



# Travel and Expense Reimbursement Policy

**Category:** Finance

**Approval:** Vice-Principals' Operations Committee

**Responsibility:** Associate Vice-Principal (Finance)

**Date Initially Approved:** January 2015

**Date of Last Revision:** February 2017

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## ***Definitions:***

**Approver:** The person with the authority to make approvals under this policy. Normally the manager or supervisor of the claimant. Research related travel must **also** be approved by the Principal Investigator (PI) or their delegate.

**Claimant:** Any person making a claim under the terms of this policy including requesting a cash advance.

**Claimant Delegate:** Employees who can prepare expense reports on behalf of the Claimant.

**Approver Delegate:** Employees who can approve expense reports on behalf of the Approver.

## ***Purpose/Reason for Policy:***

The travel and expense policy provides a framework for reimbursement of reasonable business expenses while ensuring the effective use of public resources, transparency, and accountability.

## ***Scope of this Policy:***

This policy applies to all University travel and related expenses from all sources of funding administered by the University. When funding agency guidelines, or the terms of a specific award, impose greater restrictions, the more stringent requirements will apply.

Queen's University is considered a designated Broader Public Sector (BPS) organization and is required to comply with directives issued under the authority of the [Broader Public Sector Accountability Act](#).

This policy applies to all Queen's Faculty, staff, students, and non-employees who incur business related expenses on behalf of the University.

The BPS Expense Directive prohibits reimbursement of incidental or food expenses for consultants or contractors.

## ***Policy Statement:***

Queen's University will reimburse reasonable and necessary travel or other expenses incurred while conducting University business. This policy is in accordance with applicable federal and provincial legislation including but not limited to legislation issued by the Canada Revenue Agency (CRA) and the Broader Public Sector (BPS) Accountability Act, 2010 and all related directives. Further information on expenses eligible for reimbursement is presented in [Appendix I](#).

## ***Responsibilities & Approvals:***

### **General Information**

From time to time, expense reimbursements may be audited by Internal Audit or external auditors, including funding agencies. Reimbursement of expenses does not, in itself, constitute ultimate approval and reimbursement may be subject to subsequent audit adjustment if expenses claimed are not allowable within this policy and/or applicable granting agency guidelines or awards.

One-over-one approval is required for all expense reimbursements, such that the approver is the person to whom a claimant reports. 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.

Visiting researchers must have their expenses approved by the Department Head.

Requests for reimbursement should be submitted to the [Financial Services](#) Main Office within thirty (30) days following completion of each trip, or the date the expense was incurred, whichever is later. In cases where an advance was received, claims to account for the advanced funds must be submitted within 15 days.

It would be unreasonable to expect reimbursement more than one year after related expenses have been incurred. **If it has been more than one year after related expenses have been incurred, the request for reimbursement will require approval as per the exceptions section below.**

### **Claimant**

It is the claimant's responsibility to:

- obtain pre-approval from the person to whom they report before committing funds for a trip involving any overnight stay as required;
- include an appropriate description of the purpose of travel or nature of expense claim;
- only claim reimbursement for actual out-of-pocket expenses for legitimate university business purposes;
- claim for reimbursement only expenses that are allowable within this policy and/or applicable granting agency guidelines or awards, whichever imposes greater restrictions;
- as applicable, include the affiliation of the claimant to the Principal Investigator (some funding agencies will disallow the expenses without this information);

- maintain appropriate documentation to justify the cost effectiveness of their travel arrangements, particularly if travel is funded from a research grant;
- retain original documentation to support the request for reimbursement;
- obtain proper approval for all expense claims;
- in the case of receipts or documents scanned into the electronic reimbursement system:
  - ensure image quality and authenticity of electronic receipts; and
  - After February 15, 2017: dispose of the original receipts and any other copies after payment of the claim.

## Approver

It is the approver's responsibility to:

- ensure that the expenses have been incurred for legitimate university business purposes and are reasonable in the context of the university business activity;
- ensure that expenses claimed are in accordance with this policy;
- ensure that delegated approval authority is documented if applicable. Individuals with delegated signing authority cannot approve their own expense report or the expense reports of those to whom they report; and
- verify image quality of electronic receipts.

## Principal Investigator

For research related travel, it is the Principal Investigator's responsibility to:

- ensure that expenses have been incurred for legitimate research purposes and are reasonable in the context of the research grant;
- ensure that expenses claimed are in accordance with applicable granting agency requirements, or with the terms of the specific award, whichever imposes the greater restrictions;
- find another eligible source of funding for the travel in a situation where a Principal Investigator has no grant funding to cover expense reimbursements. If no other eligible source of funding exists, the Principal Investigator will not be reimbursed; and

## Financial Services

Financial Services is responsible for reviewing travel and expense claims to ensure that:

- claims have been approved;
- expense reimbursements are in accordance with the existing policy and procedures, applicable granting agency requirements, or the terms of the specific award, whichever imposes the greatest restrictions; and
- verify image quality of electronic receipts.

Financial Services is responsible for withholding reimbursement that contravenes university policies, granting agency requirements, or the terms of a research award.

## Exceptions

Exceptions to this policy can be made by the Principal, or a Vice-Principal, Associate Vice-Principal, or Dean. In all cases, one over one approval is required for exceptions. For example, a

Dean may not approve an exception for him or herself. All such exceptions must be documented for audit purposes. The approval documentation must be included with the expense report.

## [Appendix I](#) - Eligible Expenses

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<b>Contact Officer:</b>	Associate Director, General Accounting
<b>Amendment Date:</b>	January 2017
<b>Date for Next Review:</b>	May 2019
<b>Related Policies, Procedures and Guidelines:</b>	<a href="#">Hospitality Policy</a> <a href="#">Procurement Policy</a> <a href="#">Perquisite Policy</a> <a href="#">Procedure - Cash Advances</a> <a href="#">Procedure - How to claim an Expense Reimbursement</a> <a href="#">Tri-Council Guidelines</a>
<b>Policies Superseded by This Policy:</b>	Policy for Travel and Related Expenses, Feb 2012

# Appendix I - Travel and Expense Reimbursement Policy

*Text in this document that has been prefaced with "information specific to research travel" is supplementary information that has been included to assist Principal Investigators in maintaining compliance with funding agency requirements.*

## **Key Principles**

All travel and other expenses must be incurred for approved University business. Personal expenses will not be reimbursed.

Any travel or other expenses paid for by the University may not be used by the claimant for income tax purposes.

All requests for reimbursement must provide an explanation of the nature of the University business along with the date(s) and place of the event.

Individuals are responsible for making travel arrangements that provide adequate standards of comfort, convenience, safety and efficiency, and is the most economical option under the circumstances. The University has made special arrangements with certain suppliers to help claimants obtain the best price for services needed. For the most current list of preferred suppliers please visit the [Strategic Procurement Services website](#).

In instances not covered by this policy or in unusual circumstances, the claimant and the approver should apply judgment to ensure that the expense is reasonable under the circumstances. Claimants should refer questions to approvers. If the approver is unsure, they should consult with Financial Services.

Travel arrangements booked and invoiced through a travel agency must be approved by the traveler's one-up. **If you plan to use a travel agent to book travel that will be paid for by a research grant, please review this [important information on paying travel agents using a research grant before booking your travel](#).**

Itemized receipts must be attached to each expense report. This is a mandatory requirement for all travel related expenses, except as noted in Section C – Meals (per diems) and for gratuitous accommodations or minor expenses.

The university uses electronic images of original paper and electronic invoices and receipts as part of its usual course of business. The preparer of the payment / reimbursement request is responsible for ensuring the quality, accuracy, reliability and authenticity of the scanned images in the university's expense reimbursement system (ERS). The university considers the payment / reimbursement records in the ERS to be the originals for business retention and audit purposes. The electronic image shall be stored for a minimum of seven years.

## **A. TRANSPORTATION**

Claimants are expected to obtain the lowest logical fare by taking advantage of seat sales, one stop flights, connection flights, penalty or non-refundable fares, Saturday night stay overs, and advance purchase fares, all of which may result in a fare much lower than economy.

## 1. Air Travel

Because significant savings can be realized by making reservations in advance, all employees should plan their travel at least 14 days prior to departure, if possible. Claimants are expected to book economy air fare when making travel reservations.

Cost of flight cancellation insurance is an allowable expense. However, there are very few categories of cancellation that are covered by this insurance, and most claimants will find that it is not economical.

The university does not reimburse for airfare purchased with frequent flyer points. Only the out-of-pocket expense is reimbursable to the Claimant.

For a list of suppliers offering preferential rates to individuals travelling on Queen's University business, please visit the [Strategic Procurement Services website](#).

**Information specific to research travel- If expenses are being funded by a US Federal Government research grant and travel is in the US, the "Fly America Act" must be adhered to.**

### i. Class of Service

The standard class of service for air travel is economy fare. Under extenuating circumstances, such as documented medical reasons or for continuous air travel exceeding nine hours, business class service may be reimbursable provided it is pre-approved by a Vice-Principal, Associate Vice-Principal, or Dean. In all cases, one over one approval is required. Continuous air travel starts at the scheduled departure time, and ends with the arrival at destination or with an overnight stop or layover equivalent to an overnight stop.

The lack of availability of economy seats due to late travel arrangements which could reasonably have been avoided through better planning would generally not be viewed as adequate justification for business class travel.

Claimants may use personal frequent-flyer program miles/points to upgrade tickets provided there is no cost to the University. The University does not reimburse individuals for the cost of these upgrades.

**Information specific to research travel - Business class travel is not permitted by most research funding agencies unless there is a medical reason for the requirement and the funding agency pre-approves the expense**

### ii. Receipt Requirement

Itemized Receipts which would indicate the method of payment, the amount paid by the

claimant, and the amount of taxes levied must be submitted with expense reports. Submissions must include one of the following items:

- For a paper ticket: customer portion of ticket identified as "Customer / Passenger Coupon" and/or "Not good for passage".
- For an electronic ticket: Copy of the ticket confirmation.  
If proof of payment is not indicated on the above items, additional proof of payment is required (i.e. a copy of credit card statement).

While a boarding pass is not required other acceptable documentation that identifies the city and dates travelled (for example, hotel bill, meal receipts, taxi chits) must be provided. In cases where the only expense being claimed is the airfare, a paper boarding pass or printed image of the electronic boarding pass that clearly indicates the flight information is required.

Itemized receipts must be attached to each expense report. If receipts are lost, destroyed, or stolen, an explanation and alternative evidence of expenditure must be provided as part of the request for reimbursement (a Missing Receipt Affidavit in the Expense Reimbursement System (ERS)) must be provided by the claimant and approved by the approver before the expense report will be processed.

## 2. Rail Travel

Rail travel is expected to be at the best value for money consideration. Queen's University employees are eligible for a corporate discount with [VIA Rail Canada](#) which should be noted at time of booking (employee ID is required, discount code 709508).

**Information specific to research travel - Business class (Via 1) must be demonstrated to be the most economical method of travel and be approved by the traveler's one-up.**

## 3. Vehicle Rental

Rental cars should be used when they provide the most economical form of transportation. In many cases one-day vehicle rental is more economical than public transportation or use of private automobile. The standard for vehicle rental is a mid-size car. The costs of the rental vehicle plus fuel are allowable expenses.

For a list of suppliers offering preferential rates to individuals travelling on Queen's University business, please visit the [Strategic Procurement Services website](#).

### i. **Limitations**

Traffic fines (such as parking or speeding tickets) are not allowable expenses.

### ii. **Insurance**

The University carries collision damage and comprehensive perils insurance, so the purchase of additional insurance on rental cars should be unnecessary if renting a vehicle in North America.

For further information in relation to auto insurance, visit:  
<http://www.queensu.ca/humanresources/policies/risk-management-insurance/auto>

#### 4. Use of Employee Owned Vehicle

It is recommended that a personally owned vehicle be used only for short journeys where this constitutes the most economical and effective means of transportation considering all factors such as costs, time constraints, itinerary etc. The current rate of reimbursement is fixed at \$0.55 per km.

i. **Limitations**

Personally owned vehicles may only be used for trips within a 500km radius of Kingston. If a private automobile is used out of personal preference beyond this radius, reimbursement will be limited to the cost of the most economical alternative mode of travel.

Where a private automobile is used and mileage is claimed, only one person may claim the mileage. Passengers in the automobile may not claim mileage or cost of equivalent public transportation.

An individual cannot claim mileage for a vehicle unless it is owned by themselves or a spouse or partner. For the protection of all parties, the university does not permit the borrowing of a vehicle; instead a rental vehicle should be used.

Traffic fines (such as parking or speeding tickets) are not allowable expenses.

ii. **Insurance**

If a private automobile is used for approved University purposes, the owner must ensure that the personal car insurance on the vehicle is adequate. A minimum of \$1,000,000 third party liability insurance is recommended.

For further information in relation to auto insurance, visit:  
<http://www.queensu.ca/irm/insurance/auto>

## **B. ACCOMMODATION**

The standard for accommodation is a single room with a private bath in a business class hotel. Use of luxury accommodation will not be reimbursed. Within Canada, the [CAUBO website](#) may serve as a guide for the cost, location, and selection of accommodation. Outside Canada, the [federal government hotel directory](#) may serve as a guide for the location and selection of accommodation.

For a list of suppliers offering preferential rates to individuals travelling on Queen's University business, please visit the [Strategic Procurement Services website](#).

- i. **Accommodation with Friends and Relatives (Gratuitous Accommodation)**  
Persons staying with relatives or friends may claim \$30 per night in lieu of accommodation cost. No receipt is required.

## C. MEALS

Travelers may obtain reimbursement for meals using either per diems, or actual costs by submitting original receipts. Only one method may be used per claim.

When meals are included in the transportation fare, or in the cost of the conference fees, no claim for meals should be made.

### Per diems

Per diem amounts are limited to a daily maximum of \$75 CDN as detailed in the table below, regardless of the location of travel. **No receipts are required.**

Meal Period	Meal allowance
Breakfast	\$16 CDN
Lunch	\$16 CDN
Dinner	\$43 CDN
Total	\$75 CDN

If travelling for one meal period, the claimant will only be reimbursed for the per diem allowance for that particular meal. For example, if breakfast and lunch are included in a conference fee, only a dinner allowance may be claimed.

### Reimbursements based on receipts

For reimbursements based on receipts, meal reimbursement is limited to Treasury Board of Canada Meal Allowances ([Appendix C, Module 1.2](#)). Amounts are stated in Canadian dollars for travel within Canada and in US dollars for travel in the USA. If travelling for more than one meal period, the maximum daily reimbursement will be calculated based on the total for all applicable meals, rather than by individual meal. If travelling for one meal period, the claimant will only be reimbursed up to the amount stipulated under the Treasury Board of Canada Meal Allowance for that particular meal.

### Tips and Gratuities

For all tips or gratuities in excess of \$10 for a single receipted meal in addition to the itemized meal receipt proof of payment of the gratuity must accompany the request for reimbursement. This situation is expected to occur only in unusual circumstances.

## ***D. OTHER ELIGIBLE EXPENSES***

In general, an expense incurred as a result of business conducted on behalf of Queen's University is permissible and reimbursable.

i. **Bus (intercity) and taxi fares**

Receipts must accompany the request for reimbursement. The business purpose of the travel must be indicated on the expense report.

ii. **Telephone charges**

Employees travelling on business trips will be reimbursed for reasonable, necessary personal calls home for each night away; and additional business expenses such as:

- Business calls
- Internet connections and computer access charges
- Facsimile transmissions
- Photocopying services

iii. **Tolls/Parking**

Cost of parking and tolls may be claimed. Receipts must accompany the expense report.

iv. **Health Insurance**

The supplementary medical plan provided to Queen's employees provides coverage for most medical costs outside of Canada not covered by OHIP. If you are unsure of your eligibility for coverage under this plan, contact Human Resources. In the event that additional health insurance is required, the cost of additional health insurance during travel outside of Canada is eligible for reimbursement.

v. **Visas and Immunization**

The cost of a visa plus the cost of required immunizations for international travel will be reimbursed.

vi. **Conference Fees**

Registration fees for courses, conferences, or seminars should be paid by procurement card whenever possible. Requests for reimbursement for courses, conferences, or seminars must be accompanied by the course or conference itinerary or syllabus.

## ***E. Miscellaneous Matters***

i. **Foreign Exchange**

The ERS will perform currency exchange calculations based on the location of the expense and the date of the receipt and enter the Canadian amount in the expense report. A claimant may over-ride the exchange rate if the amount charged to the

claimant's credit card is higher than the exchange rate showing in the ERS. If overridden, documentation supporting the rate applied must be submitted with the expense report.

If claimants are not using the ERS, amounts expended in foreign currencies must be translated to Canadian dollars using the [Bank of Canada exchange rate](#) unless a credit card statement rate or foreign exchange cash receipt rate is attached. Documentation supporting the rate applied must be submitted with the expense claim. Amounts can be converted using actual daily exchange rates, or the average rate for the month in which the travel occurred.

ii. **Combining Personal with Business Travel**

If an employee combines business travel with personal travel, expenses related to direct travel to the business event are reimbursable. The University will only reimburse the claimant for accommodation and meal costs for business travel days.

iii. **Spousal/Family Member Travel**

Expenses related to an employee's spouse or family member are considered personal expenses and are not reimbursable. If there is a business purpose for their presence, pre-approval is required by the Principal, a Vice-Principal, Associate Vice-Principal, or Dean.

iv. **Harmonized Sales Tax (HST)/Goods and Services Tax (GST) – as applicable**

The University is eligible for a rebate on a portion of HST/GST paid. The ERS will automatically calculate the HST/GST portion of the receipts entered in most cases. If the Claimant is not using the ERS, they are responsible for indicating on the claim form, in the space provided, the amount of HST/GST paid. Specifically, the claimant must identify and add up all HST/GST detailed on invoices attached to their claim.

v. **Sabbatical Leave Expenses**

No living expenses will be reimbursed while on sabbatical, however, travel for approved University business to and from the sabbatical location and appropriate expenses will be reimbursed.

**Information specific to research travel - The Tri-Council agencies (NSERC, SSHRC and CIHR) have very specific rules surrounding expenses incurred by grant holders while on sabbatical leave.**

**Expenses incurred to conduct research field trips while on sabbatical leave are deemed eligible by the Tri-agencies and may include travel, accommodation and meal expenses. However, accommodation and meal expenses incurred at the official sabbatical location are deemed living expenses by the agencies and are thereby ineligible.**

# How to Claim an Expense Reimbursement Procedure

**Approval Authority:** Associate Vice-Principal, Finance

**Date Initially Approved:** January 12, 2015

**Date of Last Revision:** February 2017

**Date of Commencement:** March 2017

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## ***Purpose***

The purpose of this procedure is to describe the university process to obtain reimbursement of expenses from public funds.

## ***General Information***

The university's expense reimbursement system (ERS) is the standard method that should be used to obtain reimbursement for travel or other expenses. Claimants who do not use the ERS may contact Financial Services to obtain a pdf expense claim form.

Before using the ERS to complete an expense report, claimants must ensure their profile is up to date in the ERS. The expense profile in the ERS includes expense preferences, request preferences, mobile registration, expense delegates, and system settings.

To access the ERS in order to update your expense profile, go to the [Queen's homepage](#), Search and Sign In, select the MyQueen'sU/Solus portal, and log in using your net id and password. Click on the "My Applications" tab and select "Log in to the ERS."

Receipts are required for reimbursement of expenses, and can be submitted electronically through the ERS. Credit card statements, cancelled cheques, interac slips, and photocopies are NOT acceptable receipts as they do not show the details of the items paid for.

Electronic receipt images should be sharp, clear, and legible. Electronic receipt images must be an authentic representation of the original receipts or documents. For ERS claims submitted after February 15, 2017, the original receipts and other electronic copies should be disposed of after payment of the claim.

For ERS claims submitted before February 15, 2017, Departments and Principal Investigators will be responsible for retaining the original receipts. In accordance with CRA requirements, paper copies of the receipts must be maintained and stored for a period of 7 years (or longer if required by the funding agency in the case of research projects). In the event of an audit, departments will be responsible to produce this documentation and will be liable for any related financial responsibility if receipts cannot be produced.

Minor expenses (generally under \$10) without original receipts that are difficult to receipt may be approved at the discretion of the individual approving the expense report. Public transit fares and gratuities incurred while on University business would be examples of such items.

All receipts should contain the following information:

- Supplier identification
- Tax/business number, where applicable (i.e. HST, GST, QST)
- Description of what was purchased
- Amount paid along with proof of payment (i.e. last 4 digits of credit card)
- Amount of Sales Taxes charged.

The identification of the purchaser should also be included for all hotel, airfare, and rail receipts.

Receipts in Foreign Language should be accompanied by an explanation of the expense (i.e. in the comment field for the expense).

### ***How to Claim an Expense Reimbursement:***

Responsible Office/Individual	Step	Process
Claimant	<b>1.</b>	<p><b>Obtain Pre-approval for Travel expenses:</b></p> <p>Obtaining pre-approval for travel involving an overnight stay is recommended. Written pre-approval must also be obtained for business class travel and this approval must be attached to the claim. Instructions on how to obtain pre-approval using the ERS can be found at <a href="#">Financial Services - Travel Advance and Expenses</a>.</p>
Expense Approver (Manager/Supervisor)	<b>2.</b>	<p>The approver should ensure that the proposed travel expenses will be incurred for legitimate university business purposes and are reasonable in the context of the university business activity.</p> <p><b>Cash Advances:</b></p> <p>Refer to the procedure on cash advances (next section)</p>
Claimant	<b>3.</b>	<p><b>Obtaining Reimbursement:</b></p> <p>Claims for reimbursement should be made using the University's ERS and should be submitted within 30 days of return from travel or the date the expense was incurred. Instructions on how to obtain reimbursement</p>

Responsible Office/Individual	Step	Process
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using the ERS can be found at [Financial Services - Travel Advance and Expenses](#).

Individuals who do not wish to use this system can contact Financial Services to make alternate arrangements.

Note: Expense claims paid via wire transfer must be submitted to Financial Services using paper claim forms as they cannot be processed through the ERS.

Claimants should ensure their claim:

- includes an appropriate description of the purpose of travel or nature of expense claim;
- includes only actual out-of-pocket expenses for legitimate university business purposes;
- includes only expenses eligible for reimbursement;
- includes receipts that have been verified for image quality and authenticity in the case of electronic receipts; and
- as applicable, includes the affiliation of the claimant to the Principal Investigator.

Expense Approver  
(Manager/Supervisor)

The approver should ensure that the expenses were:

- incurred for legitimate university business purposes;
- reasonable in the context of the university business activity;
- in accordance with this policy, with applicable granting agency guidelines, or with the terms of the specific award, whichever imposes the greatest restrictions; and

Financial Services

Approvers must also review receipts and verify image quality.

Financial Services reviews the claim to ensure that:

- approval has been obtained;
- expenses are in accordance with the existing policy and procedures, applicable granting agency requirements, or the terms of the

Responsible Office/Individual	Step	Process
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specific award, whichever imposes the greatest restrictions; and

Financial Services will also review supporting receipts for image quality.

Financial Services strives to process all expense reimbursements within 15 business days of the receipt of the payment request in Accounts payable. Claims being paid by Electronic Funds Transfer may take 2-3 business to settle through the banking system.

<b>Contact Officer:</b>	Associate Director, General Accounting
<b>Amendment Date:</b>	January 2017
<b>Date for Next Review:</b>	May 2019
<b>Related Policies, Procedures and Guidelines:</b>	<a href="#">Travel and Expense Reimbursement Policy</a> <a href="#">Hospitality Policy</a> <a href="#">Procurement Policy</a> <a href="#">Perquisite Policy</a> <a href="#">Procedure - Cash Advances</a> <a href="#">Procedure – Subject Payments</a> <a href="#">Tri-Council Guidelines</a>

# Cash Advances Procedure

**Approval Authority:** Associate Vice-Principal, Finance

**Date Initially Approved:** January 12, 2015

**Date of Last Revision:** February 2017

**Date of Commencement:** March 2017

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## ***Purpose***

The purpose of this procedure is to describe the university processes around cash advances.

## ***General Information***

Cash advances are available to cover expenditures in excess of \$1,000. A cash advance is a cash payment to an individual to cover future expenditures after all other University payment options have been examined. **Cash advances may only be requested through the University's ERS and must be repaid if a fully authorized claim for expense reimbursement does not follow within 15 days of the return from travel.**

Individuals may request a cash advance for one of the following three situations:

1. **For Travel** - a travel advance is a loan given to a claimant to cover out-of-pocket costs of approved business travel;
2. **Subject Payment Advances** - funds used to pay research subjects (see Payments to Research Study Participants Procedure); and

It is advisable to request a lesser amount than the estimated expenses as any overpayment is considered a debt owing the university and must be repaid.

Claimants may have more than one travel advance as long as they are related to separate expense reports and provided they do not have any overdue cash advances at the time the current request is processed.

Queen's University has a Corporate Travel Card (CTC) which is used for incurred expenditures related to business travel while travelling on behalf of the University. This is the preferred method of payment for full-time employees who travel regularly at Queen's. Refer to the [Corporate Travel Card page](#) on the Strategic Procurement Services website for information on and/ or to apply for a Corporate Travel Card.

## ***Step 1: Requesting a Cash Advance***

Who	How
Claimant	Cash advances are available for expenditures in excess of \$1,000. Claimants must determine and justify the amount of the cash advance required. Instructions on how to use the ERS to request a cash advance can be found here: <a href="#">Financial Services - Travel Advance and Expenses</a> .
Approver	The Approver should review the request for cash advance to ensure the request is reasonable and the departmental or unit budget has adequate funds available.
Financial Services	Financial services will review the cash advance request to ensure that the information is accurate and approved. Incomplete requests for a cash advance will be returned to the claimant.  Financial Services strives to process all requests for advances within 5 business days from receipt. Incorrect or incomplete information will delay processing. The banking system may take 2-3 days to settle electronic funds transfer payments.

## Step 2: Clearing/Repaying a Cash Advance

Who	How
Claimant	<p>Claimants are responsible to repay Queen's university for all amounts not fully supported by an authorized request for reimbursement.</p> <p><b>If a cash advance is no longer required</b> (for example, because a trip was cancelled), claimants should immediately return the funds by providing a cheque payable to Queen's University to Financial Services. To ensure the cheque is accurately processed, claimants must fill out a Cash Advance return receipt, have it signed by Financial Services as proof of repayment and submit with the cheque. The Cash Advance Return Receipt can be found: <a href="#">Forms   Financial Services</a></p> <p><b>If the amount of actual expenses incurred is greater than the original cash advance</b>, claimants should submit their duly authorized request for reimbursement and request reimbursement of expenses incurred in excess of the advance. The ERS system will require that all related expenses are entered and accounted for and then prompt the claimant to apply outstanding advances to the claim.</p> <p><b>If the amount of actual expenses incurred is less than the original cash advance</b>, claimants must return the unused cash advance amount to Financial Services:</p> <p>Forward a cheque, payable to Queen's University, for the excess amount to the related request for reimbursement. To ensure the cheque is accurately processed, claimants <b>MUST</b> fill out a Cash Advance return receipt, have it signed by Financial Services as proof of repayment and submit with the</p>

Who	How
Financial Services	<p>cheque. The Cash Advance Return Receipt can be found: <a href="#">Forms   Financial Services</a>. <b>Failure to include this information may result in inaccurate processing of the payment.</b></p> <p>Submit related expense claim through the ERS. A copy of the Cash Advance Return Receipt signed by Financial Services should be attached as a receipt to demonstrate that the excess amount was repaid.</p> <p>Expense claims for which advances have been provided will not be processed until the related repayment has been received.</p> <p>Individuals who wish to repay cash advances in cash must submit the cash in person to Financial Services. Under no circumstances should cash be sent via inter-office mail. Claimants should attach the cash advance return receipt to their claim as proof of repayment of the excess advance.</p>
	<p>Submitted expense claims will be reviewed in accordance with the How to Claim an Expense Reimbursement procedure.</p> <p><b>Monitoring and follow up on outstanding cash advances</b></p> <p>To provide effective stewardship over university assets, Financial Services monitors outstanding cash advances on a regular basis.</p> <p>When an expense claim for which an advance has been provided has not been filed within the required 15 day period, Financial Services will send an e-mail to the claimant with a copy to the individual's manager/supervisor requesting the claimant to submit either an expense report or repayment of the advanced funds. <b>No further travel advances will be provided until the advance in question has been settled.</b></p> <p>Advances that have been outstanding for more than 30 days beyond the travel return date will be escalated to the claimant's Business Officer and any outstanding cash advances will be deducted from other expense claims submitted by the claimant.</p>

<b>Contact Officer:</b>	Associate Director, General Accounting
<b>Amendment Date:</b>	January 2017
<b>Date for Next Review:</b>	May 2022
<b>Related Policies, Procedures and Guidelines:</b>	<a href="#">Travel and Expense Reimbursement Policy</a> <a href="#">Hospitality Policy</a> <a href="#">Procurement Policy</a> <a href="#">Perquisite Policy</a> <a href="#">Procedure – How to Claim an Expense Reimbursement</a> <a href="#">Procedure – Subject Payments</a>