

Appendix - Expense Reimbursement Guidelines

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Standard University Practices

1. Applicability of Expense Procedure Regardless of Payment Method

- The Reimbursement of Expenses Procedure applies to all business 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, Travel and Expense Card 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

- The Reimbursement of Expenses procedure applies to all University community members including employees, agents, contractors, visiting scholars, students and volunteers whether charged against University operating funds, research grants and contracts or any other funds administered by the University.
- Visitors, volunteers, retired faculty (i.e. senior scholars) and students are eligible for business related 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 community members for expenses incurred while on University business.
- Purchases of goods and services should be billed directly to the University and processed on a PCard or through Accounts Payable.
- Strategic Procurement Services has established a number of [Vendors of Record \(VORs\)](#) that community members should use when making purchases for York University use. Strategic Procurement Services has negotiated contracts with these vendors to provide favourable pricing, thus allowing

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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. For additional information on purchasing low-cost technology, please refer to [low-cost technology section](#) of the specific item eligibility guidelines.

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 Internal Research (Fund 400) or External Research Funds (Fund 500)

- 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. Expenditures must be directly related to the research being conducted, with benefits directly attributable to the granting agency.
- Expenditures cannot be an operating expense e.g. Research Admin salaries, staff expenses. These expenses are covered by overhead and the Research Support Fund (RSF).
- Expenditures cannot result in personal gain.
- Expenditures cannot be an expense that is normally provided by the University.

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 should obtain written pre-authorization prior to incurring expenses

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or making travel commitments.

- Employees are encouraged to obtain a University Travel and Expense card and book travel through the University's preferred travel agent, FCM Travel Solutions.
- Employees are encouraged to obtain a University Travel and Expense credit card to pay for expenses incurred while travelling. The Travel and Expense 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 and Expense card are available on the [Procurement website](#).
- Accountable advances will be issued in circumstances where the use of a University Travel and Expense 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. Amounts recoverable from third parties

- Any expenses incurred that are recoverable from third parties are ineligible to be reimbursed. These expenses should be recovered directly from the third party.

9. Acceptable Documentation

- Claims for reimbursement must be supported by original or digitized 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 expense 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

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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.

10. 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.

11. Missing Receipts Declaration for Lost or Missing Receipts

- It is understood that on occasion an original receipt may be lost or not issued (e.g., in a foreign country). A **Missing Receipt Declaration** in Concur must be completed.
- For claimants who repetitively submit missing receipt declaration attestation forms in lieu of collecting receipts, their claims will be rejected.
- Refer to the [Missing Receipts Declaration form](#) for detail.

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12. Document Retention

- All financial documents must be retained according to the Common Records Schedule.
- Original receipts and other supporting documents that are included with the claim should be retained for a period of 90 days from the date of approval. Other supporting documentation, which is not required to be submitted with the expense claim, must be retained for a period of seven (7) years beyond the approval date.
- All claims plus expense receipts must be forwarded to the Expense Desk, University Services Centre for processing and retention.

13. 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.

14. Review of Claims for Reimbursement

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

15. 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.
- The University retains the right to deduct outstanding amounts from subsequent payments or payroll as it deems necessary.

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Meal Rates and Other Travel Allowances

The University reimburses reasonable and appropriate expenses incurred by claimants while on University business. To facilitate the process, the University has established fair and reasonable rates for the reimbursement of expenses.

Maximum Reimbursement Rates for Meals

Claimants will be reimbursed for meals incurred up to the maximum rates outlined in the table below.

For purposes of this guideline, the following meals would not be eligible for reimbursement:

- Meals that are held outside of business travel times
- Meals that are not consumed by the claimant
- Meals that are paid by another source (e.g. conference/seminar organizers, site accommodation)

Where required by the granting agency, meals must be evidenced by original or digitized itemized receipts.

The maximum rates are inclusive of gratuities and taxes, for travel up to 60 consecutive days.

Location	Breakfast	Lunch	Dinner	Total by Day
Canada	\$15.00 CAD	\$25.00 CAD	\$40.00 CAD	\$80.00 CAD
Outside Canada	\$15.00 USD	\$25.00 USD	\$40.00 USD	\$80.00 USD

Claims that exceed the maximums must be approved by a Dean, Assistant or Associate Vice-President, or higher, must be supported by a justification, and must be evidenced by original or digitized receipts. For per diem claims related to extended stays beyond 60 days, please contact the Office of the Comptroller (amalik19@yorku.ca). The Comptroller will be guided by what would be most economical in the circumstances, with the expectation that a per diem rate of 50% of the maximum would generally be appropriate.

Meals 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:

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- 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 heads 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 or digitized 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.

Vehicle Allowance

The Vehicle Allowance is designed to reimburse the claimant for all costs of operating their personal motor vehicle, including fuel, insurance, repairs, and maintenance. Kilometres are to be claimed at the per kilometre rate and supported by a mileage log.

\$0.57 CAD per kilometre

Allowance for Gratuitous Overnight Accommodation (without receipts)

The Allowance for Gratuitous Overnight Accommodation is available where a friend or relative provides overnight accommodation without charge. In such cases, a gift of appreciation to the host may be appropriate. The maximum value of such a gift should be based on the rate of \$15 CAD multiplied by the number of days of accommodation provided.

Allowance for Incidental Expenses

The Allowance for Incidental Expenses is intended to reimburse nominal travel items like porter fees, telephone calls, laundry, and newspapers.

The allowance is \$10.00 CAD per day to a maximum of \$100.00 per trip (without receipts).

Amounts claimed in excess of the maximum without receipts, must be supported by original or digitized receipts. The University retains the right to request for additional information as needed.

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Ineligible Expenses

The University will not reimburse the following expenses:

- a. expenses which are being claimed by an employee as a tax deduction;
- b. expenses which are recoverable from a third party;
- c. payments which would be taxable income in the hands of the claimant or other recipients, including claims for stipends or other forms of remuneration of any sort (these must be processed through the Payroll and Records, University Services Centre);
- d. passport costs, and other associated administrative costs;
- e. credit card annual fees;
- f. late payment fees of interest on personal credit card or University Travel and Expense Card (or through any other means), advance fees, or overdraft interest;
- g. suites or luxury accommodations (refer to [Accommodation](#) section below for important details)
- h. parking, traffic, or other fines and penalties;
- i. on-campus parking costs (refer to [Parking](#) section below for further information)
- j. monthly/annual toll transponders and associated fees;
- k. furniture and furnishings;
- l. insurance coverage available through the University's Travel and Expense Card or institutional insurance policies;
- m. reimbursement for the value of travel reward points;
- n. expenses not incurred for business purposes;
- o. personal expenses, including movies, hotel exercise facilities, sporting events, sightseeing trips, etc.;
- p. expenses related to travel companions;
- q. childcare expenses (except on external research funds, where allowed by the granting agency);
- r. gift purchases for employees (see [University's Procedure on Hospitality](#));
- s. excessive gratuities;
- t. certain internet access charges (refer to [Internet](#) section below for details);
- u. certain telecommunication and cell phone charges (refer to [Telecommunication](#) section below for details);

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- v. expenses purchased with frequent flyer points, gift cards, vouchers, loyalty points or digital/cryptocurrency;
- w. missed conferences or seminars, including reimbursement of registration charges for sessions yet to be held that are not paid using the University Travel and Expense Card; and
- x. additional costs incurred for travel companions, indirect routes, trip extensions, or stopovers taken for personal reasons. 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. It is **important** to refer to the entirety of this document for specific details around eligibility of travel costs.

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Specific Item Eligibility Guidelines

16. 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.

17. 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 and Expense card approved by York University. The York University Travel and Expense 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 and Expense 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 and Expense 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 (riskmgmt@yorku.ca).

18. Mileage and Use of Personal Vehicle

- Personal automobile use for business travel will be reimbursed only by way of an all-inclusive mileage allowance at a rate to be established by the University

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(see [Meal Rates and Other Allowances](#)). This allowance is designed to reimburse the claimant for all costs, including fuel, insurance, repairs, maintenance.

- 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 their normal place of business, the employee should be reimbursed for the incremental cost above the normal commute.

- 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. For more information, please see the [Standard Operating Procedure on the Use of Personal Vehicles for University Business](#).
- 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.
- Tolls incurred on Ontario highways may be eligible for reimbursement when incurred for University business related travel.
- 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.

19. Parking

- Off-campus parking expenses are allowable expenses where the location is

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not the employee's normal workplace.

- On-campus parking, or parking at a location where the University has an established operation (including Keele, Glendon, and Markham campuses, as well as Schulich Executive Education Centre, Osgoode Professional Development), is generally ineligible where the location is the employee's normal workplace.

20. Travel insurance and booking fees

- Travel agency booking fees are eligible for reimbursement.
- Trip cancellation insurance will be reimbursed.
- Out-of-country medical insurance is an eligible expenditure only if the employee is not otherwise covered under the University's employee benefits plan. Employees are advised to consult with the Pension & Benefits Office, University Services Centre, before purchasing such insurance.

21. Airfare

- The University's policy requires that the lowest available airfare must be selected, after considering all the circumstances. If a traveler is booking a higher class of fare, the following is required:

Class of Fare	Requirements
Medium priced economy	Justifiable reason for not booking lowest available fare must be included in claim for reimbursement. (e.g. not available for the desired departure times)
Premium priced economy	<ul style="list-style-type: none">• Pre-approval from the one over one (Chair, Dean, etc.) must be included in the claim for reimbursement.• 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.

- 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. Seat

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selection fees are eligible for reimbursement on operating and research funds (as long as allowable by the granting agency).

- Charges for preferred seating requires medical justification to be on file with Health, Safety and Employee Well-Being, Human Resources. Please note that medical documentation should never be attached to expense claims.
- Checked baggage fees up to two (2) standard checked bags (or equivalent) is reimbursable. Excess or oversize baggage fees may be allowable with written justification if required to conduct University business.

22.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. Any exceptions to this principle must be pre-approved in writing by the department head and Vice-President.
- 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).

23.Accommodation

- Employees shall be reimbursed for reasonable accommodation expenses, considering all of the circumstances.
- Where accommodation is provided privately (e.g. in a private residence), the University will reimburse a gratuitous amount per night in accordance with per diem rates in effect (see [Meal Rates and Other Allowances](#)).
- In cases where an employee is required to spend in excess of one continuous month of travel at one location, the employee shall obtain appropriate approvals in order to make reasonable living arrangements.

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Wherever possible, board and lodging should be obtained on a weekly or monthly basis and accommodation arranged prior to the start of travel.

- 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.

24. Telecommunication

- Employees shall be reimbursed for long distance business calls made from their home or while on a business trip.
- Long distance calls incurred for personal reasons while traveling on business are to be reimbursed via the Allowance for Incidental Expenses – see [Meal Rates and Other Travel Allowances](#).
- Monthly fixed charges pertaining to a home telephone will not be reimbursed.
- Cellular/data service shall be arranged through UIT Telecom Services where possible.
- The purchase of a cellular device is eligible provided the device is for business use and has been approved by a department head or higher.
- Cellular/data service fees are eligible if incurred for business use. The fair value of personal usage shall be excluded when making a claim, using a reasonable proration between business and personal use. No proration for personal use is necessary when all three (3) conditions are met:
 1. the plan's cost is reasonable;

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2. the plan is a basic plan with a fixed cost; and
3. the employee's personal use of the service does not result in additional charges over the basic plan cost

25. 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 including:
 1. Where the employee's job requires them to monitor information systems overnight and such responsibilities would require significant internet access. In such cases, the employee is responsible for prorating internet fees between business and personal use and claiming only the business use. The maximum business use that may be claimed is 50%. The approver is responsible for reviewing the appropriateness of the proration.
 2. 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).

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26. 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.

27. 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, standard honorariums or consulting services (these must be processed through the following University Services Centre departments: Payroll and Records, and Accounts Payable).
- It is recognized that there may be unique and rare situations where small cash payments are necessary (remote sites with guides, cash advance for community honorarium, 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 and Records 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
 - Guideline on Employee Employer Relationship vs. Independent Contractor

28. 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.

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29. 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.

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Preferred Airfare, Hotel Accommodation and Car Rental Rates

Airfare

Discounted airfares are available to University employees through York's preferred travel agent, FCM Travel Solutions (FCM).

It is recommended that when traveling by air for University business, York employees utilizes the services offered by FCM Travel Solutions. These include:

- access to a York dedicated team of professional, experienced client service representatives to book your travel arrangements (Monday to Friday, 8:30 AM to 5:00 PM)
- ability to book travel online at any time using Concur (see travel section within the platform)
- access to exclusive savings on flights and hotels (including Air Canada, Lufthansa Group, and Westjet)
- integration with Concur Expense - flights booked will appear in Concur allowing for easy population of expense reports
- option to charge airfare to a University Travel Visa card with direct payment by the University
- 24 hour Emergency assistance for travelers worldwide

To book with FCM Travel Solutions please utilize either the Concur Travel portal or call FCM directly. All fees associated with FCM or Concur Travel are eligible for reimbursement when charged to operating funds, internal grants, and most external grants. Please see the [fee schedule](#) (PDF) for the current rates.

Use of FCM Travel solutions also enables the University to have knowledge of its community members' location and travel plans while on University research and business trips.

Hotel Accommodation and Car Rental Rates

Through York's affiliation with the Canadian Association of University Business Officers (CAUBO), preferred hotel accommodation and car rental rates as arranged from time to time are available to employees of the University. Employees are encouraged to use these travel services whenever the rates offered are lower than those obtainable elsewhere. Details are available at the [CAUBO website](#).

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Missing Receipt Declaration [Attestation Form] (FOR TRAVEL AND EXPENSE RECEIPTS)

Purpose

This form is to be used when an individual certifies that an expense receipt or other original documentation was lost, accidentally destroyed, or unobtainable.

Note

For a claimant to be reimbursed, York University generally requires that original receipts are submitted with the appropriate claim form. In rare circumstances, the original receipt may be unobtainable or lost and in this case, this missing receipt declaration form must be completed and signed by the claim's approver. For claimants who repetitively submit attestations in lieu of collecting receipts, their claims will be rejected by the Expense Desk, University Services Centre.

Declaration

I _____ hereby declare that the original document described as
(Claimant's first name and surname)

(Describe the missing ticket, hotel bill, etc. in detail and indicate amount, where applicable)

was lost, accidentally destroyed, or unobtainable. I further declare that I have not and will not use this document to claim reimbursement from any other source or to support any claim for income tax deductions in the future.

Signed:

Form must be approved by authorization levels laid out in the University's [Procedure on the Reimbursement of Expenses](#).

Claimant's Name (print)

Approver's Name (print)

Claimant's Signature

Approver's Signature

Retention:

This form is to be attached to the Claim for Reimbursement of Expenses Form (or other applicable expense claim form).