

Travel Expense Claim – Claimant’s Checklist

A checklist to assist with completing a Travel Expense claim (Clarification Notes on page 2 of this checklist)

- The claim is over one year old** - Written pre-approval (see Note 1) to submit the claim is attached
- Travel expenses were incurred for **approved University business**
- All of the expenses relate to a **single travel event** and are submitted on a **single expense claim form**

Use of Form

- Select either **Travel Expense OR Visitor Reimbursement**
 - If claim is for a **visitor from the USA**, click box beside **Expenses for American Visitor** (*Expense Info*)

Payee Information

- Select and enter either **Campus Mailing Address OR External Mailing Address**
- Name** – enter the **Full Name** of the payee
- EmpID/Student ID** – enter the **Employee ID** or **Student ID** (leave blank if neither apply – e.g. visitors)

Nature of Travel or Hospitality Expense

- Travel - Reason** for the travel and the **location** of the travel (e.g. XYZ Conference in Montreal)
 - Attach a **Conference Itinerary/Course Syllabus**, if applicable
- Hospitality** – Enter the names and affiliations of attendees and the business purpose of the meal
 - Meetings(with meals) for students &/or employees only**: Written pre-approval for reimbursement is attached (**Note: Alcohol will not be reimbursed** for these meals)
 - Holiday Reception/Social Event for students &/or employees & spouses** : Written pre-approval to include alcohol (using University funds) is attached

Receipt Information

- Original Receipts Attached**: check if **all** original, itemized receipts attached for **all** expenses (see Note 2)
- Missing/Photocopied Receipts**: if applicable, identify the missing receipt(s) **AND** enter an explanation

Expense Information

- Dates** - corresponding to the receipts entered
- Expense Description** – a brief description entered for each expense
- Province** – enter the province where the expense was incurred, **OR** “N/A” if outside of Canada
- Expense Type** – Select the appropriate Expense Type or select “Other” for those not listed
 - Meals: see Note 3 for meal maximums
 - Transportation: see Note 4 for exceptions & other considerations
- Km** –when “mileage” is selected, enter total kilometers travelled (**employee-owned vehicle only**)
- Amount** – enter the amount shown on the receipt (in the currency of the receipt)
- Currency** –currency of the expense on receipt (if currency type is not listed on drop-down menu, please contact Financial Services)
- Rate** – enter the exchange rate of currency for the date of the transaction (*Bank of Canada website*)
- Total including tax** – enter the total amount, not the pre-tax amount
- HST/GST** – the HST/GST will automatically calculate for Canadian amounts of taxis and mileage
 - For other expenses, enter the amount of HST/GST stated on the receipts (**Canadian taxes only**)
- Travel Advance** – if an advance was issued for this travel make sure to note it on the claim form

Account Information

- Fund, Department, and Account number** entered (also Program &/or Class, if applicable)
- Project number** is entered for all Funds starting with a ‘3’
- For Research-Related Travel Only* – **Traveller / Acct Affiliation entered** (i.e. traveler’s affiliation with P.I.)

Signature Section

- Enter the information in the **Prepared by/Employee** section and **Manager Approval** section
- The Claimant should sign the claim** in the Prepared by/Employee section (If not signed by the Claimant, the **Claimant’s approval of expenses** must be otherwise documented)

Travel Expense Claim – Claimant’s Checklist

NOTES - (Refer to the Travel Policy &/or Hospitality Policy on the Financial Services website for more detailed information)

1. Approvals

- If the **claim is over one year old** please obtain written approval from a Dean, Department Head, Vice-Principal, or Principal to submit the claim and attach it to the claim
- **One-over-one approval** is required for all travel expenses (Approver is an individual at least one administrative level above the claimant - e.g. A Department Head’s expenses must be approved the Dean)
- **Signature stamps** are not acceptable.
- In addition, approval is required from the person with **signing authority** for the department, research project, or fund, **if different** from the individual exercising one up approval.
- **Written pre-approvals** must come from a **Principal, Vice-Principal, or Dean**
- **Hospitality**
 - **Meals:** to be reimbursed for **only Queen’s University students &/or employees**, written pre-approval must be obtained and submitted (alcohol will **not** be reimbursed)
 - **Social Events:** to be reimbursed for food and alcohol for **only Queen’s students and/or Queen’s employees and spouses** written pre-approval must be obtained and submitted

2. Receipts

- **Original, itemized receipts** are required for all travel and hospitality related expenses.
- **Credit card receipts, debit card slips, and cancelled cheques** are **not** acceptable original receipts.
- Receipts are **not required** for **mileage only claims**.
- If original **receipts are lost, destroyed, or stolen**, a written explanation must be provided on the claim
- Receipts are important for income tax purposes. The Canada Revenue Agency considers all amounts paid to individuals **without receipts** to be **income to the individual** and, therefore, taxable.
- **Minor expenses** (generally under \$10) without original receipts for items that are difficult to receipt may be approved at the discretion of the individual approving the claim (e.g. public transit fares incurred for university business and small gratuities).

3. Meals

- Meals can **only** be claimed for the employee/student travelling (not for spouses or travel companions)
- **Meal maximums** for Canada and the US are set by the Treasury Board of Canada (NJC rates-Appendix C <http://www.njc-cnm.gc.ca/directive/travel-voyage/td-dv-a3-eng.php>) and include all taxes and gratuities.

- Rates effective April 1, 2014:

Breakfast	15.95
Lunch	15.25
Dinner	42.45
Full Day	\$73.65

- Meals outside of Canada or the United States – use the National Joint Council rates - Appendix D http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng

4. Exceptions & Other Considerations

- **Exceptions to the travel policy** can be made by the Principal, Vice-Principal, or Dean.
- **All exceptions must be documented** for audit purposes and the **approval documentation must be included** with the travel expense claim form.
- **Air Travel: Business Class** (see Note 1 regarding “written pre-approvals”)
 - **Canada** – A documented **medical reason and written pre-approval** must be attached
 - **International (>nine continuous hours)** - **written pre-approval** must be attached
 - **International (<nine continuous hours)** - a **reason for the exception to policy and written pre-approval** must be attached
- **Rail Travel & Car Hire Services** (e.g. limousine): Must be at the best value for money consideration. An explanation of how this criteria is met must be documented and attached to the claim for any business class rail travel or use of care hire services.