

Policy Name:	Travel Expense		
Policy No:	4.5	Approval Authority:	Board of Governors
Volume	4, Finance & Administration	Responsible Party:	Controller
Chapter	5, Travel Expense Policy	Responsible Office:	Office of Finance & Administration
Originally issued:	January 2008	Revisions:	October 2016; November 2017; October 2022; January 2024

Policy Statement

The University is accountable to funding providers and the general public in ensuring that funds at its disposal are used for the purposes for which they were intended. The University covers the cost of travel expenses incurred by members of faculty, staff and in special cases, students or other persons, in support of the University’s mission, provided the expenses are authorized, reasonable and appropriately documented. This policy is in addition to the meal and entertainment policy which provides guidance on meal and entertainment expenses in the HRM and vicinity on official University business.

Reason for Policy

The purpose of this policy is to define the framework within which University funds may be spent on University travel. It helps protect the University and its members as it helps maintain standards for appropriate expenditures of NSCAD funds. This would apply whether these expenditures are made using Operating, Research, Donor or Special Purpose funds. Travel and related expenses supported by research grants or contracts must comply with this policy unless specifically indicated otherwise by the funding organization in which case the policies and procedures of the funding organization must be followed.

Policy Applies to

- All units of the university

Who Should Read this Policy

- All members of the University community
- All those involved in the incurring, administration, management and approval of University travel expenses
- Deans, directors, and division heads who manage budgets that cover such expenses

Contacts

Approval Authority: Board of Governors, through the Financial and Physical Resources Committee

Detail on policy meanings and application: Office of Finance and Administration, 902- 494-8119, finance@nscad.ca

Definitions

Preferred suppliers: The University has a number of arrangements by which it obtains preferential pricing with suppliers through its participation in ISI (Interuniversity Services Inc.), CAUBO (Canadian Association of University Business Officers) and the Province of Nova Scotia MUSH (Municipalities, Universities, Schools and Hospitals) Sector Procurement.

Approver: The person who is authorized to approve the claimant's expenses.

Claimant: The individual that is submitting an expense claim for reimbursement or University credit card claim.

The Policy

1. Principles

- 1.1. NSCAD is committed to enabling University travel that will meaningfully and directly contribute to the attainment of its strategic goals.
- 1.2. It is critical that the University steward its resources carefully given the amount of NSCAD operating funds that come from public and private sources.
- 1.3. This policy applies to all University travel, regardless of the ultimate source of funding, unless specifically indicated otherwise by the funding source. Where funding regulations differ from the University regulations, the funding regulations will take precedence.
- 1.4. NSCAD is committed to paying legitimate, authorized and reasonable expenses necessarily incurred for University business.

2. Responsibilities

- 2.1. The travel expense claimant is responsible to ensure that claims for University business travel expenses are prepared and submitted in accordance with University policies.
- 2.2. Individuals authorized to approve a travel expense claim (Approver) and related documentation are responsible to ensure that the expenses are for University business purposes and are in accordance with University policy. Approver's responsibilities include ensuring that the claimant's expenses that have been incurred:
 - Are business related and for NSCAD University purposes only.
 - Are reasonable based on explanations provided by the claimant.
 - In the most economical manner.
 - Are in compliance with all policy and procedures of the University.
 - They are not personal expenses

3. Processes

3.1. Reimbursement of travel expenses

3.1.1. Travel expenses will be reimbursed provided they:

- 3.1.1.1. Are reasonable in nature and amount;
- 3.1.1.2. Are properly supported with documentation including purpose of the travel and the name(s) of the individual(s) met for business lunches as well as evidence of pre-approval;
- 3.1.1.3. Have been appropriately approved and the extent the expense is not claimable in whole or in part from any other source.

3.1.2. In order to claim travel expenditures, the traveler must submit a travel claim form to accounts payable within 15 days following the completion of the business travel.

3.2. Approval for travel

3.2.1. With the exception of travel funded by PDR/PDA allowances outlined in collective agreements, all travel, meals, entertainment, conferences and professional development must be pre-approved by the respective supervising Chief Financial Officer, Vice- President, Academic and Research, or President, as applicable, regardless of the funding source. Once a year, an itemized report of senior management travel, entertainment, conferences and professional development expenses is reviewed by the Audit and Risk Oversight Committee. All expenses related to Presidential travel, entertainment, conferences, hospitality and professional development must be in accordance with NSCAD policies and are approved by the Board Chair.

3.3. Documentation required for travel expense reimbursement

3.3.1. Original itemized receipts or vouchers are required for all expenses with the exception of kilometreage. Neither credit card statements nor credit and debit card slips are acceptable substitutions for original itemized receipts unless approved by the Office of Finance and Administration. Photocopies of receipts are not acceptable.

3.3.2. In instances where an original receipt is not issued or has been lost, submit a copy of the credit card statement or credit card slip together with an explanatory note signed by the claimant.

3.3.3. Expenses which are of a personal nature shall not be included in the vouchers supporting University expenses. Where such expenses are included, they must clearly be shown as reductions from the travel expense claim. Expenses that have already been or will be reimbursed by another organization or that will be used for personal tax purposes must not be claimed from the University.

3.3.4. If the University is asked to reimburse the claimant for only a portion of the total cost of travel and the claimant wishes to use a portion of the original receipts submitted for some other purpose, Accounts Payable shall enter the amount paid by the University on each original receipt or ticket stub and shall return the annotated original to the claimant.

4. Procedures

4.1. Applying for reimbursement

4.1.1. To apply for reimbursement, employees must complete a "Travel Claim" form after completing the University related travel. The source and amount of any outside financial assistance received must be indicated.

- 4.1.2. Travel expense claims must be submitted to the Office of Finance and Administration within 15 days following the completion of the trip.
- 4.1.3. If several destinations are covered during one trip, the expense details for each destination should be outlined separately (e.g. details including dates, purpose of the trip to each destination, and the expenses broken out for each location visited).
- 4.1.4. If attending a conference, include a copy of the conference itinerary, brochure and registration form.

4.2. Travel advances

- 4.2.1. Travel advances are only provided in very exceptional circumstances associated with international travel where the use of a credit card for sundry expenses is limited.
- 4.2.2. When a travel advance is deemed to be necessary, an approved “Travel Claim” form must be submitted to the Office of Finance and Administration, allowing sufficient time for the cheque to be approved.
- 4.2.3. Employees are responsible for the total amount of the advance until such time as it is deducted from the expenses itemized on the final “Travel Claim” form.
- 4.2.4. Upon completion of travel, the previously completed “Travel Claim” form should be deducted from the final “Travel Claim” form. The difference will either be refunded to the employee within two weeks of journey’s end or reimbursed to the University, as appropriate.
- 4.2.5. Advances outstanding for more than three months following the activity, without justification, may be considered as a payroll advance and deducted from regular pay.

5. Allowances, rates and standards

5.1. The following fixed rate expenses are maximum allowances, which may be claimed in lieu of providing receipts.

5.1.1. Privately Owned Vehicle Use for University business is reimbursed at the rate stated in Appendix A, with the exception of faculty who are reimbursed at the rate outlined in their collective agreement. This kilometerage rate covers insurance, gas and maintenance.

- 5.1.1.1. Kilometrage may be verified using online sources or mapping services using the University address to Destination address. An allowance of not more than 50km per day may be allowed for the “in-town” portion of a trip.
- 5.1.1.2. If driving more than 200 kilometres in a day, the traveller should consider using a rental vehicle. The decision to use a personal vehicle verses a rental vehicle must be documented along with the rationale. The approximate cost of rental vehicle is \$60/day, this must be compared to the mileage paid to an employee for using their personal vehicle.

5.1.2. Meal Allowance for travel in excess of 24 consecutive hours

The maximum that can be claimed per day is stated in Appendix A. For travel within the US, the above amounts are considered to be in US dollars. For travel outside of the US and Canada, NSCAD will use the National Treasury Board meal allowance rates for those meals in which itemized receipts are provided. If no receipts are provided, then the employee will be reimbursed the Canadian dollar meal allowance rates as stated in the Appendix A.

- 5.1.2.1. The Meal Allowance amounts include gratuity of up to 15% and applicable taxes.
- 5.1.2.2. Employees cannot claim the difference of actual meal expenses and the respective Meal Allowance per diem.

- 5.1.2.3. Meal Allowance should never exceed the amount stated in Appendix A per day for each 24-hour period. An underage from the daily limit on one day cannot be used to offset an amount over the limit on an alternate day.
- 5.1.2.4. Meals charged to corporate credit card or hotel bill should not be higher than the per diem rates. Detailed receipts must be retained and submitted for any charges to corporate credit cards or hotel bills.
- 5.1.2.5. Meal Allowance should only be claimed while on University business or during travel for University business. A traveler beginning or ending travel midway through a day should not claim the full day's Meal Allowance. Meal expenses or allowance may only be claimed while away from the workplace/office or residence and if travel is for more than a 24 hour period.
- 5.1.2.6. Alcoholic beverages will not be reimbursed by the University nor should be charged to a University credit card and should be deducted from any expense reports if included on a submitted receipt.
- 5.1.2.7. Employees travelling to conferences or workshops where meals are included in the registration fee will not be reimbursed for alternative meals nor should they charge them to a University credit card. Should an employee choose to purchase meals at an alternate location for an additional cost he/she will bear the cost of those meals.

5.2. Transportation expenses will be reimbursed within limits, as follows:

5.2.1. Air Travel

- 5.2.1.1. Economy class rate by the most direct route by regular airline operating on a daily schedule. The University will provide reimbursement for regular seat selection charges (excluding fees for premium seat selection) and charges for one piece of checked luggage. Financial penalties which apply to changes and cancellations of non-refundable tickets are reimbursed if the change is made for University business, rather than for personal reasons.
- 5.2.1.2. Boarding passes must be included with the receipt in order to approve payment.
- 5.2.1.3. It is the responsibility of the traveler to pursue credit for any unused refundable tickets.
- 5.2.1.4. A traveler may choose to enroll in a frequent flyer program. Enrolment fees are not reimbursable and are the responsibility of the traveler. Frequent flyer status must not be the determining factor in the selection of a carrier. Travelers are not permitted to seek cash reimbursement for airline tickets purchased with frequent flyer points.
- 5.2.1.5. Employees will not be reimbursed nor should include on their NSCAD credit card charges open-ended airfare or rail tickets.
- 5.2.1.6. Employees will not be reimbursed nor should include on their NSCAD credit card charges for overweight or additional baggage charges.
- 5.2.1.7. Whenever possible, same day flights in and out must be scheduled in order to reduce hotel and meal expenses.

5.2.2. Rail

The Club car accommodation for day travel or standard lower berth or roomette accommodation for overnight travel is acceptable for traveling by rail.

- 5.2.3. Automobile outside Atlantic Canada
 - 5.2.3.1. Persons who choose to drive rather than fly may be paid travel status for a maximum of two days beyond the dates of official business.
 - 5.2.3.2. The reimbursement for kilometreage may not exceed the cost of comparable 30-day advance purchase airfare rates – the lower cost is reimbursed.
 - 5.2.3.3. When completing the expense form, dates, kilometreage and destination must be included. See also the section regarding use of privately owned vehicle for University business.
 - 5.2.3.4. If driving more than 200 kilometres in a day, the traveller should consider using a rental vehicle. The decision to use a personal vehicle versus a rental vehicle must be documented along with the rationale. The approximate cost of rental vehicle is \$60/day, this must be compared to the mileage paid to an employee for using their personal vehicle.

- 5.2.4. Taxi /Bus
 - Taxi or bus transit may be used where this represents an economical means of transportation. Receipts should be obtained for reimbursement purposes.

- 5.3. Vehicle rental
 - 5.3.1. Vehicle rentals may be authorized where this method of transportation is economical and practical. Vehicle rentals are limited to a compact, mid-sized or minivan depending on need.
 - 5.3.2. Employees with the same travel itinerary must share a vehicle.
 - 5.3.3. Employees are encouraged to rent automobiles through the University’s preferred suppliers (which includes Enterprise Car Rental with ISI or Budget Rent-a-Car with CAUBO) and are required to purchase applicable insurance coverage at the rental agency which covers physical damage to the vehicle only. NSCAD University’s non-owned automobile liability insurance will cover employees who rent a vehicle for travel in Canada. Employees must rent vehicles in the name of NSCAD University for university liability coverage to apply. Employees renting vehicles for travel outside of Canada must arrange for separate coverage on a case by case basis from the Office of Finance and Administration. Please refer to the Insurance Coverage Policy.
 - 5.3.4. Student drivers are not covered by NSCAD University’s liability insurance regardless of where the travel occurs. Students driving rental vehicles for class trips must arrange for separate coverage with the Office of Finance and Administration via their faculty member. Please refer to the Insurance Coverage Policy.

- 5.4. Use of privately owned vehicle for University business
 - 5.4.1. Should employees decide to use their own private vehicle for University business, the kilometreage allowance is designed to cover operating costs including gasoline, insurance, repairs and maintenance. Receipts must be obtained for all parking and bridge tolls where possible.
 - 5.4.2. The cost of travelling from your home to any of the three campuses will not be reimbursed unless it is required for an on call visit; or for overtime work, requested and pre-approved by a supervisor, which is outside of normal business hours and where the employee’s usual means of transportation to the University are unavailable.
 - 5.4.3. Employees driving privately owned vehicles while on University business must ensure that all required automobile insurance is obtained from their insurer. Under no circumstances will the University accept responsibility of liability for claims arising from such use and the University’s insurance policies do not provide coverage for employees using their privately owned vehicles for University business. An

additional premium for business use may apply and any costs for this premium or losses arising from personal vehicle use (i.e., damage deductible, loss of personal effects, increased premiums due to accidents while on University business, etc.) will not be separately reimbursed as they are considered an operating cost reimbursed using the standard kilometric rate. NSCAD University's non-owned automobile policy protects the university if it gets named in a lawsuit when an employee uses their personal vehicle for business of the university. This coverage provides protection for the university and not for the employee using their personal vehicle for business. Please refer to 4.4 Insurance Coverage Policy.

5.4.4. Any claims for kilometrage for local travel using privately owned vehicles should include details of each destination, date and purpose of travel.

5.4.5. Whenever practical employees with the same travel itinerary should share a vehicle.

5.5. Local area travel

5.5.1. Local area will be defined as a 15km radius from the employee's normal place of work.

5.5.2. If employees must travel (attend meetings, training or other events) within the local area for University business they will be provided reimbursement for taxi fare from the University to the Local Area Location and the return fare, or if a Privately Owned Vehicle is used, the reimbursement will be: i) a flat fee of \$8 + related parking fees (with receipt); or ii) The prescribed km rate x km driven up to a maximum of 15km.

5.5.3. Receipts for parking must be provided.

5.5.4. Employees are strongly encouraged to use public transportation where possible and will be reimbursed an equivalent fare of \$4 each way when public transportation is used.

5.5.5. Travel between University campuses is excluded. In general, only travel involving the transportation of goods between campuses will be considered for reimbursement. Employees must make a request to their supervisor and the VP Finance and Administration to have any travel between campuses pre-approved for reimbursement.

5.6. Medical insurance while travelling abroad

Employees who are required to travel out-of-province or out-of-country for pre-approved University business and are not covered under the University's medical insurance plan are responsible for arranging their own additional medical insurance coverage. NSCAD will cover the costs of such insurance. Please contact the Human Resources Department for a listing of War Zones requiring additional coverage for act of war coverage.

5.7. Hotel Expenses

Hotel Expenses Reimbursement is limited to a single room per traveler in a moderate range hotel. The traveler must use hotels with University or conference negotiated rates, see the Finance Office for a list of Preferred Suppliers. If reservations must be cancelled, it is the responsibility of the traveler to make sure that cancellation is made with sufficient notice so that charges do not apply. Accommodation for one night before and one night after the University business is acceptable, if the start and end times warrant such accommodation logistics.

5.8. Alternate accommodation per diem

The University recognizes that gratuitous accommodation assists the traveler and the University to reduce travel expenses. Where an employee arranges alternate accommodation with relatives or friends, a maximum daily allowance of \$25.00 per night may be claimed without receipts for actual costs incurred or paid to the host for accommodations. The relevant dates should be specified. Where an employee is the lodging host for a

university visitor or guest, arrangements must be pre-approved by the Vice President, Academic Affairs and Research and is limited to a maximum of \$25 per night.

5.9. Miscellaneous Expenditures

Laundry and valet services are not permitted unless absence is in excess of five days. Expenses related to entertainment of guests and expenditures designated as “sundry” are not permitted. Movie rentals in hotels will not be reimbursed, nor will concierge fees. Sundry items include coffee/tea or other beverages purchased during breaks, newspapers, magazines or movies on flights, etc.

5.10. Use of University Credit Card For Travel Purposes

Where University credit cards are used for university travel purposes, all receipts must be submitted to the Office of Finance and Administration in accordance with the monthly credit card expense submission process. Refer to “Documentation Required for Travel Expense Reimbursement” above for appropriate documentation required to support the related expenditure

5.11. Ineligible Travel Expenses

- Any expenses related to accompanying travel companions
- Non Business or personal related expenses
- Parking or other traffic fines and other expenses resulting from unlawful conduct
- Personal life insurance
- The differential between the actual cost of meals and the Meal Allowance
- Insurance coverage for privately owned vehicles
- Travel between home and the University
- Travel between campuses
- Expenses related to damages to uninsured rental vehicles and privately owned vehicles and/or associated increased insurance premiums or deductibles due to an accident occurring while on University business
- Interest charges on overdue invoices or personal credit card bills
- Unnecessary stopovers
- Premium seat selection fees and extra luggage fees (for second or subsequent pieces of luggage)
- Lost or stolen items
- Alcoholic beverages
- Repair cost for damage to luggage or personal effects, charges for extra or overweight baggage.
- Passport costs or passport renewal cost
- Entertainment expenses, (i.e.sports events, movies, plays or any other personal expenses while travelling for business.
- Magazines, newspapers, beverages during breaks and other sundry items as defines above.
- Mobile device data roaming charges while out of country.

5.12. Currency conversion

Expenses paid in a foreign currency are to be shown on the claim in both the foreign currency and in Canadian dollars. Reimbursements will be made in Canadian funds. Where the rate of exchange is shown on the attached documentation, that rate will be used. Where rates of exchange are not documented, the conversion will be made at the Bank of Canada rates published closest to the date of travel.

6. Compliance

- 6.1. Failure to comply with this policy may result in disciplinary action, up to and including termination, in accordance with the relevant collective agreement or employment guidelines. NSCAD also retains the right to pursue any action, including criminal prosecution and civil remedies, when misuse of its information or resources is suspected either during the course of employment or after the termination of employment.

- 6.2. This policy is intended to be complementary to other policies and collective agreements governing the conduct of faculty and staff. In situations where this policy may be in conflict with Collective Agreements, the Collective Agreements shall prevail.

Appendix A

Reimbursement Rates and Meal Allowances

This appendix consists of the individual rates of reimbursement for privately owned vehicles used for University business, and the maximum meal allowance that can be claimed per day for business related travel in excess of 24 consecutive hours.

As of January 1 2024:

The rate of reimbursement for privately owned vehicles is \$0.50 per km.

The maximum that can be claimed is \$10.00 Breakfast; \$16.00 Lunch; \$26.00 Dinner; for a total of \$52.00 Cdn per day. For travel within the US, the above amounts are considered to be in US dollars.

Forms and Tools

Travel Claim Form: [Forms, Documents & Publications \(nscad.ca\)](#)

4.3 Entertainment and Meal Expenses Policy: [4.3-Entertainment-Meal-Expense-Policy.pdf \(nscad.ca\)](#)

4.4 Insurance Coverage Policy: [FIN_Insurance_Coverage_Policy_4.4_October-2015.pdf \(nscad.ca\)](#)