

1. GENERAL

1.1 Application

This policy governs the reimbursement of expenses from all funds administered by St. Francis Xavier University to faculty and staff members for reasonable expenses incurred while on approved University business.

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.

1.2 Responsibilities and Approvals

- 1.2.1 The claimant is responsible for ensuring that claimed expenses are in accordance with University policy and that Travel Expense Claim forms are properly prepared and submitted according to University policy.
- 1.2.2 The claimant is responsible for retaining all original receipts (except for per diems) and other required documentation while traveling on University business. Visa slips only are unacceptable. If originals have been lost a "Lost Receipt Declaration Form" must be completed and attached to the claim.
- 1.2.3 The claimant must sign the completed Travel Expense Claim form, which signifies that amounts are claimed in accordance with this policy.
- 1.2.4 Travel Expense Claim forms must be approved by the person with signing authority (or his/her designate) over the account to which the claimed expenses are being charged, normally the head of the Faculty or Department. In the case where the claimant has signing authority over the account, the claim requires approval of the person to whom the claimant reports.
- 1.2.5 The person who approves the Travel Expense Claim form is responsible for ensuring that the expenses are for approved University purposes, are in accordance with University policy, are charged to the correct general ledger account(s), and that sufficient travel funds are available in the account(s) to cover the claim.

- 1.2.6 Travel Expense Claim forms of Department Chairs, Deans, Managers, Directors, and Vice Presidents require the approval of the person to whom they report. The President's claims will be approved by the Vice President Finance and Operations or his/her designate.
- 1.2.7 Direct billings from travel agencies cannot be approved by the traveler. The approval guidelines outlined in 1.2.4, 1.2.5, and 1.2.6 must be followed.
- 1.2.7 Expense reimbursement does not, in itself, constitute final approval. All transactions are subject to subsequent audit adjustment.

2. ELIGIBLE EXPENSES

- 2.1 All travel must be arranged using the most economical means considering all costs, including accommodation and meals en route while taking into consideration the purpose and urgency of the trip. It should generally be by the shortest, most direct route. Unless the nature of the trip renders it impractical, return tickets, reduced fares, special rates or limited tickets should be utilized.
- 2.2 The University will not issue purchase orders for reservations relating to business travel.
- 2.3 From time to time, the University may identify a preferred travel agency or service provider. Notification of such arrangements will be communicated to faculty and staff as they become effective.

3. TRAVEL

3.1 Air Travel

- 3.1.1 Air travel must be arranged by the traveler at the lowest obtainable cost and should not exceed the cost of economy class fares.
- 3.1.2 Staff members who have arranged fares at less than economy which necessitate staying over night, 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.
- 3.1.3 When completing the Travel Expense Claim form, claimants must also submit the e-ticket passenger itinerary, boarding passes and proof of payment.

- 3.1.4 Proof of payment will be the claimant's signed authorization on the e-ticket passenger itinerary next to the credit card number stating: "I certify that this ticket was purchased with my personal credit card."
- 3.1.5 The traveler may request an advance to cover airfare only if such expense must be paid prior to the completion of the trip. To obtain an advance for this purpose, the traveler must submit a Travel Advance Request form with a copy of the original ticket or e-ticket passenger itinerary with the appropriate proof of payment. Such advances must be reported on the Travel Expense Claim form upon completion of the trip along with boarding passes.

3.2 Car Rentals

- 3.2.1 Rental cars may be used when economical but care must be taken by the employee to ensure he/she has adequate insurance as the University will not accept responsibility of liability resulting from an accident. Compact or economy vehicles should be utilized where practical.
- 3.2.2 Preferred rates at certain car rental agencies may be negotiated from time to time and notification of such agencies will be circulated when available.
- 3.2.3 Within Canada, when renting a vehicle valued at \$50,000 or less, additional coverage for physical damage and liability insurance does not have to be purchased. For this condition to apply, the rental cannot exceed 30 days.
- 3.2.4 For vehicles rented outside of Canada, both physical damage and liability insurance must be purchased.
- 3.2.5 Receipt of payment must be provided to receive reimbursement. A copy of the car rental agreement is not sufficient. If you do not receive a receipt from the rental agency (i.e. when a drop off occurs), typically you can obtain a copy on-line.

3.3 Privately Owned Vehicles

- 3.3.1 The use of privately owned vehicles is to be limited to trips where it is more economical considering all costs including accommodation and meals en route.
- 3.3.2 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.
- 3.3.3 Under no circumstances will the University accept responsibility of liability for claims arising from the use of privately owned vehicles.

- 3.3.4 Privately owned vehicles used on approved University business are to be properly insured, registered and inspected. The University's insurance policies do not provide coverage for the use of privately owned vehicles. The University is not responsible for reimbursing premiums related to insurance coverage.
- 3.3.5 When claiming reimbursement for use of a privately owned vehicle, the traveler must provide details of the destination(s), purpose of the trip and the number of kilometers.
- 3.3.6 Travelers using privately owned vehicles will be reimbursed at the rate indicated in Appendix A.
- 3.3.7 When a privately owned vehicle is used and the mileage is claimed, only one person may claim the kilometre rate.

3.4 Other Related Transportation Expenses

- 3.4.1 Reasonable expenses for taxis and other methods of public transportation to and from airports, railways, hotels, and meeting places are a reimbursable expense. Receipts are required.
- 3.4.2 Bridge, tunnel, and road tolls are reimbursable expenses.
- 3.4.3 Fines for parking or speeding violations are not reimbursable and are at the traveler's expense.

3.5 Accommodations

- 3.5.1 Reimbursement for hotels, motels or other lodging shall be limited to reasonable amounts in the particular circumstances and will normally not exceed the single occupancy rate.
- 3.5.2 Where reservations are guaranteed, it is the responsibility of the traveler to cancel such reservations should that become necessary. The University will not reimburse claims for unused reservations.
- 3.5.3 Preferred rates at certain hotels may be negotiated from time to time. The Canadian Association of University Business Officers (CAUBO) has negotiated special rates for accommodations within Canada. Travelers should consult the CAUBO website (http://www.caubo.ca/supplier_contracts/main) to obtain a list of participating hotel/motel chains.

3.6 Other Accommodations

- 3.6.1 When a traveler has made private arrangements for accommodations (i.e. with a relative or friend), a maximum daily allowance indicated in Appendix A may be claimed to cover gifts or related expenses. No other receipts will be reimbursed.

3.7 Meals

- 3.7.1 While travelling on University business, employees will be reimbursed for meals up to the maximum per diem meal rate as outlined in Appendix A. If actual meal expenses are less than the per diem rate, receipts must be provided. Where a meal is included in transportation, accommodation or conference registration charges, the traveler may not claim meal costs or per diems.
- 3.7.2 In countries other than Canada and the United States, the Treasury Board of Canada rates (excluding incidentals) shall apply. Please refer to the website at: <http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a4-eng.php>. The conversion rate used must be clearly documented as part of the travel claim submission.

4. INELIGIBLE EXPENSES

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

- Alcoholic beverages
- Interest charges on outstanding credit card balances
- Upgrading to first class, business travel class or luxury accommodations
- Spouse and family expenses
- Additional costs for family members beyond the single room rate
- Personal expenses such as mini bar charges or in-room movies
- Lost or stolen items
- Third party reimbursements (expenses that will be reimbursed by other agencies)
- Parking permits, traffic fines, speeding fines, and/or other traffic related penalties
- Kennelling pets (unless specified by funding agency)
- Babysitting (unless specified by the funding agency)
- Expenses deemed ineligible by a research granting agency or research contract, such as alcohol
- Passports
- Repair costs for damage to luggage or personal effects
- Airline clubs (i.e. Maple Leaf Lounge fees/membership, frequent flyer program)
- Personal voice and data plan usage, other than calls to your personal residence.
- Dry cleaning/laundry services

5. CLAIM FOR REIMBURSEMENT

- 5.1 Upon completion of business travel, a Travel Expense Claim must be submitted to the Business Office for travel expense reimbursement or refund of the excess of an accountable advance and/or travel agent invoice.
- 5.2 Please note that all travel related expenses must be completed using the electronic template forms (www.mystfx.ca/campus/admin/accounting%2Dservices). For allowable expenses which do not require a receipt, please refer to Appendix A.
- 5.3 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.
- 5.4 All travel claims must be approved in accordance with Section 1.
- 5.5 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.
- 5.6 The University reserves the right to reject unreasonable travel expense claims.
- 5.7 Travel expense claims must be submitted to Business Office **within 14 days** following the completion of the trip.
- 5.8 Travel claims must be received at the Business Office by 4:00 p.m. Friday in order to be processed on the cheque run the following week.
- 5.8 In accordance with income tax regulations:
 - 5.8.1 All expenses must be receipted with original tickets, invoices and receipts, except when per diems are being claimed.
 - 5.8.2 In the case of express check out at a hotel, the invoice plus a credit card slip showing payment is required.
 - 5.8.3 If electronic tickets are issued by an airline, the receipt plus all boarding passes must be provided
 - 5.8.4 Photocopies of receipts are not acceptable.

6. ACCOUNTABLE ADVANCES

- 6.1 Accountable advances shall be issued to travellers for University business travel expenses. Such expenses would have to be approved in accordance with Section 1 when requesting an advance.
- 6.2 A traveller may not authorize his or her own accountable advance request. Such a request must be approved in accordance with Section 1.
- 6.3 The Travel Advance Request Form should be received by Business Office at least 14 days prior to the date on which it is required. Travel advances are issued 1 week before the trip date.
- 6.4 Receipts must be submitted no later than 14 days after the completion of travel to support an outstanding advance. See section 6 for claim guidelines and procedures.
- 6.5 An outstanding advance must be cleared before a subsequent advance will be issued.
- 6.6 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.
- 6.7 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 air fares).
- 6.8 Any unused portion of an accountable advance must be submitted to Accounts Payable with the Travel Expense Claim within one week of the completion of the trip or cancellation thereof.
- 6.9 If an amount is to be returned to the University, a personal cheque made payable to St. Francis Xavier University must accompany the expense claim. If cash is being used to repay the unused portion of an accountable advance, the claimant can obtain a receipt from the University Business Office. Do not send cash through the mail.
- 6.10 In the event of an outstanding advance being uncleared after 30 days, the Business Office will contact the claimant to arrange payment. The appropriate Vice President will also be notified about the uncleared balance.
 - 6.10.1 If no arrangements are made to the satisfaction of the Business Office, the Vice President of Finance & Operations shall be made aware of the circumstances.
 - 6.10.2 The Vice President of Finance & Operations may initiate automatic payroll deductions to reclaim the balance.

Appendix A

Maximum Rates

1. Transportation

Privately Owned Automobile	\$.39 per kilometer
Flat rate to Halifax Airport return	\$140.00
Flat rate to Halifax return	\$165.00
Flat rate to Sydney return	\$155.00

*** One mileage claim is allowed per business trip***

2. Accommodation (Maximum)

Commercial	Any reasonable rate for single accommodation
Private	\$25.00 per day

3. Meals (Per diem maximum reimbursement per meal including tax and tip)

	Travel in Canada (Note 1)
Breakfast	\$10.00
Lunch	\$15.00
Supper	<u>\$25.00</u>
Total per day	\$50.00

Note 1: In the case of travel to the United States, the individual may claim the equivalent of \$50.00 USD per diem for meals.