

Finance announces changes to expense reimbursement and review procedures

CHANGES TO EXPENSE ELIGIBILITY PROCEDURES

Finance regularly reviews the University’s expense eligibility policies based on feedback from faculty and staff. Based on this feedback, Finance would like to announce the following changes to the expense eligibility procedures:

Highway tolls

Effective September 1, 2019, tolls incurred on Ontario highways (e.g. 407 ETR, QEW HOT, etc.) are eligible for reimbursement when incurred for University related travel.

The University recognizes that research and other University related travel often occurs during peak traffic periods and the use of non-toll routes may result in a significant increase in the required travel time. Employees should exercise discretion when using toll highways or lanes (e.g. 407 ETR, QEW HOT, etc.) for travel within Ontario when a non-toll alternative exists. Tolls will be reimbursed when the use of a toll route results in significant savings in travel time or distance travelled and is approved by the cost centre manager. Tolls for travel between an employee’s residence and the University campus/location where the employee normally works will not be reimbursed. For research funds, tolls will be reimbursed to the extent they are allowed by the granting agency.

Additional details on claiming road tolls can be found in the chart below:

Eligible Expenses	<ul style="list-style-type: none"> • Trip charge • Per km toll charge • Camera charge
Ineligible Expenses	<ul style="list-style-type: none"> • Monthly/annual transponder lease fees • Monthly statement fees • All other fees (e.g. unrecognizable plate charges, returned payment fees, fees related to dispute resolution, etc.)
Required documentation	<ul style="list-style-type: none"> • Detailed toll statement (including individual trip details)
How to claim tolls in Concur?	<ul style="list-style-type: none"> • Select the expense type “Tolls, Other Vehicle (No GST/HST)” • Enter the total amount of eligible charges from the statement • Attach pdf of the detailed toll statement (including individual trip details)

The University’s reimbursement of expenses procedure will be updated to reflect this change.

Advanced Seat Selection and Preferred Seating Fees

Advanced seat selection is recommended for lower cost flight options (e.g. Tango, Econo, etc.). Seat selection fees are eligible for reimbursement on operating and research funds.

Charges for preferred seating requires a medical justification to be placed on file with the Employee Well Being Office). Medical documentation should not be attached to an expense claim for privacy reasons.

Meal Expenses Incurred Within the GTA

Normally, meal expenses associated with significant travel are reimbursed through a daily meal allowance (per diem). Significant travel is defined as travel outside the GTA where an overnight stay is required.

Meal expenses incurred by an employee within the GTA, or where significant travel is not required, may be reimbursed as follows:

- i. Where an employee is eligible for a meal allowance under a collective agreement, the employee should follow the process established in the agreement or by their department to claim such allowance;
- ii. Where an employee is not eligible for a meal allowance under a collective agreement, the meal may be reimbursed at the discretion of the cost centre manager using the following criteria:
 1. the employee is required to be away from their normal place of business for at least 4 consecutive hours;
 2. the employee is not provided a meal through another source (such as a conference meal or other hospitality); and
 3. the cost of the meal is supported by an original receipt.

Meal expenses incurred within the GTA, or where significant travel is not required, will be reimbursed up to \$17 CAD. Only meals for the employee will be reimbursed.

For more information on eligible expenses please refer to the University's expense reimbursement procedure and standard university practices.

CHANGES TO EXPENSE CLAIM DOCUMENTATION REQUIREMENTS & REVIEW PROCEDURES

Recently, the Tri-Council agencies have initiated the process of simplifying and modernizing the Tri-Agency Financial Administration Guide.

In anticipation of more simplified requirements, Finance has implemented several changes to documentation and other requirements to reduce the administrative burden for faculty and staff in administering their research grants and professional expense reimbursements (PERs). The following describes the changes:

Research/Professional Expense Justifications (i.e. Research Purpose and/or Relationship to Professional Responsibilities)

Faculty and staff purchasing goods and services using Tri-Council, University research (i.e. generic, start-up), or PER funds will no longer be required to provide a statement regarding the research purpose of items(s) purchased. *Faculty members should retain appropriate documentation linking expenses to their funded research and/or their professional responsibilities for all expenses charged to a grant or PER cost centre for a period of seven (7) years¹ beyond the reimbursement date.*

Conference expenses

Faculty attending professional/academic conferences and charging the registration fees and related travel expenses to Tri-Council, University research, or PER funds will no longer be required to provide a statement as to how the conference directly relates to the funded research or their professional duties. Expense claims are reviewed and approved by a department Chair (or higher), who will determine the reasonability of such expenses.

Supplies

General office and other supplies may only be charged to Tri-Council grants or PERs where they are not provided by the Faculty. Faculty and staff charging supplies to Tri-Council grants are no longer required to provide an attestation from the Faculty, however Finance advises that *such documentation be retained by the faculty member for a period of seven (7) years¹ beyond the reimbursement date.*

Taxi / Public Transit / Mileage claims

Employees charging research grants and PER funds for university related travel by taxi, public transit or the use of a personal automobile (i.e. mileage), will no longer be required to indicate the purpose of each trip (including point of origin and destination). Though not required to be completed, comment fields are provided in Concur for the employee's convenience to document such details.

A general statement will be required for the overall claim about the nature of the travel expenses incurred in the claim.

Research trip itineraries

Detailed (i.e. daily) research trip itineraries are no longer required for travel to research locations. *A general statement will be required for the overall claim about the research conducted at each location (e.g. Conducted interviews with youth and community leaders in remote communities in Nunavut or Conducted research re: Eugenics at University College of London Archive at the National Archive).*

For documentation purposes, additional information may be requested for extended travel (i.e. greater than 30 days). The incremental cost of additional destinations visited, or travel extended at a research location for personal reasons, is not eligible for reimbursement and must be deducted from the travel claim.

Purchases of goods and low cost computer equipment/technology

Finance recognizes the need for faculty and other research staff to obtain goods directly from a vendor. Occasionally, this requires goods to be purchased from non-vendors of record. Effective May 1, 2019, purchases of goods will be reimbursed up to \$1,500 per claim. This has been increased from \$500 per claim.

Faculty and staff should review the University's [policy](#) and [procedure](#) on the Procurement of Goods and Services. Where purchases with one vendor will exceed \$10,000 in a fiscal year, individuals should contact Procurement Services to ensure compliance with the University's procedure on the procurement of goods and services.

Finance encourages the use of vendors of record, either directly or through Sm@rtbuy. To purchase goods and services from non-vendors of record, the University encourages the use of a Purchasing Card (PCard). Where employees are regularly purchasing goods with personal funds, Finance may contact you about obtaining a University PCard. Accountable advances will not be issued to purchase goods or services. Purchases of most services (such as editing, photography, etc.) are not eligible for reimbursement.

ADDITIONAL RESOURCES

For more information on University policies and procedures regarding expense reimbursements, please see the following:

[Reimbursement of Expenses \(Procedure\)](#)

[Meal Rates and Other Travel Allowances](#)

[Standard University Practices](#)

[Hospitality \(Procedure\)](#)

[Perquisites \(Policy\)](#)

[Procurement of Goods and Services \(Policy\)](#)

[Procurement of Goods and Services \(Procedure\)](#)

¹ Record retention periods are defined in the University's Common Records Schedule and reflect the policies of Canada Revenue Agency and granting agencies.