in this procedure.
- When a staff member is a card holder of a college issued Procurement Card (P-Card), the P-Card should be used when incurring travel expenses.

- When practical, other means of conducting business should be considered prior to making travel arrangements (e.g., videoconference via Teams or other application).
- When travel is authorized, the most direct, practical, and cost-effective route and mode of transportation should be used.
- 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.
- Refer to the [Hosting Procedure](#) for information concerning hosting expenses while travelling on college business.
- 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 and been incurred solely by the employee.
- 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.
- 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.

- This procedure applies regardless of how an expense has been paid for or is being reimbursed.
- Fees charged for cancelled transportation or accommodations will be reimbursed providing all attempts were made to cancel prior to the charge being levied. Reason for cancelling must be provided with the claim supported by an approval by your manager (ex. By email).

Receipts

- Itemized original receipts, and merchant transaction receipts where a gratuity has been paid, are to be provided unless an allowance is being claimed. The receipt should itemize the purchases made, including food and beverages.
- Claims for meals that do not include an itemized receipt will be limited to a reimbursement of the daily meal allowance rate.
- 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](#).

Cash Advances for Travel

- Employees may obtain a cash advance when required to pay for travel arrangements in advance of the event for which they are travelling.
- The maximum amount of the advance is \$5,000
- Claims must be reconciled within 30 days of the event, unless it falls over a year end – then it must be submitted prior to March 31st.
- No advance will be paid out to an employee while there is an outstanding claim for that same employee
- Failure to comply with the conditions above will result in denial of future cash advance requests. 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 Connect 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, not exceeding 20%.

- 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.
- Employees who choose to stay in private accommodations may claim an allowance of \$20.15 per night.

Meals

Employees may, during business travel, incur the cost of meals and non-alcoholic beverages, including a gratuity, of an amount customary to the region, not exceeding 20%, or where automatically imposed by the restaurant at a higher rate, so long as:

- the meal is reasonable in cost,
- supported by an original itemized receipt, and
- the expenditure is consistent with the approved travel budget.

When the criteria above are not met, a meal allowance only may be claimed as follows:

- Within North America: Breakfast – \$13.00, Lunch – \$17.00, Dinner – \$27.00
- Outside of North America: Breakfast - \$21.90, Lunch - \$27.60, Dinner - \$49.35

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, and flights 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. Employees who are on International flights that depart after 7pm and are longer than 6 hours, are entitled to claim a dinner per diem.

Sundry Expenses

Daily Travel Allowance

The daily travel allowance is provided as a reimbursement for miscellaneous personal incidental expenses incurred during business travel. An employee can claim an allowance for each full 24-hour period spent travelling on college business, as follows:

- \$7.35 in Canada
- \$14.65 outside of Canada

Business Communications

- Prior to traveling outside of Canada, individuals that require the use of a college issued mobile communications device may request a college-owned loaner cell phone.
- Employees with college-owned cell phones, whether loaner or not, should:
 - Turn off data while roaming, or;
 - Send an email to service.desk@norquest.ca with a subject line “travel device request”, with their destination, length of stay, and expected data usage to determine if a travel plan is appropriate.
 - Free Wi-Fi should be used, when available, to reduce occurrence of data plan overages
- Employees are to, where possible, avoid using hotel telephones for placing long distance calls as the hotels charge very high rates for these calls.

Personal Communications

An employee may make one personal long-distance telephone call, not exceeding 20 minutes, for each 24-hour period while travelling on college business. Exceptions are subject to Senior College Officials approval. Employees are encouraged to investigate out of country mobile device plan options as this may be more economical.

Travel outside of Canada

- Expenses associated with 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](#) and in compliance with any applicable requirements in the [Liquor Sale, Service, and Consumption Procedure](#)
- Expenses for failing to cancel transportation or accommodations
- 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
- Personal bank service fees for repayment of cash advances
- Loyalty program membership fees
- Loyalty program reward redemption cost equivalent
- Loss or damage to personal property while traveling
- 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

Loyalty and Other Points Programs

Employees who use personal credit cards for legitimate travel and related expenses and are reimbursed for the expenses are permitted to collect and personally use any loyalty points (e.g., frequent flyer, air miles, or other program points) associated with those purchases.

Expense Claims and Reimbursement Actions

Please refer to the [training manuals](#) available on Connect 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 that 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 staff member 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 re-imbusement or payment:
 - Re-imbusement 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 any payment or claim for reimbursement, obtain clarification, and challenge non-compliance with this procedure.

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

Summary of Allowance Rates (in Canadian dollars)		
Daily Meal Allowances – North America	Breakfast	\$13.00
	Lunch	\$17.00
	Dinner	\$27.00
Daily Meal Allowances – Outside of North America	Breakfast	\$21.90
	Lunch	\$27.60
	Dinner	\$49.35
Private Accommodation	per night	\$20.15

Daily Travel Allowance	per 24-hour period in Canada per 24-hour period outside Canada	\$7.35 \$14.65
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Definitions

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.

Senior College Officials: includes members of the NorQuest College Board of Governors, President and CEO, and Vice Presidents.

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](#)
- [Hosting Procedure](#)
- [Liquor Sale, Service, and Consumption Procedure](#)
- [No Receipt Declaration Form](#)
- [Procurement Card Procedure](#)
- [Procurement Policy](#)
- [Signing Authority Policy](#)
- [Training manuals](#)
- [Travel and Business Expense Policy](#)
- [Travel Authorization Form](#)
- [Travel & Related Expenses for Executive/Deans/Directors Procedure](#)
- [Vehicular Travel Procedure](#)
- [Working Alone Procedure](#)

External

N/A

Next review date

January 15, 2029

Revision history

Date	Version Number	Action
June 2013	V1	New (replaces Standard Practice 6.06: Travel, Expense Claims and Accountable Advances, except for sections regarding vehicle use).
August 2013	V2	Update for document links and branding.
October 2013	V3	Updating air travel requirements.
November 2014	V4	Update for document links.
July 2015	V5	Update document standards, document links and next review date.
June 2018	V6	Reviewed as per the Policy and Procedure Framework Procedure; update rates and processes.
August 2019	V7 (published as V6-C)	Compliance Office template & reorganization update.
March 2022	V8 (Published as V7)	Reviewed as per the Policy and Procedure Framework Procedure; updated deadlines and processes.
July 2023	V9	Updated per diem rates.
December 2023	V10	Updated per diem rates.
January 2025	V11	Updated limits and requirements for Cash Advances, adjusted gratuity rates, updated per diem for late international flights.
April 2025	V12	IRC update for financial constraints.