

Travel Expense Policy	Policy Sponsor: President	Approval Date: October 31, 2000
	Responsible Unit: Financial Services	Amendments: July 1, 2010 September 2022 April 1, 2024

A. Background & Purpose

This policy is intended to facilitate the reimbursement of expenses for travel or travel related activities that are incurred in support of the University mission. The policy will enable the efficient reimbursement of allowable expenses and ensure accountability, transparency, and compliance with accounting and reporting requirements under which the University

3. Reporting Authority is the individual at a reporting unit level above that of the claimant. The reporting authority is often referred to as the "OneUp" approver. In some situations, the Reporting Authority may also be the Unit Authority (see Unit Authority definition).
4. Unit Authority (or Spending Authority Delegate) is the individual assigned or delegated

3. Claimants

- a. Prior to incurring travel and travel-related costs claimants will review the policy and protocol to ensure such costs are an Allowable Travel Expense.
- b. Must submit by the travel claim within 30 days of completion of a trip unless total claim is less than \$100. In the case where an expense claim is less than \$100, the claimant may elect to hold the claim until such time they accumulate to \$100 or March 31 (fiscal year end) whichever comes first.

4. Exceptions

PREPARING A CLAIM

The following are general requirements for preparing a travel claim. The sections that follow provide further information related to specific expenditures or other matters related to travel.

- A. Each trip that requires an overnight stay should have a separate travel claim and all costs for the trip should be included in the same claim.
- B. Travel claims must be submitted within 30 days upon completion of the trip, unless the total claim is less than \$100. In the case where an expense claim is less than \$100, the claimant may elect to hold the claim until such time they accumulate to \$100 or March 31 (fiscal year end) whichever comes first. The claim must be submitted for the fiscal year in which the travel took place. Claims should be submitted through Chrome River.

- C. Claims for reimbursement must be submitted by 7 a.m. (31.9 c) 1. The 50,000 dollar limit applies to the total amount of claims submitted in a fiscal year. (31.9 c) 1. The 50,000 dollar limit applies to the total amount of claims submitted in a fiscal year.

- completion of travel to support an outstanding advance. All expenses related to the trip, including those for which the advance was received, should be included on the same claim.
- b) Prior to issuing an advance any previous advances must be cleared, where the travel has been completed.
 - c) Any unused portion of an advance must be returned to the University via Financial Services not more than one month following the date of completion of the trip or cancellation of the trip.

USE OF TRAVEL AGENCIES

Travel agencies may be used in coordinating University business travel as follows:

- C. Employees: The employee must pay the agency and submit the receipt as part of the travel claim. Travel agency invoices will not be paid directly.
- D. Non-employees: Where the traveler is a nonemployee such as a visiting guest or a student who is travelling on University business, the University will accept a travel agency invoice for the expenses incurred. (Accounts Payable should be contacted to arrange)

TRANSPORTATION

The following apply to claims for transportation costs when travelling on University business:

- A. Most Economical Means of Transportation
The Travel Expense policy requires the most economical means of transportation be used when travelling for University business. The following should be considered:
 - a) When comparing travel options (air, public transportation, taxi, rental vehicle or private vehicle etc.), the traveler should take into account the time and effort of the transportation method, and the cost of overnight stays to reach the destination.
 - b) If for personal reasons (such as combining business and vacation) a private vehicle is used instead of air travel, reimbursement shall be limited to the lesser of kilometrage claimed or the equivalent of economy airfare.
- B. Air Travel
 - a) Reservations
As significant savings can be realized by making reservations in advance, it is recommended travelers make their reservations at least 14 days prior to departure.
 - b) Flight Class
 - i. Travelers should obtain the lowest available fare. This would normally be economy except where a premium economy or business class fare can be purchased at a lower cost.
 - ii. When premium economy or business class travel is not the lowest available fare it may be

- f) **Parking at the airport**
 May be claimed if the cost is less than taking a taxi to and from the airport and the employee's place of residence.
- g) **Air Travel Receipts**
 The following are requirements for Air travel receipts:
- i. An e-ticket or travel agent invoice with proof of purchase.
 - ii. Proof of payment is required and if not indicated on the receipt other evidence of payment, such as a copy of credit card statement, must be supplied.
 - iii. Proof of travel is required. Receipts from the destination location (e.g. hotel, transportation to and from the airport, meals) to confirm the traveler reached the destination are sufficient. In the absence of other receipts at the destination location a boarding pass is required.
- h) **Frequent Flyer/Reward Points**
- i. Airline tickets purchased on frequent flyer point programs are not reimbursable.
 - ii. Claimants may choose to use personal frequent flyer program miles to upgrade tickets provided there is no cost to the University. The University does not reimburse individuals for the cost of these upgrades or for program fees.
- i) **Personal Travel Combined with Business Travel**
- i. When personal travel is combined with business travel, the employee will be reimbursed for the cost of the business portion of the trip at the lowest available fare.
 - ii. Where it is not possible to distinguish between the business and personal portion of the trip (e.g. a multi-destination airline ticket where one or more of the destinations is for personal travel):
 - a.

- c. Attach both to the travel claim but claim the lesser of the two amounts.
 - i. It is the responsibility of the approver to ensure that the quote and the actual invoice are comparable and represent the same booking conditions, i.e. both amounts were obtained on the same day,
 - ii. It is strongly recommended that travel arrangements where personal travel is combined with business travel are reviewed with the approver prior to booking the travel.

C. Vehicle Travel

a) Use of Personal Vehicle vs. Vehicle Rental

- i. Normally a personally owned vehicle will be the most economical option for round trips of less than 1,000 km.
- ii. If the traveler chooses to use their personal vehicle for a round trip of more than 1,000 km, they will be reimbursed for the cost of the most economical mode of travel. A comparison should be supplied as follows:
 - a. Cost of mileage at the per kilometer rate for personal vehicle plus cost of meals and overnight stay on route to destination.
 - b. Cost of a rental vehicle including gas, the cost of meals and overnight stay on route to destination.
 - c. Cost of equivalent economy airfare by the most direct route plus estimated costs to travel to/from departure and arrival airports. Quotes for flights should be obtained within a reasonable timeframe prior to planned travel.

b) Use of Personal Vehicle

Subject to a) above employees will be reimbursed for use of their personal vehicle while on University business as follows:

- i. Use of employee's personal vehicle will be reimbursed based on the mileage at the per kilometer rate found in Appendix A. The 'per kilometer' rate is intended to cover the cost of operating the vehicle including, but not limited to, the costs of fuel, insurance, vehicle maintenance and depreciation.
- ii. When the 'per kilometer' rate is used, fuel costs will not be reimbursed.
- iii. Kilometrage should be calculated from campus to the destination unless the starting point (eg the traveler's home) is closer to the destination. The university does not reimburse for kilometrage from home to campus.
- iv. Where employees are travelling together only one person may claim the kilometer rate. Passengers in the car may not claim transportation costs.
- v. Insurance Requirements see section 10.B.).

c) Vehicle Rental

Subject to a) above employees will be reimbursed for vehicle rental while on University business as follows:

- i. Individuals must be 21 years of age and have a valid driver's license (see section 14.B.ii.(2).f. for more information on valid license)
 - ii. A student or volunteer must have personal automobile insurance. If this coverage is not in place the student/volunteer cannot rent a vehicle for Dalhousie business purposes. See additional details in Insurance Section 6.
 - iii. Dalhousie Procurement and the Canadian Association of University Business Officers (CAUBO) have identified preferred suppliers for individuals renting vehicles for University business. Please visit the CAUBO websites for additional information on these vendors.
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B. Private (Non-Commercial) Accommodations

- a. Travelers may choose overnight private accommodation with friends, relatives or colleagues. This is acceptable where it does not require other expenditures to be claimed that would make it cost prohibitive. (eg. long taxi rides or the rental of a vehicle that would not otherwise be required).
- b. Reimbursement for a token of appreciation may be claimed based on nights stayed. Maximum allowance rate per night is found in Appendix A.
- c. Private Accommodations are not an allowable expenditure if the claimant has any ownership or rental interest in the property.

C. Cancellations

- i. Where reservations must be cancelled, it is the responsibility of the traveler to ensure that cancellation is made in advance where possible so that cancellation charges are not incurred.
- ii. When non-refundable reservations must be cancelled for reasons that were reasonably within the control of the claimant, reimbursement will be at the discretion of the approver.



ii.

INCIDENTAL EXPENSES

The following applies to claims for incidental expenses when travelling on University business:

- A. A per diem allowance (Appendix A) is available to cover the costs of incidental items that can be attributed to travel. Receipts are not required when claiming the per diem rate.
- B. This allowance is intended to cover such items as water, coffee, snacks, valet services, laundry, dry cleaning and personal long distance calls for which no other reimbursement is provided.
- C. Travelers are expected to claim the lesser of actual expense incurred and the per diem rate.
- D. Reasonable incidental costs above the per diem incidental rate may be approved with supporting justification and receipts.
- E. The incidental per diem rate only applies to trips including an overnight stay.

USE OF TRAVEL CARD

For the convenience of faculty and staff the University has a Corporate Travel Card program that may be used for travel expenses.

- A. The employee is responsible for payment of the travel card balance 30 days from statement date.
- B. Employees must submit a travel expense claim in the usual manner to be reimbursed for the costs of travel charged to the card.
- C. The travel card must not be used to

INSURANCE

The following information applies with respect to insurance while travelling:

A. Insurance Coverage:

i. Health Travel Coverage

Travel coverage is available to employees in certain employee groups who are enrolled in the University's health plan. Prior to travel for University business, it is recommended that the traveler reviews insurance available to ensure that it is adequate in the case of an emergency. Additional medical insurance may be required to travel to certain worldwide destinations. Additional insurance may be purchased and reimbursed at the discretion of the Senior leader prior to travel. Approval must be obtained and included in the travel expense claim when submitted for reimbursement.

ii. Use of Personal Vehicle

The University does not insure private vehicles. Drivers are advised to check with their own insurance provider to ensure insurance coverage is adequate when using their personal vehicle for business. A minimum of \$2 million third party liability coverage is highly recommended. Personal insurance or registration costs are not directly reimbursable as such costs are factored in to the kilometrage rate (See 4 C. b)).

iii. Vehicle Rental

1. Liability Insurance

a. Dalhousie Employees:

- i. Inside Canada and US: The University maintains liability coverage for car rentals in Canada and the US. Coverage only applies if the rental is used for University business and "Dalhousie University" must appear on the rental contract (i.e. renter's name and Dalhousie University).
- ii. The University's owned liability policy does not apply for periods longer than 30 days. The renter must contact the Manager of Risk and Insurance, Dalhousie University before entering into agreement.
- iii. Outside Canada and US: The renter must purchase the maximum liability, collision, and accident insurance that the rental company offers. The Dalhousie liability coverage does not cover rentals outside of Canada and the US.

- b. Students and volunteers renting vehicles:
 1. Students and volunteers renting vehicles must contact the Manager of Risk and Insurance, Dalhousie University before entering into agreement.

DEPENDANT CARE

Where an employee is travelling for University business, care expenses for dependents or nursing mothers will be reimbursed as follows

- a) Costs for care of a dependent will be reimbursed based on the rate is if found [Appendix A. Allowance Rates](#)
- b) Where additional costs are necessary to accommodate nursing mothers, approval of such expense will be at the discretion of the Senior Manager.
- c) Receipts must be included with the claim outlining the following:
 - a. Name, address, and phone number of caregiver.
 - b. Name of dependent including relationship to claimant.
 - c. The day/dates on which dependent care was provided.
 - d. The amount paid and a receipt or signature of caregiver acknowledging receipt of funds.
- d) Amounts paid to a spouse or partner may not be claimed.
- e) In the case of a granting agency or other funder and their policies differ from the University policy, the agency's policies apply.

OTHER ALLOWABLE & INELIGIBLE EXPENSES

Other expenses not described in this protocol that are necessary while travelling on university business are reimbursable (ie, Visas and Immunization as required for international travel). Claims for such items must be for reasonable amounts and include documentation of the reason for the charge and receipts must be provided.

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APPENDIX. Allowance Rates

ALLOWABLE EXPENSE	ALLOWANCE RATE
Private Vehicle	Rate updated annually by Province of Nova Scotia. Dalhousie adopts the per km reimbursement for employees of government and public sector bodies
Meal Per Diem- travel within Canada	\$12 Breakfast \$16 Lunch \$26 Dinner \$54 Total per Day
Meal Per Diem- travel outside of Canada	Treasury Board Rates
Incidental expenses allowance	\$10 per day - must be overnight stay. Receipt not required. Limited to actual expense incurred to a maximum of the daily allowance.
Private Accommodation	\$40/day- must be an overnight stay
Parking/Tolls	Receipts for tolls or meter/lot parking under \$5 are not required.
Dependent Care Rates	\$40 per day for first dependent, \$20 per day for second and subsequent dependent. Amount paid to spouse or partner may not be claimed. Limited to actual expense incurred to a maximum of the daily allowance.