

# **TRAVEL**

## ***University Business Travel***

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**DALHOUSIE UNIVERSITY**

**TRAVEL POLICY & PROCEDURE**

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 <b>DALHOUSIE UNIVERSITY</b> <i>Inspiring Minds</i>	<b><i>FINANCIAL POLICY AND PROCEDURES</i></b>	<i>Instruction Number:</i>
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## **TRAVEL POLICY AND PROCEDURE**

### INTRODUCTION

These instructions introduce and discuss general travel policy and procedure for Dalhousie University. This policy and procedure governs the reimbursement of expenses from all funds including Research Special Purpose and Operating administered by the University, subject to the availability of such funds, to faculty and staff members for reasonable expenses incurred while on approved University business. This policy also applies to business expenses incurred with respect to a guest at the request of the University.

There may be situations where the policy of the University differs from guidelines of certain funding agencies. In the event of inconsistencies between such guidelines and the University's policies, the guidelines of the agency will apply. It should be noted that certain Faculties have approved travel guidelines, which are supplementary to the University travel policy and procedure. In all instances, such Faculty guidelines must be consistent with the policy and procedure contained herein.

The following areas are covered in this statement:

#### [Approvals and Responsibilities](#)

#### [Eligibility of Expenses](#)

- (i) [Method of Making arrangements](#)
- (ii) [Air Travel](#)
- (iii) [Accommodation](#)
- (iv) [Car rentals](#)
- (v) [Privately-owned vehicles](#)
- (vi) [Meals](#)
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- (xii) [Maximum number of travel days \(NSERC, SSHRC, CIHR\)](#)

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#### [Corporate Travel Card](#)

#### [Per Diem Travel Allowances](#)

A. APPROVALS AND RESPONSIBILITIES

Descriptive:

This section identifies the responsibilities of faculty and staff who incur expenses for University business travel and entertainment. In addition, the approval structure for University business travel and entertainment expense is defined and is applicable to all sections of this policy statement unless otherwise specified.

Policy:

1. The claimant is responsible to ensure that claims for university business travel and entertainment expenses are prepared and submitted in accordance with university policy.
2. Individuals authorized to approve a travel expense claim and related documentation are responsible to ensure that the expenses are for University purposes and are in accordance with University policy.
3. The applicable travel expense claim form must be signed by the claimant and approved by the individual at a reporting or management level above that of the claimant (e.g. Department Chair and/or Dean or Director, Vice-President, President.) For visiting researchers the claim must be approved by the principal investigator and the supervisor.
4. The University retains the right to audit travel claims and the reimbursement of a claim does not in itself constitute final approval.
5. In no instance will the use of a signature stamp be an acceptable indication of approval.

B. ELIGIBILITY OF EXPENSE

Descriptive:

This section identifies the expenses relating to travel, which are eligible for reimbursement from University funds.

(i) Method of Making Arrangements

Policy:

- a) Transportation must be selected in a manner, which ensures that the most economical mode of transit is employed, having regard for the purpose and urgency of the journey. It should generally be by the shortest direct route. Unless the nature of the trip renders it impractical, return tickets, reduced fares, special rates or limited tickets should be utilized.
- b) Payment for travel arrangements may be made by the University Corporate Travel Card.
- c) Financial Services has the right to adjust the expense if the most economical mode is not selected.

- d) The University will not issue purchase orders for reservations relating to University business travel.

(ii) Air Travel

Policy:

Air travel shall be arranged so as to incur the lowest logical airfares. (e.g., if special fares are not available, lower economy class is to be used. The University will not reimburse travellers for upgrades to latitude/business/first class except as noted below).

Staff members who have arranged fares at less than economy (e.g. excursion fares) which necessitate staying a longer period, may claim the additional accommodation and meal costs provided that the overall cost savings are still realized compared to flying on preferred dates at economy rates.

Employees can request the purchase of a flight pass as an effective means of reducing travel cost. Flight pass programs can vary over time and allow for a certain number of trips within a specific geographical region and time frame and/or be limited to an individual or group of individuals. Preauthorization from Financial Services is required prior to purchasing the flight pass by submitting a flight pass approval request form. The request must include the name of the pass, traveler's name(s), description of trips to be taken, expiry date of flight pass and any other conditions of the flight pass.

Financial services will review and confirm there is sufficient travel and verify the pass is the most economical option. Upon approval the claimant can purchase the pass on their Corporate Travel Card and request a travel advance. For purchases that exceed the maximum limit of the Corporate Travel Card please contact the Controller, Financial Services for payment options.

(iii) Accommodation

Policy:

- a) In accordance with [Per Diem Travel Allowances](#), accommodation must be secured at a reasonable rate.
- b) Where reservations are guaranteed, it is the responsibility of the traveller to cancel such reservations should that become necessary. The University will not reimburse claims for unused reservations.

Procedure:

Preferred rates at certain hotels may be negotiated from time to time and published lists of those establishments will be circulated when available. [University - Hotel Rates](#)

(iv) Car Rentals

Policy:

Rental-cars may be used when economical but care must be taken by the employee to have [adequate insurance](#), as the University will not accept responsibility of liability resulting from an accident. Compact vehicles should be utilized where practical.

Procedure:

Preferred rates at certain car rental agencies may be negotiated from time to time and notification of such agencies will be circulated when available. Also, if employees use the Corporate Travel Card for passenger vehicles, the renter will automatically be covered for collision damage. Please see the Corporate Travel Card for detailed information on the Corporate Card benefits coverage.

(v) Privately Owned Vehicles

Policy:

- a) Privately-owned vehicles may be used on University business but under no circumstances will the University accept responsibility of liability for claims arising from such use. Reimbursement will be made in accordance with approved rates. (See [Per Diem Travel Allowances](#) and [Travel Rates](#)).
- b) If a privately-owned vehicle is used on University business, the owner must ensure that an adequate level of personal vehicle insurance is maintained. A minimum of \$2,000,000 third party liability coverage is recommended.
- c) Where a privately owned vehicle is used and the kilometrage rate is claimed, only one person may claim the kilometrage rate. Other passengers travelling in the vehicle may not claim the kilometrage rate or equivalent cost of public transportation.
- d) If travel by air is more economical, the University will reimburse the employee the cost of the equivalent economy air travel rather than the kilometrage rate.

(vi) Meals

Policy:

- a) Employees will be reimbursed for the approved and necessary cost incurred for meals while travelling on University business except where meals are included in the ticket price of any form of transportation used or provided in the registration fee for a conference or other function.
- b) Employees may claim reimbursement for meals on either the approved per diem rate or actual expense basis for each trip. A combination of the two methods is permitted on any one particular trip.
- c) Both the credit/debit receipt and itemized receipt are required. If no detailed slip is provided, Financial Services may adjust the claim to the per diem rate available for the meal.

(vii) Entertainment

Policy:

Where an employee is required and authorized to entertain a guest(s) on behalf of the University, reimbursement will be made for approved reasonable expenses relating to such entertainment (please see separate policy on [Entertainment Expenditures](#)).

(viii) Dependant Care

Policy:

Whenever employees are authorized by the University to travel for purposes related to the performance of their duties and they incur expenses for the care of a dependant child or dependant elder as a result of such travel, expenses shall be reimbursed (to a maximum of \$40 per day for the first dependant for whom care is being provided and \$20 per day for each dependant beyond the first), provided the following conditions are met:

- (1) There has been approval in advance by the individual or committee authorized to approve the claimant's travel expenses that such dependant child or elder care expenses may be claimed.
- (2) Dependant child/elder care, which must be provided outside of Canada, shall be reimbursed to a reasonable limit.
- (3) Submissions for dependant child or elder care expenses must be appropriately receipted and attached to the travel claim. Receipts must contain the following: (a) name, address, and phone number of caregiver; (b) the days/dates on which dependant care was provided; (c) the amount paid to the caregiver; and (d) signature of caregiver acknowledging receipt of funds.
- (4) Amount paid to a spouse or partner may not be claimed.

Please note that travel claims funded by a third party (e.g. under a research grant or contract) will be governed by the policies and regulations of the funding agency to a maximum allowed by the University. For example, currently SSHRC excludes dependant care claims while NSERC appears to cover claims for nursing mothers only. Employees are urged to determine from the funding agency and prior to incurring expenses for dependant care the extent of the coverage, which may be available.

(ix) Ineligible Expenses

Policy:

The following expenses are deemed ineligible for reimbursement under the University travel policy.

- repair costs for damage to luggage or personal effects
- airline clubs (e.g. frequent flyer program)
- traffic fines and parking tickets
- in-room movies at hotels
- personal long distance telephone calls
- pet care
- additional cost for family members or others beyond the single room rate
- personal expenses which are not required in connection with travel on behalf of the University
- expenses deemed ineligible by a research granting agency or research contract
- air ticket redeemed from a frequent flyer program
- interest charges

(x) Insurance Coverage

Policy:

- Out-of-country medical insurance premiums are reimbursable expenses. University employees who are covered by an extended health care plan should review the benefits provided by that plan to determine what items are covered, whether there are any exclusions and to ensure that duplicate insurance is not being purchased.
- Additional life insurance is considered a personal expense of the claimant and is not reimbursable.
- While travelling on University business the University maintains additional insurance coverage for travellers.
- It is recommended that each faculty/administrative department reduce its exposure to catastrophic loss by limiting the number of individuals travelling on the same flight or in the same automobile.
- The University maintains insurance coverage for University property that is taken on trips.

- Clarification on medical or life insurance inquiries should be directed to Employee Benefits. All other inquiries should be directed to the Risk Management Co-ordinator. [Travel Coverage Limitations](#)

(xi) Partial coverage of travel by another organization

Policy

Where travel expenses are to be partially covered by another organization and the traveller requires the original receipt for submission to that organization, upon request the receipts will be “site stamped” by Financial Services indicating the amount reimbursed by the University. A photocopy of the site-stamped receipt is filed in the Travel Expense Claim package to support the reimbursement. The original receipt will then be returned to the traveller so a claim for the balance may be made from the other organization. Photocopies will not otherwise be accepted as substitutes for original receipts.

(xii) Maximum number of travel days

Policy

Where travel expenses are funded by NSERC/SSHRC/CIHR the individual must ensure that the maximum number of travel days charged to agency grants does not exceed the agencies limit of 125 days per person per year.

Procedure

Each traveller must maintain a log to document the cumulative travel days claimed during the year.

C. CLAIM FOR REIMBURSEMENT

Descriptive:

Upon completion of business travel, a Travel Expense Claim ([Financial Services - Travel Form](#)) must be submitted to Financial Services (through the Faculty office where applicable) for travel expense reimbursement or refund of the excess of an accountable advance. Please note that the Travel Expense Claim form is available on the web at [Financial Services - Travel Form](#). For allowable expenses, which do not require a receipt, please refer to [Travel Rates](#).

Policy:

1. Travel expenses will be reimbursed only to the extent that the expense was incurred solely for University business travel and to the extent that it is not claimable in whole or in part from any other source.
2. All travel claims must be approved in accordance with [Approvals and Responsibilities](#).
3. Each individual must submit an expense claim for his or her own travel expenses. Travel claims covering a group of travellers on University business will not be accepted.

4. The University reserves the right to reject unreasonable travel and entertainment expense claims.
5. Travel expense claims must be submitted to Financial Services within 30 days following the completion of the trip.
6. Where possible, travel expense claims should be submitted once per month showing the details of each trip separately.
7. In accordance with income tax regulations:
  - a) all expenses must be receipted with original tickets, invoices and detailed receipts, except per diem or electronic airline tickets.
  - b) if electronic tickets are issued by an airline, the e-ticket must be provided.
  - c) in the case of express check out at a hotel, the invoice plus a credit card slip showing payment is required.
  - e) photocopies of receipts are not acceptable.

Procedure:

1. Requests for reimbursement of expenses incurred are to be initiated by filling in a Travel Expense Claim (See [Financial Services - Travel Form](#))
2.
  - (a) A review of expense claims is carried out in Financial Services.
  - (b) To ensure efficient processing, individuals will be contacted by phone or email regarding any incomplete or incorrect information.
3. If foreign currency is purchased or sold at a banking institution, a receipt should be obtained and included with the Travel Expense claim. In any other case please refer to <http://www.oanda.com/converter/classic> for currency exchange rates.
4. Employees are required to enrol in the University's electronic reimbursement program. This program permits Financial Services to make electronic reimbursement of approved travel claim amounts directly to the individual's bank account. Notification by e-mail will be made to the employee on the day the information is forward to the bank.
5. Detailed instructions on the completion of the Travel Expense Claim form ([Financial Services - Travel Form](#)) are as follows.

Completion of Travel Expense Claim

Using the Travel Expense Claim form ([Financial Services - Travel Form](#)), fill in the blanks with the information identified next to the corresponding number below;

- (1) Indicate the transaction reference number which should be the last seven digits of

your Banner number plus the date (DD/MM/YY) the trip begins (0147111060707).

- (2) Name of individual claiming the expense(s).
- (3) Date expense claim prepared.
- (4) Department of individual in (1) above.
- (5) Claimant's phone number.
- (6) Affiliation with account being charged in relation to the travel activity (e.g. grantee, student).
- (7) Purpose of the expense (e.g. conference, business meeting). Official conference/workshop materials detailing the dates must be included.
- (8) Destination of trip.
- (9)
  - a) Beginning date of trip.
  - b) Ending date of trip.
- (10) The exchange rate used to convert foreign expenses to the Canadian equivalent.
- (11) Forwarding address.
- (12) Date of the expense/receipt.
- (13) Provide particulars of expense (e.g. meals, lodging, etc.).
- (14) Cross-reference number used to reference the attached receipts to the appropriate expense.
- (15) Actual amount of receipts in local currency.
- (16) Total all the receipts, including GST/HST, for the date in Canadian currency. Any amount included in the actual receipt relating to expenses of a personal nature or expenses claimable from another source must be deducted in arriving at the amount in this column.
- (17) Identify the Goods and Services Tax (GST) / Harmonized Sales Tax (HST) for all expenditures in Canada and air travel to continental United States and St. Pierre and Miquelon.

HST (13%) is paid in Nova Scotia, New Brunswick, and Newfoundland; GST (5%) is paid in all other Canadian provinces. No calculation is necessary for travel expenses outside of Canada except for air travel.

Show the actual amount of GST or HST paid for hotel, motel, automobile rentals,

and airline expenses or for any expense where the receipt shows the amount of tax actually paid.

For per diem travel rates used for kilometres, private accommodations, and meals, multiply the per diem by 13/113 to calculate HST paid on travel in Nova Scotia, New Brunswick, and Newfoundland, and 5/105 to calculate GST paid in all other provinces in Canada.

- (18) Number of kilometres relating to business on a privately owned vehicle.
- (19) Current kilometrage rate (See [Travel Rates](#)).
- (20) Calculation of the kilometre claim by multiplying (18) times (19).
- (21) Total of all amounts. The total may not exceed the amount approved on the Faculty travel application.
- (22) Deduct any cash advance previously received for this trip. (See [Travel Advances](#)).
- (23) If the result of item (21) less (22) is a positive figure, then this balance is due to be paid to the claimant. In this situation, the account distribution must be completed in order to receive the amount owing.

If the result of items (21) and (22) is a negative figure, this indicates the expenses were less than the advance and that the balance should be refunded to the University. A deposit advice form (see [Deposit Advice Form](#)), referencing the travel advance, is to be completed and submitted with a cheque/cash to the Financial Services Cashier for the amount owing along with the expense claim form. (Cash must not be sent through external or campus mail).

- (24) The total of all the GST/HST paid by employees are eligible for rebate. As a minimum, 67% of the GST/HST paid will be immediately rebated to the account charged the travel cost. Please record the GST/HST paid and eligible for rebate (See [Travel Claim Form - Calculated GST/HST](#)).
- (25) Indicate the applicable currency.
- (26) Complete the account distribution for payment, the net before GST/HST, GST/HST, and total.
- (27) Original ink signature of person in item 1 certifying the claim is true and correct.
- (28) Date signed.
- (29) Claimant's Signature
- (30) Authorizing Signature at the reporting level.

(31) Spending Authority signature as required.

#### D. TRAVEL AGENCIES

##### Policy:

1. Direct invoicing (i.e. the University receives a travel agency invoice for approved travel expenses incurred for University business travel) is only permitted where the individual travelling on University business is **not** eligible for a Corporate Travel Card.
2. Where direct invoicing is permitted, the traveller may not authorize his or her own travel invoice. Approval of the invoice must be in accordance with [Approvals and Responsibilities](#).
3. Payment of such travel agent invoices will be treated similar to a cash advance. Upon completion of their trip, the traveller is required to include the last copy of the airline ticket, or in the case of electronic ticketing, the ticket and the boarding passes, as proof of travel, when submitting the travel expense claim. Until the airline tickets are returned, the travel invoice payment will be treated like an advance.

#### E. ACCOUNTABLE ADVANCES

##### Definition:

Accountable Advance - A cash advance for an upcoming travel expense.

##### Policy:

1. Accountable advances shall only be issued to travellers for University business travel expenses, which could not otherwise be financed through the use of the Corporate Travel Card for an expense that has been prepaid e.g.: airfare.. Such expenses would have to be approved in accordance with Section A when requesting an advance. Refusal by the staff member to accept a Corporate Travel Card is not deemed to be an acceptable reason to obtain an advance.
2. A traveller may not authorize his or her own accountable advance request. Such a request must be approved in accordance with [Approvals and Responsibilities](#).
3. If required, travel advances are issued 1 week before the trip date, except as noted in 7 below.
4. Receipts must be submitted no later than 30 days after the completion of travel to support an outstanding advance.
5. An outstanding advance must be cleared before a subsequent advance will be issued.
6. Any unused portion of an accountable advance must be returned to Financial Services not more than one week following the date of completion of the trip or cancellation thereof.
7. In those situations where travellers take advantage of airline seat sales that require payment prior to completion of a trip, a payment for the ticket will be treated as an advance until the final

accounting of the trip is made.

Procedure:

1. In those cases where expenses could not be financed through the use of a Corporate Travel Card or the employee has not been offered the use of a Corporate Travel Card, a cash advance is obtained by filling in a cheque requisition (see attached).
  - In the "Reason" section of the form please include the destination, trip start date and end date and the reason why the advance is requested.
2. The cheque requisition should be received by Financial Services at least 14 days prior to the date on which it is required.
3. A request for early payment of advances (more than one week prior to the commencement date of the travel) must be explained and approved. (E.g. to take advantage of special airfares).
4. Within 30 days of the completion of the trip, a Travel Expense Claim must be submitted to Financial Services. See [Claim for Reimbursement](#).
5. Any unused portion of any accountable advances must be submitted to Financial Services (through the Faculty office where applicable) with a Deposit Advice (see [Deposit Advice Form](#)) and a ([Travel Claim Form](#)) if required, within one week of the completion of the trip or cancellation thereof.
6. If an amount is to be returned to the University, a personal cheque made payable to Dalhousie University must accompany the Deposit Advice. If cash is being used to repay the unused portion of an accountable advance, the claimant must obtain a receipt from the University cashier located in Financial Services. **CASH MUST NOT BE SENT THROUGH THE MAIL.**

F. CORPORATE TRAVEL CARD

Purpose:

This instruction shall address the policy and procedures surrounding the use of the Corporate Travel Card. This instruction will detail procedures for application, expense reimbursement, and card cancellation.

Descriptive:

For the convenience of faculty and staff, Dalhousie has arranged with the bank a [Corporate Travel Card application](#) so that all University Employees may use a Corporate Travel Card for all travel expenses (i.e. airfare, accommodation, meals, etc). This is the preferred method of arranging travel by the University employee. Employees holding the Corporate Travel Card will be reimbursed following the submission of a Travel Expense Claim (see [Financial Services - Travel Form](#) ). In the event of booking airfare in advance, payment will be made in accordance with E.7.

Definition:

Corporate Travel Card

- is a University Corporate Card allowing the holder the privileges of its use for University-related travel and entertainment expenses.

Policy:

1.
  - A. The Travel Card will be made available to all full-time employees on a need basis.
  - B. The corporate card application must be approved in accordance with [Approvals and Responsibilities](#).
2. LIABILITY WAIVER:
  - A. The University retains the right to waive liability on any unauthorized charges or charges for which the cardholder has been reimbursed.
  - B. Upon invoking the waiver of liability, the card will be recalled and cancelled immediately.
  - C. A cancelled card will not be reissued, except in extenuating circumstances.
3. Employees eligible for a Corporate Travel Card will not be issued cash advances except for pre-booking airfares, for items which can be covered by the Corporate Travel Card.
4. Corporate Travel Card bills are due and payable by the cardholder 30 days from statement date.
5. The Travel Card must not be used for personal expenses.
6. Usage of the Corporate Travel Card will be reviewed annually by Financial Services.
7. The card must be returned to the Controller, Financial Services, and the account cancelled when the cardholder terminates or retires from the University.
8. Lost or stolen cards must be reported immediately by telephone to any bank Cardmember service centre worldwide and to the Travel Coordinator, Financial Services, Dalhousie University.
9. The University is not liable for any charges relating to delinquent balances or lost or stolen cards.
10. The There is no annual fee for the Corporate Travel Card.

Procedure:

I. APPLICATION CORPORATE TRAVEL CARD:

1. Complete the Corporate Travel Card Supplementary Card Application form (See [Corporate Travel Card](#)).

2. Have the individual at the next highest reporting or management level approve the application form.
3. Forward the application to Purchasing for authorization. The applicant will be contacted once the card is available for pick-up at Purchasing.
4. The applicant must provide personal identification (e.g. Dalhousie ID card) and sign an acknowledgement upon receipt of the Card.
5. Reimbursement of University authorized expenses may be made by direct deposit to the individual's bank account. The individual will be advised of deposit by e-mail.

## II. EXPENSE REIMBURSEMENT:

1. The Corporate Travel cardholder will use the standard University Travel Expense Claim form (see [Eligibility of Expenses](#)) when requesting reimbursement of travel expenses financed through the Corporate Travel Card.
2. The University will receive information from bank and will monitor spending and payments by cardholders.

## III. CARD CANCELLATION:

1. Cancellation will occur when:
  - (I) the holder terminates employment;
  - (ii) a liability waiver on the overdue amount exists;
  - (iii) abuse of this policy occurs; or
  - (iv) the account is chronically delinquent
2. Upon cancellation, the card must be cut in two and forwarded immediately to the attention of the Controller, Financial Services.
3. Should it become necessary to invoke the waiver of liability, the cardholder and bank will be advised in writing.

## G. PER DIEM TRAVEL ALLOWANCES:

### Descriptive:

This policy and procedure addresses the establishment and administration of per diem travel allowances.

### Policy:

1. Dalhousie will compensate employees on University approved travel for meals, accommodation and use of a privately owned vehicle as specified in [Travel Rates](#).

2. Per Diem rates will be established and reviewed on an annual basis; approved changes will normally become effective on April 1st of each year.
3. Published per diem rates are considered the maximum reimbursable expenses without receipts; alternatively all reasonable cost of travel will be reimbursed if receipted and properly approved.
4. Faculties may establish lower per diem rates for use within their faculty; all such lower per diem rates must be communicated to Financial Services by the Dean's Office.

Procedure:

1. The Assistant Vice-President, Financial Services will undertake a survey of local universities, major local corporations and the Provincial government in March of each year to determine the current rates paid for meals, accommodation and use of a privately owned vehicle on authorized travel.
2. Based upon this survey, the Assistant Vice-President, Financial Services will make a recommendation to the Vice-President (Finance and Administration), of any necessary changes to the per diem rates used at Dalhousie.
3. The Vice-President (Finance and Administration) will be responsible for either approving the recommendation as submitted or adjusting the rates taking into account the University's budget position.
4. Recommended changes in per diem rates will then be routed to:
  - Senior Officers for approval
  - the Senior Advisory Council for information
  - Financial Services
5. The Assistant Vice-President, Financial Services will ensure that a notification of the approved per diem rates is issued to all departments indicating the effective date for any changes.

[See Appendix A](#)