

## **Appendix D**

### **Standard University Practices**

#### **1. Applicability of Expense Procedure Regardless of Payment Method**

- The Reimbursement of Expenses Procedure applies to all travel expenditures incurred on behalf of York University, regardless of how the expenditures have been paid. For greater clarity, it would apply to expense reimbursements, PCard transactions, payment requisitions, internal charges, wire transfers, petty cash reimbursements, etc.
- Examples would include:
  - Membership fees processed on a PCard
  - Internal billings from on campus caterers;
  - Hospitality charges invoiced to the University or reimbursed from petty cash;
  - Parking reimbursed from petty cash.

#### **2. Applicability of Expense Procedure to Visitors, Volunteers, Retired Faculty and Students**

- Visitors, volunteers, retired faculty (i.e. senior scholars) and students are eligible for travel reimbursements. The Reimbursement of Expenses Procedure applies to these individuals in the same way as for employees, except that accountable advances will not be issued.
- Claims must clearly indicate the affiliation of the claimant to York University.

#### **3. Procurement of Goods and Services**

- The Reimbursement of Expenses Procedure stipulates that the expense claim process is not to be used to purchase goods and services. The expense claim process is intended to reimburse employees for travel-related expenses only.
- Purchases of goods and services should be billed directly to the University and processed on a PCard or through Accounts Payable.
- Procurement Services has established a number of [Vendors of Record \(VORs\)](#) that community members should use when making purchases for York University use. Procurement Services has negotiated contracts with these vendors to provide favourable pricing, thus allowing faculty and staff to take advantage of significant cost savings.
- There are a number of vendors on the Vendors of Record listing that sell computer equipment and accessories, such as Data Integrity, Dell, HP, Microsoft, etc. For additional information on purchasing low cost technology, please see item 18 below.

#### **4. Applicability of Expense Procedure to Consultants and Other Contractors**

- The University will not reimburse the expenses of consultants or other contractors through the Claim for Reimbursement process nor issue an accountable advance to any vendor.
- Consultant or contractor expenses, if any, must be billed to the University on an invoice, must be processed through Accounts Payable, must comply with the University's Policy and Procedure on Procurement of Goods and Services, and must comply with any applicable provincial or federal legislation or directive, including, but not limited to, the [Province of Ontario's Broader Public Sector Procurement and Expenses Directives](#).

#### **5. Applicability of Expense Procedure to External Research Funds**

- Expenditures charged to research grants or contracts shall comply with this Procedure, unless the granting agency guidelines impose greater restrictions.
- Where granting agency guidelines are silent, expenditures must comply with this procedure.
- Expenditures charged to research grants or contracts that do not comply with this procedure may be reimbursed where the granting agency guidelines or research agreements explicitly provide for the expense.

#### **6. Planning**

- Significant savings can be realized by making travel arrangements in advance (at least 14 days prior to travel). Employees should plan their travel accordingly to obtain advantageous rates.
- Employees are encouraged to obtain pre-authorization prior to incurring expenses or making travel commitments.
- Employees are encouraged to obtain a University travel card and book travel through the University's preferred travel agent, FCM Travel Solutions.
- Employees are encouraged to obtain a University travel card to pay for expenses incurred while travelling. Accountable advances will be issued in circumstances where the use of a University travel card is not practical.

#### **7. Funding**

- Expenses being reimbursed must have an approved source of funding. Where expenses are funded by an external grant, the expenses must conform, in all respects, to the grant's terms and conditions.

## 8. Mode of Transportation

- Employees must take the most economical mode of transportation. In choosing the mode of transportation, consideration must be given to cost, distance travelled, duration of travel, and the business needs of the University.
- Employees should consider the use of a personally owned vehicle for short journeys where this constitutes the most economical means of transportation or where no suitable public transportation is available.
- Employees should consider the use of a rental car when determining the most economical mode of travel, taking into account the number of kilometres and the duration of travel.
- Employees should use flight, train, or sea transportation for long haul transportation.

## 9. Rental Vehicles

- When renting a vehicle, the standard is a mid-size car. Vehicles other than the standard vehicle shall be supported by a detailed justification.
- Where multiple employees are travelling to the same destination and a rental vehicle is the chosen mode of transportation, employees should travel together in the same rental vehicle so as to minimize the cost of travel.
- Rental vehicles should be secured and paid with the travel card approved by York University. The York University travel card includes insurance for car rental collision, theft and damage.
- Employees who choose to secure a rental vehicle with a credit card other than the University travel card will assume any insurance costs (unless prior written approval is obtained by Risk Management Services). Employees who choose to not use the University travel card must satisfy themselves that they have sufficient insurance coverage.
- The University will not reimburse employees for the cost of car rental theft and damage insurance premiums for vehicles that would be normally covered by the University's travel card.
- When renting a vehicle, employees must comply with the [Standard Operating Procedure for Renting Vehicles on York University Business](#). For additional information, contact Risk Management Services (extension 55514).

## 10. Mileage and Use of Personal Vehicle

- The University will generally not reimburse for travel to and from an employee's residence to normal place of business.
- Transportation between locations of the University, which is not part of the normal duties of employment, may be claimed for reimbursement.

- As a general principle, mileage should be claimed for the shortest distance between:
  - i. an employee's residence and the destination, or
  - ii. the employee's normal place of business and the destination.

However in cases where the employee would not normally drive to his or her normal place of business, the employee should be reimbursed for his or her incremental cost above the normal commute.

- It is expected that persons traveling to the same event will limit the use of a personal vehicle to one automobile, to the extent possible. Where members of the University community travel together in one vehicle, only one person may claim reimbursement.
- Personal vehicles used on University business must be insured at the vehicle owner's expense for personal motor vehicle liability. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles.
- The University assumes no financial responsibility for privately owned vehicles other than paying the mileage allowance. The University is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on University business cannot make claims to the University for damages as a result of a collision.
- A Mileage Log must accompany each claim for mileage.
- For longer journeys, employees are encouraged to use a mode of transportation other than their personal vehicle (such as air, train, or a rental vehicle). Where a personal vehicle is used for longer journeys, the employee must provide a justification. Mileage claims for longer journeys without adequate justification should be limited to the lesser of:
  - i. The cost of a round-trip flight to the same destination; or
  - ii. The cost of a rental vehicle for the same duration.

## **11. Parking**

- Off-campus parking expenses are allowable expenses where the location is not the employee's normal workplace.
- On-campus parking, or parking at a location where the University has an established operation (including Keele, Glendon, SEEC, OPD), is generally ineligible where the location is the employee's normal workplace.

## 12. Airfare

- The University's policy requires that the lowest available airfare must be selected, after considering all the circumstances. For example, in booking with Air Canada or WestJet, the policy requires the traveler to book with Tango or Econo.

If a traveler is booking a higher class of fare (for example, choosing Air Canada or WestJet Flex, Air Canada Latitude or WestJet Plus offerings, or similar medium and premium priced economy), the following is required:

Class of Fare	Requirements
<b>Air Canada Flex, WestJet Flex, or other medium priced economy</b>	Justifiable reason for not booking lowest available fare must be included in claim for reimbursement. (e.g. Tango/Econo not available for the desired departure times)
<b>Air Canada Latitude, WestJet Plus, or other premium priced economy</b>	<ul style="list-style-type: none"><li>• Pre-approval from the one over one (Chair, Dean, etc) must be included in the claim for reimbursement.</li><li>• Documentation evidencing that a lower priced airfare was not available at the time of booking or justifiable reason for not booking lowest available fare must be included in the claim.</li></ul>

- This policy aligns with Tri-Agency (NSERC, SSHRC, CIHR) rules which require travelers to select the lowest airfare available.
- It is strongly recommended that travelers reserve their air travel at least 14 days in advance, to take advantage of lower priced fares, which typically become increasingly unavailable closer to the departure date.
- Advanced seat selection is recommended for lower cost flight options (i.e. Tango and Econo). Seat selection fees are eligible for reimbursement on operating and research funds.
- Additional charges for preferred seats requires a medical justification placed on file with the Employee Well Being Office.

## 13. Stopovers or Extensions for Personal Reasons and Expenses Pertaining to Travel Companions

- Any costs associated with stopovers or extensions taken for personal reasons must be borne by the claimant solely and must not be submitted for reimbursement.

- If a claimant is incurring incremental costs for personal reasons, the claimant is responsible for determining the pure cost associated with conducting York business. Only the portion incurred for York business is eligible for reimbursement. For instance, claimants should obtain, at the time of booking, comparable quotes without the stopover or extension, and the lower amount should be claimed.
- Any expenses related to a travel companion are ineligible.

#### **14. Conferences**

- Claims for conference travel should be accompanied by:
  - i. Conference agenda (showing dates of conferences, schedule, and details of meals/accommodations provided). A PDF version of the agenda is required to be attached to your electronic claim. Links to conference agendas are not acceptable.
  - ii. For research claims, a statement how the conference directly relates to the research (specifically to the funded research for external grants).
- The general principle is that accommodation will be reimbursed for the day before the conference begins extending to the night that the conference ends. Conference related meals will be reimbursed for the day before the conference begins extending to the day of departure.
- There may be exceptions where faculty members may have specific academic/scholarly reasons to arrive early or stay beyond the conference (i.e. collaboration with other faculty members, etc.). The reasons for an extended stay should be documented in reasonable detail, in order to be eligible for reimbursement (dates of meetings; names and titles of individuals attending meetings; their organization/institution; relevancy/nature of research/scholarly work).

#### **15. Meals**

- Meal allowances are eligible to be claimed when it involves significant travel. Significant travel is defined as travel outside the GTA where an overnight stay is required.
- Meals 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.

Meals 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.

## **16. Accommodation**

- Reimbursement is limited to a standard room. Use of suites or luxury accommodation will not be reimbursed.
- Long term accommodations will be reimbursed if supported by the following:
  - i. Evidence that the cost of the long term accommodations represents a savings to the University over a standard hotel room;
  - ii. When supported by an invoice or signed lease agreement and proof of payment of rental amounts (for example, a cancelled cheque, copy of bank draft, wire transfer documentation, or credit card voucher)
- Reimbursement for an employee's overnight accommodation within the Greater Toronto Area (GTA -Toronto and the regions of Durham, Halton, Peel, and York) is generally not eligible.

There are limited circumstances where these expenses may be considered eligible for reimbursement. They include:

- i. Emergency situations, particularly those that require employees to remain close to campus for periods long in excess of normal working hours.
- ii. The individual is a key planner of an event, conference, workshop etc., responsible for logistics and needs to be at the location at all times to resolve any issues and be available to attendees.

## **17. Internet**

- Monthly fixed charges pertaining to home internet access is not eligible on internal research funds.
- Monthly fixed charges pertaining to home internet access is not eligible on Tri-Agency grants.
- Monthly fixed charges pertaining to home internet access may be eligible on certain external research grants where the granting agency guidelines or research agreements explicitly provide for the expense.

- Home internet access is similar to home phone usage, in that most households have internet service. However, there may be cases, where internet usage is used primarily for academic/research purposes.
- Effective January 1, 2017, home internet charges will be eligible to be reimbursed from PER accounts where home internet access is used primarily by the faculty member to carry out professional responsibilities in the areas of research, teaching and service at York (“professional responsibilities”). The faculty member is responsible for prorating in a reasonable manner the internet fees attributable to professional responsibilities and personal use and may only claim the portion attributable to professional responsibilities. The maximum that may be claimed for professional responsibilities is 50% of the monthly home internet charges, inclusive of all taxes.
- Internet access charges while traveling on University business will be reimbursed where the employee is required to access University applications (including email).

#### **18. Purchase of Low Cost Technology Equipment**

- For the purchase of low cost technology equipment (such as tablets and smartphones, related accessories and supplies), the University encourages the use of its Vendors of Record, such as Data Integrity, Dell, HP, Microsoft, etc.
- Low cost technology equipment purchased directly from third party suppliers are eligible for reimbursement from research grants (i.e. Funds 400 or 500) or Professional Expense Reimbursement (PER) cost centres up to \$1,500.

#### **19. Stipends and Other Forms of Remuneration**

- As noted in the Reimbursement of Expenses Procedure, the University will not reimburse expenses that would be considered remuneration. This would include any payment for wages, stipends, honorariums or consulting services (these must be processed through the Payroll Office, Department of Human Resources or Accounts Payable, Finance Department).
- It is recognized that there may be unique and rare situations where small cash payments are necessary (remote sites with guides, etc.). In these instances, the nature of the payment should be documented by including the following information in the claim for reimbursement:
  - i. Nature of the payment, describing the service received;
  - ii. Documentation that the payment was received by the recipient (name of individual receiving payment and signature of individual acknowledging receipt); and
  - iii. Where the payment exceeds \$100 (CAD), a reason why this payment could not have been processed through payroll.



- Payment of employment income must be processed through Payroll Services and is subject to statutory deductions and tax slip reporting.
- Payment to third party consultants is processed through Accounts Payable and must comply with the University's:
  - Policy and Procedure on the Procurement of Goods and Services
  - Management Directive on Employee Employer Relationship vs. Independent Contractor

## **20. Research Subjects**

- In order to be reimbursed for payments made to research subjects, claimants must summarize the payments using the [Research Subject and Participants log](#), which protects the confidentiality of individuals.

## **21. Sabbatical /Research Leave**

- In determining which expenses related to a sabbatical/research leave are eligible to be reimbursed, it is advisable to confer with Research Accounting. Generally speaking, in order for travel related expenses to be eligible for reimbursement against a Tri-Agency grant, the destination must be directly related to the conduct of the research, the location must be integral to the research, and the length of stay at the location must be commensurate and reasonable in relation to the research being conducted.

As detailed in the Tri-Agency Financial Administration Guide, eligible expenses include:

- Direct research expenses, including research assistance, bench fees and field work expenses, including travel and accommodations, when supported by appropriate documentation
- Costs related to a vehicle necessary for field work (with prior institutional approval; the vehicle must be licensed and insured during the sabbatical period)
- Transportation costs to move research equipment or material to and from the sabbatical location
- Travel costs to attend conferences
- The costs of travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances (NSERC and CIHR only).

Ineligible expenses include:

- Costs of transporting research personnel to and from a grantee's sabbatical location for supervisory or academic purposes

- Costs of transporting the grantee to the home institution for supervisory or academic purposes
- Normal living expenses (accommodation, meals, etc). (Only expenses directly related to the conduct of research are eligible for reimbursement).

## **22. Amounts recoverable from third parties**

- Any expenses incurred that are recoverable from third parties are ineligible per the Reimbursement of Expenses Procedure. These expenses are not to be submitted on a claim. Instead, these should be recovered directly from the third party.

## **23. Credit Card Fees and Interest**

- Per the Reimbursement of Expenses Procedure, late payment fees, interest charges, and annual charges on credit cards are not reimbursable.
- University employees have access to a travel VISA card which should prevent incurring any such charges. The travel card allows 30 days from statement date to settle an account, features no annual fee, and is paid directly by the University (approved business expenses only). Details on the travel card are available on the [finance website](#).

## **24. Personal Expenses**

- Personal expenses are ineligible under the Expense Guidelines section of the Reimbursement of Expenses Procedure. Personal expenses would include movies, hotel exercise facilities, sporting events, sightseeing trips, etc.

## **25. Acceptable Documentation**

- Claims for reimbursement must be supported by original receipts which contain the following information:
  - the vendor's name and address
  - the claimant's name
  - sufficient details to identify what was purchased
  - amount and currency
- For greater clarity, the following are not acceptable receipts:
  - credit card statements
  - restaurant credit card slips (i.e. slip where only the total charge and tip is shown)
  - booking confirmations (for example, confirmations from online travel agents)
  - shipping confirmations (for example, confirmations from online retailers)
- The receipt should demonstrate that payment of the receipt has been made by the claimant. This will typically be apparent on most receipts by some notation such as "paid" or a line showing the amount paid. Where it is not evident that payment

has occurred, then the claimant should provide further documentation such as a credit card slip, credit card statement, or cancelled cheque. However, note that this proof of payment would be in addition to the original receipt.

- Where a receipt is in the name of an individual other than the claimant, the claimant must include a written statement from the individual indicating that they have been reimbursed by the claimant for the full amount of the expenditure and that they have not received, and will not, claim a reimbursement for the expenditure from the University or other source.

## **26. Receipts Denominated in Several Currencies**

- Receipts must be converted to a common currency using the prevailing exchange rate on the date that the expense was incurred.
- As a general rule:
  - Employee expenses should be claimed in Canadian dollars.
  - Expenses incurred by non-employees residing in Canada should be claimed in Canadian dollars.
  - Expenses incurred by non-employees residing in the United States should be claimed in U.S. dollars.
  - Expenses incurred by non-employees residing outside of Canada or the United States should be claimed in the currency in which the claimant would like to be paid
- Where required, documentation showing how the exchange rate was determined must be attached to the claim (see Procedure).
- Acceptable documentation is:
  - a credit card statement showing the receipted expense, the exchange rate, and the converted amount; or
  - a print-out from a reputable website showing the prevailing exchange rate on the date of the transaction
- The University's preferred source for obtaining exchange rates is [www.oanda.com](http://www.oanda.com).

## **27. Attestation Form**

- In rare circumstances, the original receipt may be unobtainable or lost. In this case, an attestation form must be completed and signed by the claim's approver.
- For claimants who repetitively submit attestation forms in lieu of collecting receipts, their claims will be rejected.

## **28. Document Retention**

- All financial documents must be retained according to the Common Records Schedule.

- All claims plus expense receipts must be forwarded to the Office of the Comptroller, Finance Department for processing and retention.

## **29. Account Codes**

- Expenses filed using the University's electronic expense reporting system will be automatically charged to the appropriate account codes in the University's general ledger. A detailed [mapping of expense types to the account codes](#) is available on the finance website.

## **30. Review of Claims for Reimbursement**

- Claims for Reimbursement are regularly audited by Internal Audit and/or the Office of the Comptroller. Claims may also be subject to audit by a granting agency, government agency, or other authorized party. Any claim determined as ineligible through a subsequent audit must be reimbursed to the University by the claimant.

## **31. False Claims**

- A claim containing the appearance of fraud or willful misappropriation of University assets will be investigated pursuant to the University's Policy and Procedure regarding Fraud, Theft or Misappropriation of University Assets.
- Appropriate disciplinary measures will occur where claimants are found to have submitted fraudulent, willfully misleading, or false claims.
- Any funds reimbursed through false claims will be recovered from the claimant.