Memo

To: York University Faculty & Staff

From: Gary Brewer, Vice-President Finance & Administration

Date: March 28, 2013

Subject: University Policy – Per Diem for Meals

As previously communicated, the Province of Ontario issued the Broader Public Sector Expense Directive prohibiting the use of per diems for meals effective April 1, 2011. This directive is applicable to expenses reimbursed from provincially funded sources. The University is required to be compliant with this directive and as at April 1, 2013, all expense claim reimbursements for meals must be accompanied by receipts if applied against cost centres funded by provincial funds.

This policy will not be applied to Tri-Council (i.e. NSERC, SSHRC, CIHR and CRC) and other eligible grants or contracts where per diem for meals is explicitly permitted in the contract. The list of these grants will be posted on the Finance web site on April 1, 2013.

The Expense Claim Reimbursement form and documentation required for meal allowance is noted below:

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Documentation</th>
<th>Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tri-Council (i.e. NSERC, SSHRC, CIHR, CRC) or Other Eligible Grants or Contracts</td>
<td>Per Diem for meals permitted</td>
<td>Tri-Council /Other Eligible Claim Form click <a href="#">here</a></td>
</tr>
<tr>
<td>Provincial (Fund 200 Operating, Fund 400 PER or Internal Research Grants)</td>
<td>Receipts required</td>
<td>Regular Expense Claim Form click <a href="#">here</a></td>
</tr>
<tr>
<td>Mixed funds (i.e. Provincial &amp; Federal) &amp; all Other</td>
<td>Receipts required</td>
<td>Regular Expense Claim Form click <a href="#">here</a></td>
</tr>
</tbody>
</table>
In some situations, claimants may need to submit two expense claim forms (i.e. one for Tri-Council and other eligible Grants and Contracts, which allow per diem for meals; and the regular expense claim form for all others covered by provincial, mixed source funding or others). Also note that, if meal reimbursements are claimed on a per diem basis, these costs cannot be transferred after the fact to a different cost centre where receipts are required (unless receipts are provided).

Claimants may experience processing delays as additional compliance reviews and the volume of claims are expected to increase. We appreciate your support and patience as the University continues to investigate ways to reduce the administrative effort associated with these and other manual and paper-based processes.

Although faculty members are expected to collect and submit receipts where and when required for compliance with the Provincial Directive, the University recognizes that there may be circumstances where receipts for meals cannot be obtained. The PRASE Services for Researchers Working Group has been consulting with members of the research community to identify these situations, and to make recommendations on reasonable and acceptable documentation that will be submitted in lieu of individual receipts. Once finalized, these will be broadly communicated.

I want to take this opportunity to thank community members for their support as the University continues its efforts to provide efficient and effective administrative support to our faculty, staff and students. Your active engagement in identifying continuous improvement opportunities and supporting their implementation is welcomed and encouraged.