INSTRUCTIONS FOR THE TRAVEL AND EXPENSE REPORT

August 2012

TYPES OF EXPENSES TO INCLUDE:

This form should be used for all employee reimbursements including travel and other expenses. All employee expense reimbursement forms must be filled out electronically.

RECORD OF PAYMENT DETAILS:

Employee Name	Complete employee name, ext., department and address details as indicated at top left corner of report. Please include postal or zip code if the cheque is to be mailed through Canada Post.
Method of Delivery	Select from down drop menu to indicate the delivery requirements. If "Mail to Department" selected, please ensure the department box has been properly filled out. If "Pick Up in Finance" selected, please include name and extension of individual responsible for picking up cheque from Finance department. If "Wire Transfer" selected, please ensure that you have also filled out the appropriate wire transfer form.
Top Right Section	Complete top right section of report as indicated: • Enter the beginning and ending date of trip or period during which expenses were incurred. Note: For extended travel periods, it is advisable to record your receipts on a weekly basis. • For expenses incurred outside of Ontario, please check appropriate box indicating if expenses have been incurred in another province or outside of Canada. See APPENDIX A (separate tab within the Travel and Expense Report) for further explanation of tax calculations relating to expenses incurred in other provinces and exceptions to charges (e.g. Airfare for which different HST rules apply).
Purpose or Rationale for Travel and/or Expenses	It is **mandatory** that the "Purpose or Rationale for Travel" is documented. Your claim will not be processed if this information is not provided. Please provide a brief explanation of the purpose and/or rationale for the travel and/or expenses incurred.

Important Information	• Record the individual receipts according to the instructions below. • If the Payee does not personally prepare the claim, complete "Prepared By:" and "Ext.". This provides the Finance Department with an informed contact in case of questions. • The claimants are responsible for knowing and understanding Brock University's travel policy and/or research agency's policies and only submitting claims for eligible expenses. Please refer to these policies and ineligible expense listings when in doubt as to the eligibility of an expense being claimed. • All receipts should be securely attached to the travel claim when submitted.

RECORDING OF INDIVIDUAL RECEIPTS:

The original receipts must be submitted to Finance in order recorded on the claim and should be bound together to avoid loss of receipts.	
Column A	List date of receipt. (dd/mm/yy)
Column B	List vendor name and a brief description of the expense incurred under description of expense (i.e. "Tim Hortons – Breakfast"). If the expense incurred relates to an expense not paid to a third party (i.e. km travelled), just included a brief description of the expense. For foreign currencies, list receipt amount and original currency as well.
Column C	All mileage must be recorded in kilometers and are payable in Canadian funds only. The description field should include the originating and destination points of travel. In the case where a rental car is used, the claimant must retain and claim gas receipts rather than claiming mileage.
Columns E-H	List amount of the charge including taxes under appropriate column. (i.e. accommodation)
Column I	Where various types of charges are listed on one receipt (e.g. Hotel bill which may contain parking charges or meal receipts), the charges and related taxes for each expense type must be recorded under the individual expense categories listed on the travel claim. When this method is followed, the total value of the receipt will be automatically calculated in Column I and should match to the receipt total unless only a portion of the receipt is claimed. Where the claimant has included charges for another individual or group, the following details must be included with the receipt: number and names of guests and the purpose of event or activity hosted by claimant. If the payee is claiming only a portion of the expenses listed on a receipt, a clear indication of which charges are being claimed is required. The payee must also calculate taxes and tips based on portion of expenses being claimed. For example, where alcohol is ineligible, the payee must calculate the amount of tax and tip which relates to the cost of the alcohol and subtract that amount from the receipt total as well.

Column J	The account from which the expenses are to be charged must be listed on the same line as the receipt. In the case where multiple accounts are to be expensed for one of the charges, the date and description of expense should be relisted and amounts in columns must be split to reflect breakdown of expense.
Column K	This box must be completed for every receipt which is being charged against a 33X research account. The codes are listed on the bottom of the travel claim.
Column L	The travel claim provides a calculation of 13% of the total receipt amount and lists it in Column M. Where an expense has been incurred in another province, the payee must calculate the Federal portion of taxes charged by the province, and enter the amount in Column L which will override the 13% charge and remove it from Column M. See Appendix A for formulas used to calculate the Federal tax based on the province in which the charge occurred.
Column M	The tax is automatically calculated based on receipt total calculated in Column I.
Advance	If payee has previously obtained an advance relating to the claim, the OC number of the advance cheque must be recorded to the left of the advance amount, and the amount must be recorded in the cell below Grand Total of claim. This amount will be automatically subtracted from the Grand Total and the difference will be recorded as a "Net Payment Due to Payee" (if the expenses exceed the amount advanced) or amount to be "Returned to Brock" (if the amount advanced exceeded the expenses). Any advance provided against the expenses should only be recorded on one claim.
Signatures and Approvals	Signatures must be provided by the Payee and/or Researcher certifying the expenses as recorded on the travel claim. In the case where funds are being expensed to a research account, another individual is <u>not</u> permitted to sign on behalf of the researcher unless written authorization is provided by the grant holder proving the delegate has been granted this authority. Claim must be submitted to department head or Dean to review and approve expenses as described on the claim. It is the responsibility of the authorized reviewer to be aware of Brock University's policies as well as any policies of the granting agencies and only approve claims that adhere to these policies. All claims greater than $5,000 require the approval of the department head or Dean.
Blue & Grey Sections	These sections are locked for Finance Department use only or are cells that automatically calculate. There is no need to fill in these cells.

Please refer to the **Purchasing Policy,** the **Travel and Related Expenses Policy** and **Ineligible Expense List Procedures and Guidelines** located on the Financial & Administrative Services website for guidelines surrounding eligible and ineligible expenses.