



Policy

Policy Name	<i>Employee Expense Reimbursements</i>		
Policy #	FO 3.0	Category	Operations & Administration
Policy Owner	Vice President Administration	Effective Date	October 1, 2016
Policy Lead	Associate Vice President Finance & Corporate Services	Next Review Date	April 24, 2028
Approved by	Executive Committee	Approval Date	April 24, 2023

1.0 Policy Statement

This policy provides a framework of accountability and guidance for the prudent and effective use of public resources to support NAIT's values, mission, strategic plan, and compliance with legislative requirements as it relates to the reimbursement and payment of travel, meal, hospitality and other expenses and allowances not addressed by other NAIT policy.

NAIT supports staff travelling on approved Institute business in the performance of their academic, entrepreneurial, or administrative duties and continuing professional/occupational development. Whenever possible staff should use NAIT purchasing procedures (e.g. Purchase requisition, request for payment, p-card, or NAIT's travel provider) to have expenses paid directly by NAIT. In the cases where employees are required to pay out-of-pocket for expenses related to NAIT business, NAIT will support the reimbursement of those expenditures provided they are fair and reasonable.

2.0 Scope

This policy applies to NAIT employees and external parties such as students, volunteers, employment candidates, contracted instructors and Board members.

Considered under this policy are conference attendance, use of personal vehicles for NAIT business, memberships, hosting and hospitality. This policy applies regardless of how an expense has been paid for or is being reimbursed (e.g. Procurement Card, Expense reimbursement, or direct billing to NAIT).

3.0 Guiding Principles

3.1 Accountability and Transparency

As an institute incorporated under the *Post-secondary Learning Act* (Alberta), NAIT requires accountability and transparency regarding travel and employee expense reimbursement, and the claimants have a responsibility to provide sufficient evidence of reasonability to both internal and external stakeholders. All expenditures must be reasonable, legitimate, related to NAIT business and not personal in nature, incurred in

a cost-efficient manner, and reflect appropriate use of funds. Expenditures will have appropriate documentation and evidence to validate and substantiate the expenses to internal and external auditors or members of the public.

3.2 Authority

Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred. In the case where expenses are being paid for a group of NAIT representatives, the person with the highest level of authority within the NAIT organizational structure must get approval of the expenditure from their next level of authority, regardless of who actually paid the expense (e.g. if the Associate Vice President is in attendance and the expenses were paid by the Director the authorization would need to come from the Vice President). Where the expense incurred is directly attributable to an individual (e.g. memberships or conference fees), the individual's next level of authority is the required level of approval, regardless of how the expense is paid.

3.3 Prior Authorization

It is the responsibility of the individual and their next level of authority to work out appropriate arrangements in respect to pre-approval of expenditures (i.e. what documentation is required before the commitment for the expense is made).

3.4 Fair Reimbursement

The Institute seeks to minimize the out-of-pocket expenditures incurred by parties travelling on Institute business by establishing preferred vendor relationships and invoicing processes. In the case where out-of-pocket expenditures have been incurred, the Institute endeavors to properly and fairly reimburse parties in an efficient and timely manner. Under no circumstances shall the policy or procedures for travel and employee expense reimbursement be interpreted in such a manner as to result in double compensation to the claimant.

3.5 Proper Documentation

All expenses, other than reimbursement allowances or intra-city public transportation or coin-metered parking, must be supported by detailed itemized receipts or a written statement signed by the claimant and the approver attesting:

- (a) That the expense was incurred and related to NAIT business
- (b) That the expense was not claimed previously, and
- (c) Description as to why a receipt cannot be provided.

3.6 Contractual 3rd Party Funder Relationships

In the case of contractual relationships with clients and funding agencies such as research-based initiatives, partner/funder restrictions and expectations need to be considered when travelling on Institute business. When conditions exist in the funder requirements that are more restrictive than those stated in this policy and related procedures, those conditions will take precedence and be applicable. Where an external funder's restrictions do not address a particular situation, NAIT's policy and procedures will apply.

Document History

<i>Date</i>	<i>Action/ Change</i>
September 1, 2016	Approved by Administrative Policy Committee
September 9, 2016	Approved by Executive Committee
March 2023	Review complete; no changes