

NIPISSING UNIVERSITY

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Policy Number:	2.4.2012.U
Policy Name:	Travel Expense Policy
Responsible Department:	Vice-President, Finance & Administration
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Approval Authority:	President
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A. Purpose

The purpose of this policy is to establish rules regarding the reimbursement of expenditures incurred while travelling on Nipissing University business in order to comply with the [Expenses Directive issued by the Management Board of Cabinet on April 1, 2011](#), under the authority of the *Broader Public Sector Accountability Act, 2010* (Part IV – Expense Claims: Allowable Expenses). The Directive was issued in order to raise the level of accountability and transparency for designated broader public sector (BPS) organizations, contributing to greater alignment with the high standards expected in ministries and agencies of the Government of Ontario.

B. Scope

This policy applies to all individuals making an expense claim to the University, including appointees, board members, elected officials, employees and consultants and contractors engaged by the organization, providing consulting or other services. This policy is applicable to all travel related expenditures indicated in this policy that are chargeable to the University's operating budgets, ancillary operations, research, trust and any other accounts or projects administered by the University.

C. General

1. It is recognized that employees may be required to travel from time to time on University related business. In accordance with the Broader Public Sector Expenses Directive and this policy, the University will reimburse faculty, staff, and other individuals for reasonable travel expenses associated with the various operations of the University.
2. Pre-approval must be received prior to making any travel arrangements. Employees must submit travel requests through Romeo or the leave entry tracking system in WebAdvisor.

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3. It is the responsibility of individuals with approval authority to ensure that employees whose expenses are to be charged to one of their accounts are familiar with the University's Travel Expense Policy prior to travelling. Pre-trip authorization will ensure that health and safety and other insurance coverage are maintained while the employee is travelling.
4. Only expenses related to the University business are covered by this policy and expenses of a personal nature will not be reimbursed. Some examples of common ineligible expenses include personal entertainment, sight-seeing and side trips. Expenses for a spouse or other individual accompanying the employee will not be reimbursed.
5. A Nipissing University issued P-Card is the required method of payment. Itemized receipts along with your pre-approval form should be included with your P-Card Reconciliation submission.
6. If personal monies must be used, the University will reimburse employees upon submission of a Statement of Expense Form, authorized by a Vice-President or Assistant Vice-President, Finance & Infrastructure. Statement of Expense Form for mileage can be approved by a supervisor.
7. Employees must ensure that the most economical method of transportation is used when travelling and should take into consideration factors such as costs, time constraints, itinerary, etc. Employees can use the "Travel Rental/Own Vehicle Comparison" tool on WebAdvisor to help with this determination. Employees are encouraged to consider tele/video/web conferencing where possible.
8. Where sponsors or funding agencies have their own travel expense policies and do not refer to the University's internal policies, the policies of these bodies will have precedence over the University's policies provided that the University has agreed to this arrangement in advance. If sponsors or funding agencies do not have specific travel expense policies or if certain matters are not included in their policies, then Nipissing University's Travel Expense Policy will prevail.
9. Employees must understand the external guidelines that must be followed prior to approving travel expenses funded by external agencies. Employees should review the agency's policy guide book or terms of contract and contact the Director, Finance or the Vice-President, Finance and Administration for clarity when uncertainty surrounding the policy exists.
10. Where all or a portion of travel expenses are to be paid by a third party, the employee or his/her supervisor should provide appropriate details to the Finance Office – Accounts Receivable who will prepare and forward a University invoice to the funding agency.

D. Definitions

"Employee(s)" refers to any person, including volunteers, agents, appointees, board members, faculty, staff and organizations, eligible for reimbursement under this policy.

E. Policy

1. Travelling on University business

- i. When travelling on University business, employees are expected to:

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- a. Acquire prior approval from their supervisor for the trip.
- b. Faculty travelling for conferences funded from their Professional Expense Reimbursement fund (PER) must complete a "[Pre-Authorization for Faculty Travel](#)" form and have prior approval from their respective Dean.
- c. Administrative staff travelling for professional development conferences related to their field of specialization must complete an "[Application for Administrative Professional Development Funds](#)" form and have prior approval from their supervisor with approval authority in accordance with the University's Approval Authority Policy. The form also requires approval by the Director, Finance. The authorized form should be included with your P-Card reconciliation submission.
- d. All other business travel (i.e. administrative travel directly related to the employee's position, such as travel required to participate in meetings held by the Council of Ontario Universities) must be approved in advance by the appropriate supervisor with approval authority in order to document that the travel is for legitimate University business. Pre-approval must be requested through the leave entry tracking system in WebAdvisor. Approximate budget amount must be entered in the comments section of the request.
- e. The immediate supervisor must ensure that regular duties will be maintained during the absence, that travel is appropriate, and that appropriate travel funds are available. Approval will ensure that health and safety and other insurance coverage are maintained while the employee is traveling.
- f. Make travel arrangements (airline bookings, hotel accommodation, etc.) as early as possible in order to take advantage of early booking discounts.
- g. Acquire appropriate itemized receipts during the trip to support expenditures.
- h. A Nipissing University issued P-Card is the required method of payment. Submit all original itemized receipts along with your pre-approval form to your supervisor for approval. If personal monies must be used, the University will reimburse employees upon submission of properly authorized Statement of Expense Form. Statement of Expense Forms must be approved by a Vice-President.

2. Air Transportation

- i. Employees travelling on University business must make their own travel arrangements.
- ii. Air travel, when considered to be necessary and is the most practical and economical way to travel, must be via the most economical and direct route. Economy (coach) class will be considered the standard option. Considerations for making decisions regarding alternative types of fare will be based on circumstances, such as accommodation, length of travel and health and safety, and must be approved by the appropriate Vice-President or President.

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- iii. Flight insurance for air transportation is an allowable expense.
- iv. Excess baggage charges will be allowed only where, in the opinion of the approval authority, such charges are incurred for business purposes.
- v. Staff and faculty travelling internationally on business should complete an itinerary including contact information to be kept on file by the immediate supervisor in case of emergency.

3. Train

- i. Travel by train is permitted when it is the most practical and economical way to travel. A coach class economy fare is the standard rate. Business class may be acceptable with prior approval in limited circumstances such as the provision of reasonable accommodation (i.e. health reasons).

4. Taxi, Limousine, Bus

- i. Employees are required to attach receipts for these services to their P-card statement or Statement of Expense form.

5. Automobile

- i. When road transportation is the most practical, economical way to travel, a rental or personal vehicle may be used; however, **car rental is the preferred method**. Employees are encouraged to rent a vehicle when travelling on University business. A personal vehicle should only be used in limited situations where the vehicle is the most economical and effective choice when considering all factors such as costs, time constraints, itinerary, weather, insurance coverage, etc. Employees can use the "Travel Rental/Own Vehicle Comparison" tool on WebAdvisor to help with this determination
- ii. Fines for parking and traffic violations of any kind will not be reimbursed.

6. Rental Vehicle

- i. When renting a vehicle, up to a full-size model is acceptable. Any exceptions must be guided by the principle that the rental vehicle is the most economical and practical method of travel taking into account the business purpose, number of occupants and safety (including weather) considerations.
- ii. Vehicles rented by University employees for approved University business should be rented through the University's Vendors of Record (currently Enterprise, account #LC32017) and payment should be made using the employee's P-card. The P-card includes car rental insurance benefits, so employees can waive the extra insurance charge with the car rental agency. This insurance is not available for truck rentals or passenger vans that hold more than seven people.
- iii. Employees who do not use a P-card (or a personal credit card that has equivalent car rental insurance benefits) to pay for the rental must purchase the daily insurance coverage with

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the car rental agency and must complete a purchase requisition prior to scheduling the rental. It is strongly recommended that employees obtain a P-card when renting a vehicle for University business in order to avoid the extra costs associated with purchasing the daily rental insurance.

- iv. **All rentals for University business, regardless of method of payment, must be rented under the name of Nipissing University in order for the vehicle to be insured under the University's insurance policy.**
- v. To avoid higher gasoline charges, employees should refuel the rental vehicle prior to returning it to the rental agency.
- vi. Reimbursement for vehicle rentals will include the rental charge, gasoline and insurance coverage. Original receipts must be attached to the P-card statement or Statement of Expense form for reimbursement.
- vii. Please refer to the University's Frequently Asked Questions (FAQs) for additional information regarding automobile rental for University business.

7. Use of Personal Vehicle

- i. Use of an employee's private automobile should only be used in very limited circumstances as indicated in E.5.i. To ascertain whether or not car rental is more economical, please refer to the "Travel Vehicle Rental/Own Comparison" form available on Web Advisor.
- ii. Employees using a personal vehicle must be aware that in the event of an accident, it is their personal vehicle insurer that is the primary carrier. If the employee is carrying passengers, it is the driver's/owner's responsibility to ensure that their motor vehicle insurance includes coverage for business use of the vehicle.

Travel arrangements including method of travel must be documented in the pre-approval form.

- iii. If travel by personal automobile is authorized by the appropriate approval authority, the University will reimburse the employee at a rate of \$0.46/km for actual kilometers driven. The kilometer allowance is deemed to cover reimbursement for **all** related expenses including, but not limited to, gas, oil, insurance, repairs and maintenance. Gas receipts are **not** required to be submitted when claiming the kilometer allowance.

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8. Accommodation

- i. Employees are responsible for making their own accommodation arrangements. Reimbursement for hotels, motels and other lodging will be limited to reasonable amounts in the particular circumstances and should not exceed the standard room rate. Itemized receipts are required. Visit the [CAUBO website](#) for more information on preferred rates available to the University.
- ii. The maximum rate for accommodation with friends or relatives in lieu of hotels, motels and other lodging while on University business is \$30.00 per night with a receipt of a gratuitous gift. Alcohol purchases are not permitted.
- iii. Charges for in-house movies, mini-bar items or personal items will not be reimbursed.

9. Meals

- i. Meal expenditures will be reimbursed based on actual amounts incurred up to a daily maximum of \$50.00 and is to cover meals and incidental expenses such as gratuities and taxes. The daily maximum shall be allocated as follows for partial days of travel or where some meals are included in the cost of registration:

North America	International
Breakfast - \$10.00	Breakfast - \$12.00
Lunch - \$15.00	Lunch - \$18.00
Dinner - \$25.00	Dinner - \$30.00
Daily Maximum - \$50.00	Daily Maximum - \$60.00

Daily maximums may be exceeded in reasonable circumstances provided a reasonable explanation is noted in expense submission and approved by supervisor.

- ii. Reimbursement of meal expenses up to the daily maximum must be supported by original, itemized receipts showing a breakdown of all expenses, including taxes. Credit card receipts and interact slips are not acceptable.
- iii. Alcohol will **not** be reimbursed.

10. Incidentals

- i. Reasonable small expenditures where it is either impractical or impossible to acquire receipts may be claimed. Such expenditures may include such items as meter parking, subway tokens, reasonable gratuities for baggage assistance, etc. While receipts are not required, such actual expenditures must be itemized for each travel day and shall not exceed \$15 per item.

11. Other Eligible Expenses

- i. Other expenditures may be reimbursed if incurred for University business and are approved by the appropriate approval authority. Examples of other eligible expenses include:

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- a. Reasonable telephone charges;
- b. Reasonable laundry/dry cleaning after 7 consecutive days of business travel; and
- c. Visa, passport, currency exchange charges if specifically incurred for University business.

12. Ineligible Expenses

- i. Expenses of a personal nature or for a spouse or other individual accompanying the employee will not be reimbursed.
- ii. The cost of entertainment is normally considered a personal expense and is ineligible for reimbursement.
- iii. Late payment/service charges on personal credit cards will not be reimbursed.
- iv. Charges for valet parking will not be reimbursed.
- v. Purchases of equipment or fixed assets are not eligible expenses. These purchases shall be made in accordance with the [University's Procurement Policy](#).

13. Reimbursement and Approval of Expenditures

- i. Summary of responsibilities of employees submitting an expense claim:
 - a. Obtain prior approval for travel from the appropriate supervisor. A [Pre-Authorization for Faculty Travel Form](#) or a printout of approved Travel Leave from the leave entry tracking system must be attached to the P-Card Statement.
 - b. Retain appropriate original, itemized receipts to support expenditures.
 - c. Prepare a P-card reconciliation or Statement of Expense form detailing the purpose of the trip, duration, budget accounts to be charged, etc. Attach appropriate original itemized receipts, ensure statement is approved by the appropriate approval authority (see E.1.h of this policy) and forward to the Accounts Payable Department **by the 10th of the following month**.
 - d. Any overpayments must be repaid to the University.
 - e. If an employee is leaving employment with the University, all expense claims must be submitted prior to leaving the University.
- ii. Reimbursement of expenses does not in itself constitute final approval, and all expenses statements are subject to audit and subsequent adjustment if necessary.
- iii. The individual approving the expense statement is responsible for ensuring that the expenses are for University purposes, include sufficient supporting documentation and comply with this policy.
- iv. Approvers are accountable for their decisions, which should be:
 - a. Subject to good judgement and knowledge of the situation;

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- b. Exercised in appropriate circumstances; and
 - c. Comply with the principles and mandatory requirements set out in the BPS Expenses Directive and this policy.
- v. Individuals with approval authority (see [University's Approval Authority Policy](#)) are prohibited from approving their own expenses.
- vi. Expenses for a group can be claimed only by the most senior person present. Expenses cannot be claimed by an individual that are incurred by his/her approver.
- vii. All employees using personal monies will be reimbursed in Canadian funds in amounts equivalent to the actual expenses incurred. Expenses must be listed on the Statement of Expense form in the currency that was used for actual expenditures. Employees will be reimbursed for foreign transactions based on a copy of their credit card statement which includes the expenses; alternately, they may provide a receipt from the Banking Institution where the Foreign Currency was purchased. In the absence of Exchange Rate Documentation, the University will apply the average daily Bank of Canada Exchange Rate which was in effect at the time the expense was incurred. University accounts will be charged in equivalent Canadian dollars.
- viii. Visitors from the United States may accumulate expenses in U.S. dollars on the Statement of Expense form. A U.S. cheque for the total amount approved for reimbursement may be requested. University accounts will be charged in equivalent Canadian dollars.

Inquiries regarding the interpretation, practices and procedures to be followed in administering matters relating to this policy should be directed to the Vice-President, Finance and Administration or the Director, Finance. It is recognized that emergencies arise and unusual situations occur that may not be accommodated by this policy. Requests for exceptions may be submitted in writing by the claimant and sent to the Director, Finance for consideration. Misuse of the exception process may result in a delay in the processing of an expense claim and/or the possible rejection of a claim.

The Vice-President, Finance and Administration shall review this policy periodically to determine whether amendments are necessary.

Reviewed by the VPFA in September 2022; change to mileage rate only, from \$0.41 to \$0.46.