



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

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

Contact Officer:	Associate Director, General Accounting
Amendment Date:	March 2017
Date for Next Review:	March 2018
Related Policies, Procedures and Guidelines:	Hospitality Policy Procurement Policy Perquisite Policy Procedure - Cash Advances Procedure - How to claim an Expense Reimbursement Tri-Council Guidelines
Policies Superseded by This Policy:	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)¹. 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.

¹ Both the ERS and the Concur Security Policy have been thoroughly reviewed by Queen's IT Services.

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/irm/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. The cost must be evaluated on a person by person basis.

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 daily maximums as detailed in the table below. **No receipts are required.**

Meal Period	Travel in Canada Meal allowance	Travel outside of Canada Meal allowance
Breakfast	\$16 CDN	\$21 CDN
Lunch	\$16 CDN	\$21 CDN
Dinner	\$43 CDN	\$58 CDN
Total	\$75 CDN	\$100 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.