

Travel Expense Claim – Approver’s Checklist

A checklist to assist with approving a Travel Expense claim (Clarification Notes are 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

Nature of Travel or Hospitality Expense

- ☐ **Travel - Reason** for the travel and the **location** of the travel is entered (e.g. “XYZ Conference in Montreal”)
 - ☐ **Conference Itinerary/Course Syllabus** is attached, if applicable
- ☐ **Hospitality - Names** and **affiliations** of attendees and the **business purpose** of the meal is entered
 - ☐ **Meeting(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

- ☐ **Missing/Photocopied Receipts:** If applicable, ensure an explanation is entered for the missing/photocopied receipts (*see Note 2*)

Expense Information

- ☐ **Expense Description** – a brief description should be entered on the claim for each expense
- ☐ **Total (including tax)** – ensure it is entered correctly (not pre-tax amount)
- ☐ **HST/GST** - all HST/GST totaled from the receipts is entered on the claim form (**Canadian taxes only**)
- ☐ **Meal receipts** – the maximum amounts allowed for each meal have not been exceeded (*see Note 3*)
- ☐ **Transportation:** Ensure **Original boarding pass(es)** are attached
 - **Airfare:** If not **Economy class** *see Note 4-Exceptions & Other Considerations*
 - **Rail Travel /Car Hire Services** *see Note 4 – Exceptions & Other Considerations*
- ☐ **Travel Advance** – if an advance was issued for this travel make sure it is noted on the claim form

Account Information

- ☐ **Fund, Department, and Account number** entered (also Program &/or Class, if applicable)
- ☐ **Project number** 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.)
- ☐ **“Total Charged to Account”** matches **“Total Eligible Reimbursement”**, including tax (unless there is a travel advance, then “Total Charged to Account” must match **“Total Charged Travel”**)

Signature Section

- ☐ Ensure “Full Name” and “Position” fields are completed and legible
- ☐ Ensure the claim has been **signed by the claimant** (or Claimant’s approval of expenses is attached) before signing as the approver

Other Considerations

- Ensure no reimbursement has been or will be made for these expenses from a **third party**
- No hospitality, food or incidental expenses are allowed for **Consultants or Contractors**

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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.