

 DALHOUSIE UNIVERSITY 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 operates.

As a publicly funded institution, Dalhousie University has a fiduciary responsibility to ensure that all funds entrusted to it are managed responsibly. Individuals incurring or approving expenses from University funds are accountable to ensure expenses are reasonable and reflect good judgement, due regard for economy and defensible to an impartial observer.

B. Application:

This policy applies to all travel or travel related expenses to be reimbursed from any University account or fund.

In cases where external sponsors require more restrictive terms and conditions related to travel expenses, the more restrictive terms will apply.

This policy is to be applied in conjunction with all other University policies including but not limited to, the Hospitality Expense Policy, the International Travel Policy, the Procurement Policy, and the Spending Authority for University Funds Policy.

C. Definitions:

1. **University Funds** are all resources available for spending through the University including Operating, Endowment, Capital, and Ancillary, Research or Special Purpose accounts.
2. **Claimant** is the individual requesting reimbursement for travel expenses according to this policy. In some situations, the **Claimant** may also be the Unit Authority (see Unit Authority definition).

3. **Reporting Authority** is the individual at a reporting management level above that of the claimant. The reporting authority is often referred to as the “One-Up” 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 responsibility for the budget and activities of a Faculty, or Major Service or Support Unit or Research, Special Purpose or Capital account as outlined in the Spending Authority for University Funds Policy.
5. **Allowable Travel Expense** is a travel expense that meets the terms outlined in this policy and the Protocols – Allowable Travel Expenses.
6. **Senior Leader** is a Dean, Associate Vice President, Assistant Vice President, Vice Provost, Vice President, Provost or President.

D. Policy:

1. As a publicly funded institution, Dalhousie travel expenses should reflect the most economical travel arrangements while providing adequate standards of comfort, convenience, safety, and efficiency. The amount reimbursed may be reduced if more economical arrangements were possible than claimed.
2. The Claimant, Unit Authority and Reporting Authority have the primary responsibility of ensuring claims comply with the published policy and protocols. Financial Services performs a secondary risk-based review on certain claims to ensure expenses are eligible for reimbursement.
3. The University will reimburse Allowable Travel Expenses incurred by faculty, staff, students, or other persons where:
 - a. The Claimant ensures that:
 - a. the expenses relate to University business.
 - b. the expenses are eligible for reimbursement per the published protocols.
 - c. the travel arrangements are the most economical option.
 - d. the expenses are appropriately documented.
 - e. personal expenses and expenses claimed or reimbursed from other University funds or from another organization have been excluded from the claim
 - f. all necessary approvals have been obtained.
 - b. The Reporting Authority (One-Up) reviews the claim and certifies that:
 - a. the expenses are reasonable and appropriate for the teaching, learning, research, or the service objective.
 - b. where the travel is funded by a research grant or contract, the travel relates directly to the faculty member’s area of research.

- c. The Unit Authority (or Spending Authority Delegate) reviews the claim and:
 - a. certifies that all expenses claimed are eligible for reimbursement per the policy and published protocols.
 - b. authorizes the charge against the account according to the Spending Authority Policy.
 - c. where the travel is funded by a research grant or contract, certifies that the travel directly relates to the research objectives of the particular project or program.
 - d. In some situations, the Reporting Authority and the Unit Authority or Spending Authority Delegate may be the same individual. In such cases, this individual would be responsible to ensure that the requirements of both sections b) and c) above are met.
4. Where a funding agency or organization (e.g., externally funded research grants or contracts) specifically indicates more restrictive terms than this Policy and its Protocols the more restrictive terms will apply. Where the externally funded research grant or contract allows for more liberal per diem or incidental rates than outlined in this Policy and its Protocols, a copy of the related contract or program provisions must be included with the claim to support the rates.
 5. This policy and the related procedures have university-wide application; however, individual Faculties and departments may implement additional policies or procedures which are more restrictive than this policy.

E. Administrative Structure:

1. **Authority:** This policy falls under the authority of the President.
2. **Policy Administration:** This policy, procedures and the related protocols are administered by Financial Services.

F. Procedures:

1. All University travel costs reimbursed must follow the systems, processes and protocols established and published by Financial Services under the authority of this Policy.
2. Financial Services will facilitate the application of the policy and support reimbursement of expenses as follows:
 - a. Developing appropriate systems and processes.
 - b. Responding to inquiries on interpretation of policy, publishing related protocols and reviewing and updating them annually.
 - c. Performing a secondary, risk-based review of certain claims to ensure compliance with policy and protocols.
 - a. To facilitate timely reimbursement to the claimant some claims may be reviewed after payment.
 - b. If a subsequent review determines there was an overpayment based on necessary adjustments to the claim this could result in a requirement for repayment by the claimant.

3. Claimants

- a. Prior to incurring travel and travel related costs claimants will review the policy and protocols 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

- a. Where the protocols allow for exceptions, including those related to specific cultural practices, this is at the discretion of the Senior Leader. Written approval and supporting documentation must accompany the claim.
- b. Exceptions that are due to medical reasons should be supported by an accommodation issued by Human Resources. Documentation of Human Resources approval of the accommodation should be attached to support the claim.

5. Claims by the President or members of the Board of Governors

For travel claims from the President or members of the Board of Governors, the Chair of the Board of Governors is the Reporting Authority and must review and approve all claims. Travel claims from the Chair of the Board of Governors must be reviewed and approved by the Chair of the Finance, Audit, Investment and Risk Committee.

DALHOUSIE UNIVERSITY TRAVEL PROTOCOLS – ALLOWABLE TRAVEL EXPENSES

EFFECTIVE DATE: October 1, 2022

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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 include the following:
 - a) Claimant's affiliation with account being charged – i.e., Principal Investigator, faculty, staff, visitor, etc.
 - b) Purpose of the trip and relevance to the account being charged.
 - c) Dates and location of the trip/activity.
 - d) Itemized receipts and proof of payment to support claimed costs.
- D. Receipts
 - a) Where the claimant is claiming actual expenses vs per diem, receipts are required to support the claim and must contain:
 - i. Identification of supplier.
 - ii. Supplier GST or HST number if applicable.
 - iii. Identification of the purchaser where possible.
 - iv. Full description of purchase.
 - v. Amount paid and proof of payment (where receipt does not include proof of payment, a copy of a credit card statement may be provided as proof of payment)
 - b) If receipts are lost, destroyed, or stolen and cannot be replaced, an explanation and alternative evidence of expenditure must be provided.
- E. Transaction Currency and Conversion
 - a) Expenses must be listed in the currency that was used for the transaction and then converted to Canadian dollars using the currency exchange rate incurred. (e.g. credit card statement indicating the exchange rate).

- b) If no supporting documentation is provided to support the exchange rate the average Bank of Canada currency exchange rate for the month in which the travel occurred or primarily occurred will be applied.
- F. Banking Information and Currency of Reimbursement
- a) Employee Claims- employees will be reimbursed in Canadian funds by electronic funds transfer to the bank account identified in the Dalhousie Human Resources system.
 - b) Non-employee claims – non- employees will be reimbursed in Canadian funds unless the claimant requests reimbursement in another currency based on their country of residence. Where this requires a wire payment, the banking information must be provided for a bank account with currency consistent with the requested currency of payment.
- G. Trip Cancellation
- a) Where possible, travelers should avoid booking travel when prepayment is required, or bookings are non-refundable or non-changeable.
 - b) Occasionally travelers may need to cancel trips. Travelers should make all reasonable attempts to avoid or reduce non-reimbursable costs related to cancelled travel. 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 approvers.

ADVANCES

For business travel funded by research accounts, the University can facilitate advances for expenses that are paid in advance of the date of travel. Unless required by the Unit Authority, advances will not normally be provided for expenses that are paid in advance of the date of travel when funded by operating budgets.

- A. Obtaining an Advance
- a) For research related travel where expenses that are incurred and paid in advance of the date of travel, such as airfare and accommodations, the employee **may** submit a claim for an advance. Careful attention must be paid to the fiscal period of the grant to ensure advance is not for travel expenses that will occur past the end date of the grant.
 - b) Individuals travelling to locations that are cash-based societies can also request an advance. Details regarding the nature of the trip and an estimate of the cash expenses must accompany the request. Special precautions may be necessary to mitigate the risk of travelling with cash.
 - c) With the exception of the situation described in (b), advances should not be requested to cover the cost of expenses that will be incurred and paid at the time of travel. These expenses will be reimbursed after the travel is completed.
- B. Settling an Advance
- a) A travel claim with supporting documentation must be submitted no later than 30 days after the

- 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 non-employee 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

permitted if:

- a. Total flying time of a single flight or a combination of flights (including layover time) exceeds 9 hours, or
- b. A specific leg of a trip exceeds 6 hours, or
- c. A medical reason is supplied, and an accommodation has been issued by Human Resources.

Where criteria a. or b. apply, reimbursement for premium economy or business class is at the discretion of the Unit Authority for the account being charged and must be preauthorized. Written preauthorization for use of premium economy or business class travel must be attached to the travel claim. When booking travel claimants should not select extended layovers for the purpose of booking premium economy or business class airfare.

Where criteria c. applies, the Unit Authority must confirm that the claimant has received an accommodation from Human Resources. Documentation of Human Resources approval of the accommodation should be attached to support the claim.

c) Other Air Travel related allowable expenses

The following other air travel related expenditures are reimbursable:

- i. Seat Selection Fee
- ii. Flight Cancellation Insurance
- iii. Baggage fees: a fee for one bag is allowed unless additional bags are warranted based on the duration or nature of the trip.
- iv. Air WIFI charge: If the employee is required to complete work during the flight that requires the internet, the charge may be reimbursable at the discretion of the approvers.
- v. Change Fee: When a flight must be changed due to circumstances outside of the control of the traveler, the change fee will be considered allowable provided the travel protocols are followed. Under any other circumstances, reimbursement will be at the discretion of the Unit Authority.

d) Missed Flights

- i. When a flight is missed due to circumstances outside of the control of the traveler such as airline delays, weather condition delays, etc. and as a result additional expenses are incurred, the expenses will be allowed providing the expenses follow the travel protocols and the claimant made a reasonable attempt to obtain reimbursement from the airline.

e) Unused Tickets

It is the responsibility of the traveler to obtain credit for any unused refundable tickets and ensure the credit is:

- ii. used for University business purposes or
- iii. the University is refunded if the credit is used for personal purposes.

- 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/Rewards 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 miles.
- 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. a quote for the business portion airfare, taken at the same time as the actual booking should be provided.
 - b. Both the original invoice for the cost of the airfare booked and the quote for the business portion of the travel should be included with the claim.
 - c. The lower of the two amounts should be claimed and will be reimbursed.
- Example: A staff member plans to attend a conference in Calgary and, at the end of the conference, fly to Vancouver for some personal time off. When booking the travel arrangements, the traveler will:
- a. Obtain a quote for the business portion of the trip (Halifax-Calgary-Halifax flight.)
 - b. Book the travel arrangements for the Halifax-Calgary-Vancouver-Halifax flight segments.

- 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, etc.
 - 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.i).

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 or volunteer cannot rent a vehicle for Dalhousie business purposes. See additional details in Insurance Section 10.
 - 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.
 - iv. The standard for vehicle rental is a compact or mid-size vehicle. A maximum of a full-size vehicle may be claimed, where it can be justified and is documented with the claim. A luxury vehicle is not an allowable expense.
 - v. When a large vehicle such as a truck or large SUV is required for fieldwork, or where a vehicle choice is made to address winter driving conditions (eg. all wheel drive) the travel expense claim must include documentation to support the choice.
 - vi. If driving in winter conditions is a concern, and winter tires are available from the rental agency, this is an allowable expense.
 - vii. Insurance for Rented Vehicles– [See section 11.B.ii.](#)
 - viii. Receipt Requirements – Rental agreement and/or receipt must include the claimant’s name and “Dalhousie University” (for insurance purposes), vehicle information, detailed breakdown of charges and proof of payment. The cost of rental vehicle purchased insurance coverage and fuel (with receipts) are reimbursable.
- d) CarShare
- i. CarShare may be used for University business, however University insurance coverage will not apply. It is your responsibility to make certain that you are properly insured.
 - ii. Vehicle Insurance Requirements (see Section 10.B.)
- D. Other Modes of Transportation

Other modes of transportation may be used where they are the most economical means of travel considering the nature of the travel and the business to be conducted. These may include regular rail, commuter bus or trains, taxis, Uber, Lyft or other means.

The cost will be reimbursed based on the receipt including proof of payment. Should a bus or ferry fare at a nominal rate (less than \$10) not furnish a receipt, the traveler may include a copy of the rate sheet for such service as proof of payment.

- E. Other Reimbursable or Non-Reimbursable Transportation Costs
 - a) Reimbursable:
 - i. Parking costs. Receipts are not required for costs of \$5 and under.
 - ii. Tolls for roads, bridges, tunnels. Receipts are not required for costs of \$5 and under.
 - b) Not reimbursable: Fines and Tickets are not reimbursable costs.

ACCOMMODATIONS

The following applies to claims for accommodation costs when travelling on University business:

- A. Accommodations – Commercial Options
 - a. These may include hotels, motels, corporate residences, apartments, private non – commercial accommodations and government and institutional accommodations.
 - b. The standard for accommodation is a standard single occupancy room in a safe environment, conveniently located and comfortably equipped. Travelers should book the most economical accommodation taking into consideration that some locations may require taxi or ground transportation costs and therefore may not be the most economical.
 - c. The Canadian Association of University Business Officers (CAUBO) have identified preferred suppliers for individuals requiring accommodations while travelling for University business. Please visit the Procurement or CAUBO websites for additional information on these vendors.
 - d. The University will not normally reimburse for any additional cost for a travelling companion such as partners, children, and friends. Such costs should not be included on the travel claim.
 - e. An original receipt is required and must include:
 - 1. Name and address of establishment.
 - 2. Check in and check out dates.
 - 3. A detailed statement of guest charges from the host establishment. (including taxes).
 - 4. Proof of payment (a copy of credit card statement may be required if proof is not on the receipt)

- 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 approvers.
- D. Length of Stay
- Where the traveler is required to spend more than one continuous month in a single location, appropriate arrangements for suitable accommodation at more economical weekly or monthly rates should be made in advance of the travel.

MEALS

The following applies to claims for meal costs when travelling on University business:

- A. Preferred Method of Reimbursement
- Per diems are the preferred method of reimbursement for meals and may be claimed for travel or business meals in lieu of providing receipts.
- B. Per Diem Rates for Meals
- i. The per diem rates for meals (Breakfast, Lunch and Dinner) that can be claimed are published in Appendix A. Receipts are not required when claiming per diem rates.
 - ii. For international travel (including the United States) or for travel to Canada from an international destination, maximum reimbursable amounts are per National Joint Council meal allowance guidelines payable in Canadian funds. (Appendix C in the [National Joint Council Travel Directive](#))
 - iii. Per Diems for Longer Stays: When the length of stay exceeds 30 days at the same location (and corporate residences or apartment hotels are available to a

traveler in the area), or when the traveler chooses to stay in private accommodation the per diem rate will be reduced to 75% beginning with the 31st day and will be further reduced to 50% on the 121st day of travel.

C. Meals Claimed by Receipt

- i. A claimant has the option to be reimbursed for actual receipts for each meal. The expenses must be reasonable given the location and purpose of the travel.
- ii. Alcoholic drinks will not be reimbursed and should not be included on the claim except as allowed by the Hospitality Policy.
- iii. The claimant may claim combination of per diems and receipted meals. A receipt and per diem will not be reimbursed for the same meal.
- iv. Both itemized receipt and proof of payment are required when claiming meals based on receipts.
- v. An itemized receipt is also required where any individual meal claimed based on a hotel bill exceeds \$50, if no receipt is available, the amount reimbursed is limited to the per diem rate for the meal.
- vi. If an itemized receipt and proof of payment is not available, the amount reimbursed is limited to the per diem rate for the meal.

D. Conference Meals

When meals are included as part of the conference or workshop registrations, per diems or itemized receipts may not be claimed. Exceptions will be considered where a justification of how the additional expense relates to university business or research purposes is included with the claim.

E. Meals on Travel Days

Meals can be claimed on a travel day as follows:

- i. departure from primary work location or residence is:
 - a. before 7:30am – breakfast, lunch, and dinner
 - b. before 1pm – lunch and dinner
 - c. before 6:30pm – dinner

- ii. return to primary work location or residence is:
 - a. later than 7:30am – breakfast
 - b. later than 1pm – breakfast, and lunch
 - c. later than 6:30pm – breakfast, lunch, and dinner

F. Group Meals

When a group of Dalhousie employees are travelling together each employee should pay for and claim their own meal where possible.

Occasionally there may be circumstances where a meal for a group is paid by one party and in this case:

- i. The most senior Dalhousie employee must pay for the meal and claim the expense. The reason for the group meal and a list of the individuals in attendance must be included with the claim.
- ii. When a group meal charge is incurred at the same hotel or premises as the accommodations, the group meal shall not be charged as a room charge.
- iii. Per diems cannot be claimed for a group nor can the other individuals in attendance claim a per diem if the meal is paid for as a group.
- iv. Alcoholic drinks will not be reimbursed on group meals and should not be included on the claim except as allowed by the Hospitality Policy.
- v. When a group meal charge is incurred as an extension of hospitality refer to the Hospitality Policy for guidelines on the required documentation.

G. Gratuities

Reimbursement for reasonable gratuities on meals will be made when included on the itemized receipt. A gratuity rate of 15-18% is considered reasonable.

H. Alcohol, Tobacco and Cannabis

- i. The University will not reimburse expenses for alcoholic beverages except where hosting or meeting guests from outside of the University as outlined in the University Hospitality Policy
- ii. The University will not reimburse expenses for cannabis or its derived substances.
- iii. Tobacco products will only be reimbursed as guided by the Elders-In-Residence Program Protocol.

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 their card.
- C. The travel card must not be used to pay for personal expenses.
- D. To apply for a Travel Card, complete and submit the Travel Card Application with appropriate approvals according to the instructions on the Procurement sharepoint site.

ENTERTAINMENT

Employees required and authorized to entertain a guest(s) on behalf of the University while travelling should refer to the University Hospitality Policy for the requirements for reimbursement (Hospitality Policy).

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 non-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 such 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 are not covered by the University liability coverage for car rentals.

- i. Where a student or volunteer has personal automobile liability insurance or is covered under another policy (such as their parent's policy), this coverage would apply. Renters are advised to check with their own insurance provider to determine if they have liability coverage.

- ii. If the student or volunteer does not have personal automobile liability insurance, a minimum of \$1 million in liability coverage should be purchased from the rental agency and is a reimbursable expense.
2. Other Vehicle Coverage (Damage Waiver (sometimes called Collision Damage Waiver), Personal Accident Coverage (sometimes called AD&D) and Personal Effects Coverage)
 - a. The Dalhousie Corporate Travel Card contains some insurance coverage for rental vehicles where the rental is paid for on the card. Please review the details of coverage included on the Procurement website. Coverage must be declined from the rental agency for the coverage provided through the Dalhousie Travel Card to be effective.
 - b. If a rental is not paid on a Dalhousie Corporate Travel Card, renters should confirm that their personal credit card or own insurance provider has appropriate coverages and if so can choose to decline these coverages at time of rental. If coverage does not exist, insurance should be purchased through the rental agency.
3. VIOLATION OF TERMS AND CONDITIONS OF RENTAL CONTRACT: Driving rental vehicles in violation of any terms and conditions of the rental contracts voids the insurance coverage.

B. CLAIM OR ACCIDENT

In the event of a vehicle accident while on Dalhousie business, notify both your personal insurance provider and notify Risk Management and Insurance at insurance@dal.ca.

C. CARSHARE

If you choose to use a CarShare for University business, the University Liability coverage does not apply. It is your responsibility to make certain that you are properly insured.

D. OTHER INSURANCE

- i. Other appropriate travel insurance, including coverage for the loss of personal property is allowable.
- ii. Trip cancellation and interruption insurance for travelers to destinations as described in the [University International Travel Policy](#) Section 11.b. is allowable.
- iii. Additional Life Insurance is considered a personal expense of the claimant and is not eligible for reimbursement.

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 found in [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 Leader.
- 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 will apply.

OTHER ALLOWABLE or 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 on the reason for the charge and receipts must be provided.

The following is a list of expenses that would not normally be reimbursed:

- a) Expenses reimbursed from another source.
- b) Airfare reimbursed from airline reward points or gift cards.
- c) Costs associated with missing a flight and the rescheduling of a new flight due to late arrival at the originating airport.
- d) Cancellation charges for failing to cancel accommodation or transportation prior to a deadline, other than for reasons out of the control of the traveler.
- e) Cost of airline/reward club fees or memberships.
- f) Cost to commute between a person's residence and their regular place or work, unless explicitly stated in the employee/contractor's contract.
- g) Alcoholic beverages except according to the University Hospitality Policy.
- h) Cannabis or its derived substances.

- i) Tobacco products, except as guided in the Elders-In-Residence Program Protocol.
- j) Passport, Nexus, or immigration fees.
- k) Stolen, lost or damaged personal items.
- l) Personal expenses such as:
 - i. Cost of personal entertainment while travelling such as magazines and books, cultural and sporting events, exercise facilities, mini-bar purchases, movies, sightseeing trips, etc.
 - ii. Expenses incurred on behalf of family, friends or relatives while travelling.
 - iii. Immunization cost not specifically required for travel.
 - iv. Interest charges on overdue credit card bills.
 - v. Other costs such as Souvenirs, formal wear rental, shoeshine and snow removal.

OTHER COMMON ENQUIRIES ABOUT UNIVERSITY TRAVEL

The University has special arrangements with certain suppliers to help claimants obtain the best price for services needed. When planning a trip please visit [Supply Agreements-External](#) under Procurement's website for the most current list of [CAUBO Car Rentals and Hotel rates](#).

APPENDIX A. 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.