



Policies and Procedures

Responsible Unit	Financial Services
Last Reviewed/Updated	September 2023
Approving Sector Head	Associate Vice-President Finance and Treasurer
Policy	Travel Policy

The Travel Policy applies to all funds administered by the University and governs the reimbursement of expenses to individuals for travel expenses and travel related activities that are incurred in support of the University’s mission and research. The policy will enable the correct reimbursement of allowable expenses and ensure accountability and compliance with accounting and reporting requirements under which the University operates.

In response to a change in the University’s environment, provisions of this policy will be supplemented, amended, or removed as required.

Where a policy exists for a specific activity (i.e. Entertainment Policy, Moving Policy) that policy should first be consulted before application of this policy is considered. The policy shall also be applied in conjunction to the University’s Procurement Policy and the Spending Authority Policy.

For expenses that are funded by an external sponsor, agency, or organization that have specific and/or more restrictive terms and conditions related to travel expenses, the more restrictive terms will apply.

T01 – General

- .01** Individuals are responsible for submitting claims within 30 business days following the completion of travel.
- .02** Travel claims should be completed by the individual who incurred the expenses. The claim(s) should present the full extent of the travel even if only a portion of the expenses are to be reimbursed. The claim(s) should provide sufficient detail and explanation that a third party with no knowledge of the trip could understand the business or research purpose.
- .03** Original receipts (or a legible scan of the original receipt) detailing the items purchased and proof of payment must be retained and submitted by the individual when making a claim. If receipts are not provided, another proof of payment can be provided (credit card or bank statement). Failure to submit detailed receipts may result in the University ruling the associated expense to be ineligible for reimbursement.

- .04 Expenses should be reported in the currency matching the receipt. Reference T04 for more information on foreign currency related to travel expenses.
- .05 Employees are responsible for providing a detailed receipt with separation of costs, fees and taxes. This may not be available on all website travel providers and may require additional direct inquiry by the employee. If the details are not provided with the travel claim, the associated tax cannot be recovered and 100% of the cost will be charged to the expense account. For research accounts, this additional tax cost could be denied by the granting agency and will be the employee's responsibility if deemed ineligible.
- .06 The University does not issue purchase orders for travel related expenses.
- .07 Gratuities are allowable expenses. A general guideline is 15%, but gratuities should not exceed 18%.
- .08 If the employee is attending a conference, the conference schedule (detailing date and time) must be included with the travel claim. This schedule or other documentation is required so that meals which are included in the conference fee can be confirmed.
- .09 Expenses that are incurred and paid in advance of the date of travel (airfare, accommodations and conference fees), may be claimed in advance with a detailed receipt. If any changes or adjustments to these costs are incurred, a revised receipt with the additional cost or credit must be provided in the final travel claim submitted once the travel is completed. If the prepaid costs are adjusted and result in a credit to the claimant, the claimant must repay this amount to the University.
- .10 All expenses incurred and paid at the time of travel will be reimbursed on receipt of an approved travel claim with detailed receipts.
- .11 On occasion, trips may need to be cancelled. Claimants should make all reasonable efforts to prevent or reduce non-refundable cancelled travel costs. When non-refundable reservations must be cancelled for reasons that were within the control of the claimant, reimbursement may be withheld.
- .12 All expenses that are claimed for reimbursement are not eligible expenses for personal tax purposes.

T02 – Approval

- .01 Following travel, the employee must complete the University Travel and Expense form ensuring it complies with the University policies. The form must be reviewed and approved by the employee's direct supervisor following the "one-over-one" approval, regardless of the account, the type of expenditure, or whether the claimant has spending approval on the account. If any portion of the travel expenses are charged to a procurement card or a travel card, the direct supervisor ("one-over-one") approval is required.
- .02 Through their approval of the expense claim, the direct supervisor is responsible for reviewing all items and ensuring that they are in compliance to this policy. The approver's signature does not override the subsequent review for compliance to policy.

- .03 If the direct supervisor is not the Budget Officer of the expense account(s) being charged, the Budget Officer approval is also required.
- .04 For externally funded research accounts, the account holder is responsible for authorizing expenditures from their account(s). No other party may initiate or authorize expenditures from an externally restricted research account without the grantee's written approval.
- .05 For Tri-agency funded accounts, where the claimant is a visiting researcher, the expenses must be countersigned by the department head or the Dean (following the "one-over-one" approval) confirming the relevance of the travel to the research being funded.
- .06 For travel claims from the President, the Board of Governors' Chair must review and approve all claims.
- .07 Travel claims from the Board of Governors must be approved by the Associate Vice President Finance and Treasurer. Travel claims from the Board of Governors' Chair must be reviewed and approved by the Chair of the Audit Committee.
- .08 All claimed travel expenses are subject to review by Financial Services.
- .09 The University reserves the right to adjust or reject travel expense claims that are not in compliance to policy. Reimbursement of a claim does not in itself constitute final approval, the University retains the right to review travel claims, expense reports, and credit card submissions subsequently to being reimbursed. Claimants will be required to repay amounts paid in violation of the policy.
- .10 All travel expenses are available for periodic audits by the University's external auditors, CRA, and agency / sponsor auditors.

T03 – Responsibilities

- .01 The individual must use the prescribed form to submit a claim for reimbursement and should do so within the timeframe set out in T01.01.
- .02 The individual is responsible for making all necessary arrangements for travelling. As well, individuals must make cancellations and obtain refunds when previously arranged travel will not occur. If an individual has been reimbursed by the University and subsequently refunded, the individual must reimburse the University for such expenses. If a credit has been provided, it is the employee's responsibility to use this credit against future travel or have it applied to another employee's travel costs.
- .03 Individuals are responsible for ensuring that costs have not been reimbursed under a previous claim or reimbursed to another individual. If travel is partially or fully funded externally, the individual will deduct this from any claim made to the University. Sources of external funding should be exhausted before making a claim to the University.

.04 Supervisors reviewing a claim must ensure expenses are for University purposes and adhere to University policies.

.05 Financial Services will facilitate the travel policy application and expense reimbursement as follows:

- i) Review all claims submitted and if changes are required, the claim will be returned to the approver.
- ii) Direct the claim to the appropriate Vice President or Dean / Executive Director when items claimed do not comply to University policies.
- iii) Develop appropriate systems and processes.
- iv) Respond to inquiries on interpretation of policy, publishing related procedures and reviewing and updating them annually.

T04 – Foreign Currency

.01 Travel expenses should be detailed based on the foreign currency amount and matching to the detailed receipts provided by the claimant.

.02 Foreign amounts will be converted by Financial Services using the Bank of Canada exchange rate based on the return date of travel. If the claim is not submitted per T01.01, the processing date may be used if the exchange rate has significantly changed. An individual may provide a different rate if properly supported, such as a credit card statement showing the converted amount.

.03 Foreign claimants may request reimbursement in the appropriate currency.

.04 In all cases, the expenditures will be charged in Canadian dollars to the appropriate general ledger account.

T05 – Research Funded Travel

.01 Expenses related to travel funded by research accounts will normally be reimbursed at the University rates, however in some circumstances expenses will be required to use lower or higher rates, as indicated in the funding agreement. Expenses must follow the agreement terms or the funding agency's policy guidelines. If these are unclear, the Manager, Research Accounting should be consulted for clarification. While rates may differ, travel supported by research agreements must comply with all other components of the University's Travel Policy.

.02 All research expenses funded by the University must adhere to the rates as noted in this policy in section with the exception of research funded under the AUFA Collective Agreement Article 25.57. Please refer to T07.

.03 Any funds provided by external sources to a common research fund or an administrative research account that is under the discretion of the University will follow the University travel policy and procedures.

- .04 For all travel funded through Tri-Agency research accounts (including NSERC, SSHRC, CIHR, CRC, Networks of Centre of Excellence, and sub-grants from other institutions), specific information must be included in the travel claim. These include:
 - i) The claimant must indicate their affiliation to the research project/group such as grant holder, graduate student, etc.
 - ii) The claimant must indicate how the trip was relevant to the research project being funded.

T06 Personal Travel combined with Business Travel

- .01 Where an individual chooses to include personal travel either before or after University related business as part of the same travel arrangement, these costs must be clearly separated and will not be reimbursed.
- .02 The claimant must provide a quote of the related travel cost (airfare) based on the dates without the personal days. If the quoted cost is less, the lower of the two amounts should be claimed and be reimbursed. Both should be provided with the travel claim.
- .03 Adequate documentation must be provided which would allow for costs to be clearly identified as University related travel.
- .04 Individuals are encouraged to consult with Financial Services prior to travel to ensure their claim is not unnecessarily delayed upon submission for reimbursement.

T07 – Acadia Employee Contracts

- .01 As outlined in the AUFA Collective Agreement Article 25.57, per diem allowances claimed under Article 25.54 (Travel and Professional Allowance Fund); 25.55 (University Research Fund); and 25.56 (Departmental Scholarly Activities Fund) funds are based on the rates established by the National Joint Council Travel Directive - Appendices B, C, D for accommodation, meal allowances, incidentals and mileage rates (<http://www.njc-cnm.gc.ca/directive/travel-voyage/index-eng.php>).
- .02 As outlined in the AUFA Collective Agreement, 25.54 funds are to be used in a manner consistent with responsibilities outlined in Article 17.01 – 17.05.
- .03 As outlined in the AUFA Collective Agreement, 25.55 funds are to be used in a manner consistent with and noted within the University Research Fund grant application.
- .04 As outlined in the AUFA Collective Agreement, 25.56 funds are to be used in a manner consistent those items noted in Article 25.56 – to support Academic Unit scholarly activities such as academic conferences, hosting of visiting speakers, hosting of workshops, or execution of ongoing Academic Unit seminar series.

Eligible Expenses

T08 –All Transportation

- .01 The Travel policy requires using the most economical means of transportation considering all costs, including accommodation and meals enroute.
- .02 A maximum of \$5.00 per day will be reimbursed for each of the following without receipts:
 - i) Taxi fare or bus fare
 - ii) Bridge tolls
 - iii) Parking fees
 - iv) Highway tolls or fees

T09 Air Travel

- .01 Airfare shall be obtained in the most economical way, taking advantage of discounts where possible. All airfare purchased must be either refundable or provide a credit if the travel is cancelled. The claimant may be personally responsible if a non-refundable, non-credit fare is purchased and the travel is subsequently cancelled.
- .02 Airfare will be reimbursed at an economy fare rate). Detailed receipts are required.
- .03 Where airfare has been arranged at less than economy (e.g. excursion fares) but necessitates additional accommodations, those accommodations and meals are an eligible expense provided the total cost does not exceed the normal economy airfare. Premium economy or business class can be purchased if the fare is lower than economy. The claimant must provide the comparable economy class fare at time of booking as part of the travel claim.
- .04 When premium economy or business class (if premium economy is not available) travel is not the lowest available fare, it may be permitted if:
 - i) The total flying time of a single flight or a combination of flights (including layover time exceeds 9 hours and is approved by the appropriate Budget Officer in advance, or
 - ii) A specific leg of a trip exceeds 6 hours and is approved by the appropriate Budget Officer in advance, or
 - iii) A medical reason is supplied and an accommodation has been issued by Human Resources in advance.
- .05 If the departing flight from Halifax is prior to 8am, accommodation costs at the airport are eligible with prior approval from the appropriate Budget Officer.
- .06 Eligible air travel related expenses include:
 - i) Seat selection fee
 - ii) Flight cancellation insurance
 - iii) Baggage fee
 - iv) Airfare WIFI charge
 - v) Change fees

.07 The individual is responsible for retaining and submitting detailed airfare receipts with the claim. Original boarding passes (or printed electronic receipts) are only required to be submitted if no other costs at the destination are incurred and claimed or they are specifically required by a granting agency.

.08 Airfare purchased with frequent flyer point programs are not reimbursable.

T10 – Rail

.01 Rail fares shall not exceed equivalent economy airfare as noted in T08.01.

T11 – Personal Automobile

.01 The University does not insure private vehicles. Individuals choosing to use private automobiles are responsible for obtaining adequate liability insurance. The University accepts no responsibility for insurance claims arising from the use of private automobiles and will not reimburse such claims.

.02 The University recommends employees check with their personal insurance provider to ensure that their personal insurance coverage is adequate when using their personal vehicle for business. A minimum of \$2,000,000 third party liability coverage is recommended.

.03 The University discourages employees from using their personal vehicle to transport other employees or students as they are 100% personally responsible.

.04 When travelling to the Halifax airport, a guideline for travel from Acadia University to the Halifax Airport is 100 kms one way or 200 kms roundtrip. If the travel is incurred on the weekend, the kilometres will be calculated from the individual's home.

.05 Travel by private vehicle will be reimbursed at the rate of \$0.48 per kilometre. Passengers of the vehicle may not claim the per kilometre rate or equivalent cost of public transportation.

.06 Where travel includes multiple destinations, destinations, dates, and kilometres must be documented and submitted as a travel log within the expense claim.

.07 A minimum distance of 10 kms round trip is required to claim as an allowable expense.

.08 Any incidents or accidents must be reported immediately to the Manager, Procurement and Risk Management so that the University's insurance provider can be contacted.

.09 Within two days of the incident, the employee must submit an OHS Incident Report - <https://www2.acadiau.ca/OHS/reporting.html>.

T12 – Rented or University Owned Vehicle

- .01 Transportation costs incurred for travel by a rented or private vehicle will be reimbursed to a maximum of the equivalent economy airfare by the most direct route based on a 7-day advance booking, plus all other relevant travel costs (kms to the airport, parking at airport, and/or rental car at destination).
- .02 Travel within the Maritime Provinces should be via rented or private automobile. Rental cars will be rented at an intermediate rate or equivalent unless a business reason for an alternative is provided.
- .03 If a rental vehicle is used by the claimant, eligible costs include car rental fee, kilometer charges, and fuel charges from the rental agency. Gas for the rental car can be claimed.
- .04 The University has negotiated reduced car rental rates in association with CAUBO (Canadian Association of University Business Officers). Current rates may be obtained at http://caubo.ca/supplier_contracts/car_rentals. In addition, Interuniversity Services (ISI) has procured rental cars rates on behalf of their member institutions. These can be found on the Financial Services webpage.
- .05 The University has contracted collision insurance coverage for employees using rental vehicles on University business. This coverage carries a \$1000 deductible which the department would be responsible to cover. Additional insurance is not required.
- .06 Prior to renting a vehicle, employees should review the following document regarding vehicle rentals and insurance coverage:
<https://financial-services.acadiau.ca/files/sites/financial-services/resources/Procurement%20Documents/FAQ%20Vehicle%20Rental%20and%20Insurance%20Coverage.pdf>
- .07 Any incidents or accidents must be reported immediately to the Manager, Procurement and Risk Management so that the University's insurance provider can be contacted.
- .08 Travel expenses related to a University owned vehicle should be documented with travel claim including a travel log with locations and kilometres travelled noted.

T13 – Limousine, Taxi, or Other Car Service

- .01 Limousine, taxi, or other car services may be used for transportation to and from the airport and transportation at the travel destination.
- .02 Individuals are required to pay the car service directly and submit original receipts with the travel claim.
- .03 Receipts are required for all taxi expenses in excess of \$5.00 and the starting point and destination of a taxi trip must be stated on the receipt.

T14 – Accommodations

- .01 Accommodations can be claimed when it is reasonable for the individual to arrive the evening prior or depart the day after the start or completion of University business based on the distance to the employee's home or flight schedules.
- .02 The University or CAUBO rate should be requested when making reservations. The Canadian Association of University Business Officers (CAUBO) has negotiated reduced rates with many national and international hotel chains in most major centres. Rates and information regarding national and international hotel chains can be obtained by contacting the Procurement office or by checking the CAUBO website at http://www.caubo.ca/pr/index_e.cfm.
- .03 Unused reservations will not be reimbursed.
- .04 Personal room charges (including meals, entertainment / hospitality costs, etc.) should be separated from the room bill. Meals will be reimbursed on a per meal / per diem basis only. Entertainment / hospitality expenses must comply to the Hospitality Policy with separate receipts and detailed Hospitality claim.
- .05 Individual's staying with relatives or friends may claim, without receipts, a daily allowance of \$25.00 per night in Canada and \$25.00 US per night in the USA. In the case of international travel outside Canada and the United States, the Canadian per diem rate will be used in the local currency. The relevant dates should be specified.
- .06 Telephone calls directly related to University business and one personal call per day will be reimbursed only if properly identified on the receipt.
- .07 Where the traveler is required to spend more than one continuous month in a single location, appropriate arrangements for suitable accommodation at more economical longer term rates (weekly, monthly) should be made.

T15 – Meals and Meal Allowances

- .01 The University provides a per diem allowance which individuals may claim without receipts. Individuals may request to be reimbursed by receipts, but in no case will the reimbursement exceed the per meal / per diem rates.
- .02 Meals cannot be claimed when those meals form part of another fee and are claimed by the individual (e.g. conference fees, in-flight meals, hotels). If the provided meals do not address dietary requirements, an employee can claim the lesser of the appropriate meal allowance or the meal cost supported by a detailed receipt.
- .03 Meals should be claimed only when the individual is on travel during a time in which a meal would normally be consumed. Where travel starts or ends during a meal period that meal per diem can be claimed.

.04 Per meal rates (that include all gratuities) are as follows:

	Canada	USA	International
Breakfast	\$12.00 CDN	\$12.00 USD	
Lunch	\$18.00 CDN	\$18.00 USD	See Treasury
Dinner	\$25.00 CDN	\$25.00 USD	Board Rates

.05 In the case of international travel outside Canada and the United States, the National Joint Council travel directive rates will be used, excluding incidentals and gratuities (gratuities are included in the rate).

<http://www.njc-cnm.gc.ca/directive/travel-voyage/index-eng.php>

.06 Gratuities are included in the per diem rates.

.07 Reimbursement for meals while on field travel can be based on reasonable grocery receipts that include a detailed receipt.

T16 – Medical Insurance

.01 When a traveler is not covered by the University sponsored Supplementary Group Health Policy while traveling outside of Canada, the individual must arrange for medical coverage prior to departure. The cost of such coverage is a legitimate travel expense that may be claimed. Under Tri-Council guidelines, travel health insurance for research personnel is an allowable expense if they do not receive any such benefits through their employer or other sources. For all other research grants, employees should verify the eligibility with the Manager, Research Accounting prior to travel.

T17 – Ineligible Expenses

.01 The following is a non-exhaustive list of expenses deemed to be ineligible:

- **Expenses reimbursed from another source.**
- **Alcoholic beverages, except in accordance with the University Hospitality Policy**
- **Cannabis or its derived substances**
- **Immunization costs not specifically required for travel**
- **In-room movies or mini bar charges**
- **Traffic fines**
- **Parking fines**
- **Airline clubs or airline lounge fees or memberships**
- **Passport fees**
- **Nexus or immigration fees**
- **Repair or replacement for damage or loss of luggage or personal effects**
- **Personal long distance telephone calls (see T14.07 for exception)**
- **Additional costs for family members or others beyond the single room rate**

- **Laundry, dry-cleaning and/or valet charges will not be allowed unless absence is more than five days**
- **Expenses deemed ineligible by a sponsor or granting agency (i.e. NSERC/SSHRC) or organization / company**
- **Interest charges**
- **Meal per diems (or portion thereof) if included in another reimbursable item (conference fee, transportation fees, accommodations)**
- **Meals charged to reimbursable accommodation or transportation expenses**
- **Airfare booked using frequent flyer program points or airline gift cards**
- **Social events where the fee is not part of a conference**
- **Expenses charged to a gift card**
- **Research expenses which cannot be directly attributed to the research project**
- **Research expenses that are ineligible as per the specific research agreement**

.02 The University reserves discretion in determining the eligibility of expenses not listed above. Individuals are encouraged to seek clarification on any item not listed above where eligibility is questionable.