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**Name: Expense Reporting and Reimbursement Procedure**

Policy Number: 4-3002  
Origin: Financial Services  
Approved: 1 March 1993  
Issuing Authority: Director, Financial Services  
Responsibility: Manager, Reporting & Audit  
Effective Date: 1 June 2011  
Revision Date(s): 1 July 1997, 1 September 2007, 1 June 2011

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**General:**

Eligible expenses for University related purposes shall be reimbursed in accordance with University Policy.

**Expense Report:**

An [Expense Report](#) is to be used for all University travel and the reimbursement of University related out-of-pocket expenses, such as hospitality or other reimbursements.

It is the claimant's responsibility to submit an accurate and complete expense report. Incomplete or inaccurate reports will be returned to the claimant, causing delays.

In all cases, a complete, authorized and signed Expense Report is to be submitted to Financial Services within 10 business days of return to ensure expenses are recorded in a timely fashion.

Submit **original** receipts, boarding passes, proof of exchange rates and for hospitality, include the purpose and names of all persons for which the expenditures were incurred. Photocopies are not acceptable. When reservations are made electronically and original receipts are electronic, the University reserves the right to request proof of payment.

The [Expense Report Log](#) must support the [Expense Report](#) for all expense claims. A separate Expense Report Log must be used for each currency.

**Where a travel advance exceeds** expenditures, the excess must be repaid to Saint

Mary's University, at the time the Expense Report is submitted. Do not forward cash with the report.

**Required Documentation:**

<b>Type of Expense</b>	<b>Documentation Required</b>
Air Transportation	Boarding passes and E-Ticket. Proof of payment required when travel is for a third party and you are submitting the claim.
Hotels	Detailed hotel bill. If booking is made electronically through a third party and the detailed hotel bill is not available, a copy of the online booking PLUS proof of payment must be submitted together.
Hospitality	Detailed restaurant bill <b>plus</b> credit card or debit receipt. Purpose of hospitality and list of names who attended
Personal Car Usage	See <a href="#">4-3005 Travel – Use of Personal Vehicle</a>
Rental Car	See <a href="#">4-3012 Travel – Use of Rental Vehicle</a> and <a href="#">Rental Vehicle Insurance Summary</a>
Registrations	Whenever possible pay by P-Card, University Travel Card or submit the registration invoice on a Payment Request form to Accounts Payable to pay directly. In the event you add the registration cost to the expense report, include the detailed Registration form and proof of payment.
Other Expenses	Original Receipts
Third Party Reimbursements	Original Receipts and we will certify copies for you to submit to the sponsor.
Cell Phone Charges	Business calls made on personal cell phones can be claimed by submitting a detailed phone statement. They must be identified on the statement.
Per Diems when no travel related expenses claimed	Proof of Travel: i.e.) Boarding passes, gas receipts, rental car agreement, restaurant bills

**Approvals:**

Authorization – Required for each FOAP; submit when all accounts are authorized

<b>Type of Account or FOAP</b>	<b>Authorization Required</b>
Tri Council grants – NSERC, SSHRC, CIHR	2 Signatures – Grant Holder and Department Head*
Non Tri Council Grants	Grant holder
Operating Budgets	Department Head*

\*If the individual requesting the advance is a Department Head or higher, the request must be approved by a level one up from the individual.

Specific policies on meals, accommodation, transportation, and credit cards, etc., are available

in the relevant sections of this manual.

**Forms:**

Forms and sample reports are available for download or viewing on the [Financial Services](http://www.smu.ca/administration/financialservices/forms.html) web site (<http://www.smu.ca/administration/financialservices/forms.html>).

**Third Party Recoveries:**

Where expenses are recoverable from a third party the University will reimburse the employee and invoice the third party for payment. Employees must complete the invoice template provided in the Expense Report and submit with the completed [Expense Report](#) to Financial Services.

Upon receipt of a completed Expense Report, (which must identify the third party recovery and the amount if known,) Financial Services will process and verify all information. Where the 3<sup>rd</sup> Party requires original receipts, Financial Services will provide a certified copy.