




**EXPENSE REPORT / ACCOUNTABLE ADVANCE SETTLEMENT** Financial Services Dept. (revised February 1, 2020)

<div></div> <div>TO BE COMPLETED BY CLAIMANT</div>		<div>TO BE COMPLETED BY CLAIMANT</div> <div>Indicate reimbursement currency: For expense reimbursements in a currency other than CAD, <b><u>DO NOT</u></b> convert expenses to CAD value. <b>NOTE: Original receipts are required.</b></div> <div><div><div></div>CAD</div><div><div></div>USD</div><div><div></div>Other</div></div>		Accounting Information - TO BE COMPLETED BY BUSINESS OFFICER																			
				<div>Claim Type: Select claim type. Enter code, below, to complete G/L account. If G/L account is not listed, enter appropriate G/L account on "OTHER" line.</div> <div><div>0</div><div>1</div><div>2</div><div>3</div><div>4</div></div> <div>EMPLOYEE FIELD TRIP</div> <div>EMPLOYEE CONFERENCE</div> <div>STUDENT FIELD TRIP</div> <div>STUDENT CONFERENCE</div> <div>VISITOR</div>				Business Area:															
								Company Code: <b>UofT</b>															
								Document Number:															
Personnel Number		Period of Travel		EXPENSE CATEGORIES		AMOUNT		G/L ACCOUNT NUMBER      TAX CODE				COST CENTER      OR      INTERNAL ORDER		FUNDS CENTER		FUND		COMMITMENT ITEM		ASSIGNMENT			
Last Name		Initial		AIRFARE: Attach proof of payment & proof of air travel (*)		Travel within Canada		8 4 0 1 0				ER											
Address		ACCOMMODATION:				Travel to USA from Ontario		8 4 0 1 0				EE											
				All other Airfare		8 4 0 1 0				E0													
				ON (13%HST)		8 4 0 2 0				ER													
				PEI, NS, NF, NB (15%HST)		8 4 0 2 0				EN													
Purpose and Relevance to University Business				All other provinces / territories		8 4 0 2 0				EE													
				USA / International		8 4 0 2 0				E0													
				ALLOWANCE:		Per Diem: Canada		8 4 0 3 0				EA											
Department Contact				Per Diem: USA / International		8 4 0 3 0				E0													
				KMS X 57 cents/km		8 4 0 4 0				EA													
Department		RAIL/BUS:		Travel within Canada		8 4 0 5 0				ER													
				Travel outside Canada		8 4 0 5 0				E0													
Telephone		Fax		PUBLIC TRANSIT		Travel within or outside Canada		8 4 0 5 5				E0											
Date Prepared		CAR RENTAL: Attach detailed receipt & contract (*)		ON (13%HST)		8 4 0 6 0				ER													
				PEI, NS, NF, NB (15%HST)		8 4 0 6 0				EN													
				All other provinces / territories		8 4 0 6 0				EE													
				USA / International		8 4 0 6 0				E0													
Signature of Claimant		MEALS: Attach detailed itemized receipts (*)		ON (13%HST)		8 4 0 7 0				ER													
				PEI, NS, NF, NB (15%HST)		8 4 0 7 0				EN													
				All other provinces / territories		8 4 0 7 0				EE													
				USA / International		8 4 0 7 0				E0													
Print Name		Title		TAXI:		ON (13%HST)		8 4 5 0 0 0				ER											
				PEI, NS, NF, NB (15%HST)		8 4 5 0 0 0				EN													
				All other provinces / territories		8 4 5 0 0 0				EE													
				USA / International		8 4 5 0 0 0				E0													
<b>Authorized Approver Declaration:</b> I certify the expenses claimed were reasonable & required for University business & (if applicable) are relevant to the research being funded.		OTHER:																					
Signature of Authorized Approver																							
Print Name		Title		TOTAL EXPENSES		NOTES:																	
				LESS: ACCOUNTABLE ADVANCE																			
For AA Settlements: Financial Services (original copy)				REIMBURSEMENT REQUIRED																			
Originating department (photocopy)				OR REPAYMENT																			

(\*) Refer to expense reimbursement checklist @ [Expense Reimbursement Checklist - Template - Financial Services](#)  
and the Guide to Financial Management @ [Travel and Other Reimbursable Expenses - Policies and Guidelines - Financial Services](#)



## **Tri-Agency Financial Administration Guide (TAFAG)**

### **Supporting Information**

<b>Affiliation of the traveler to the grant (if the traveler is not the grantee):</b>	
<b>Purpose of trip (how it relates to the research project):</b>	
<b>Dates and destinations (person or location visited):</b>	




**Attachments (please check and attach):**

- ☐ Conference prospectus or program (indicating dates of conferences and workshops and/or agenda)
- ☐ Detailed/itemized receipts including those for online purchases, restaurants, hotels, and car rentals (credit card slips, or confirmation of reservation are not valid receipts)

# Expense Reimbursement Checklist (Template)

## Overriding Guidelines/Principles:

- It is **both the claimant's and approver's responsibility** to ensure that the expenses have been incurred for **legitimate university business purposes**, as well as **reasonable and appropriate** for the business activity undertaken.
- The **individual who personally incurred the out-of-pocket expense** will be reimbursed.
- The claim meets **the terms and conditions** imposed by the funding source from which they are paid; **UofT policy, divisional/departmental policy or granting agency guidelines, whichever imposes the greater restrictions.**
- Supported by **original, itemized receipts** from suppliers (**Exception:** kilometrage or allowance per diem claims). **Ensure receipts in foreign languages are translated, with any necessary clarifications.**
- Additional Support:** If proof of payment is not indicated on the original receipt, a copy of credit card statement may be required (e.g., Airfare, Conference Registration fees). **Note, items not relevant to the claim can be blacked out for privacy.**

ORIGINAL RECEIPT REQUIREMENTS/SUPPORTING DOCUMENTS																		
✈️ AIRFARE		🏠 ACCOMMODATIONS																
<input type="checkbox"/>	<b>Proof of Payment:</b> <ul style="list-style-type: none"> <li>Itinerary/receipt or ticket confirmation from the airline. (original receipt <b>must indicate</b> method of payment <b>and</b> amount paid by the traveller)</li> </ul>	<input type="checkbox"/>	<b>Proof of Stay:</b> <ul style="list-style-type: none"> <li>Detailed statement of guest charges from the host establishment.</li> <li><b>AND</b></li> <li>If booked through a third party booking site (e.g., Expedia), then the order confirmation from the third party booking site showing:               <ul style="list-style-type: none"> <li>credit card payment</li> <li>travel dates</li> </ul> </li> </ul>															
<input type="checkbox"/>	<b>Proof of Air Travel</b> (at least <b>ONE</b> of the following): <ul style="list-style-type: none"> <li>Boarding passes (paper or print-out of e-boarding pass)</li> <li>Hotel bill at the travel destination</li> <li>Taxi/transit receipts to/from the destination airport/train station</li> <li>Meal receipts from the travel destination</li> <li>Certificate of Conference attendance</li> </ul>	<input type="checkbox"/>	<b>AirBnB Rental – Receipt Requirements</b> <ol style="list-style-type: none"> <li><b>Proof of payment</b> (must indicate the following):               <ul style="list-style-type: none"> <li>Check In and Out dates</li> <li>Details and location of host establishment</li> <li>Total charges including taxes (i.e, Credit card used)</li> </ul> </li> <li><b>AND</b></li> <li><b>Proof of stay:</b> email/message confirmation from the AirBnB host establishment substantiating that the claimant did stay at their establishment during the indicated period.</li> </ol>															
<input type="checkbox"/>	<b>Business Travel combined with Personal Travel</b> An airfare quote for the “business portion only”, taken at the same time as the actual airline booking, should be provided to the approver.	<b>🚗 TRANSPORTATION</b>																
<input type="checkbox"/>	<b>Flight Cancellation Insurance</b> Relevant original receipt	<input type="checkbox"/>	<b>Proof of Car Rental:</b> <ul style="list-style-type: none"> <li>Copy of rental agreement/contract</li> <li>Account statement and invoice</li> <li>Receipts for gas purchases</li> </ul>															
		<input type="checkbox"/>	<b>Proof of Personal Car Use:</b> <ul style="list-style-type: none"> <li><b>Mileage Per Diem Rate:</b> 57 cents per KM</li> <li>Googlemaps (or equivalent)</li> </ul>															
		<input type="checkbox"/>	<b>Proof of Taxi/Uber:</b> <ul style="list-style-type: none"> <li>Relevant original receipt</li> </ul>															
🍽️ MEALS		🏢 CONFERENCE REGISTRATION																
<input type="checkbox"/>	<b>Meal Reimbursement Options – Receipt Requirements</b> <b>OPTION 1:</b> Meal per diem (No receipt requirement) <b>Per Diem Rates:</b> <table border="1"> <thead> <tr> <th></th> <th>In Canada</th> <th>US or Intn'l</th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td>\$15</td> <td>\$20 CAD</td> </tr> <tr> <td>Lunch</td> <td>\$20</td> <td>\$25 CAD</td> </tr> <tr> <td>Dinner</td> <td>\$45</td> <td>\$55 CAD</td> </tr> <tr> <td><b>Total Daily Allowance</b></td> <td><b>\$80</b></td> <td><b>\$100 CAD</b></td> </tr> </tbody> </table> <p><b>NOTE:</b> For travel in <b>excess of 30 consecutive days in one location</b>, the meal allowance will be reduced by 75% of the applicable per diem rate.</p> <p><b>OR</b></p> <p><b>OPTION 2:</b> Original restaurant receipts of actual expenses (detailed restaurant bill)</p> <p><b>Note:</b> Credit card receipt may be used to substantiate the restaurant gratuity.</p>		In Canada	US or Intn'l	Breakfast	\$15	\$20 CAD	Lunch	\$20	\$25 CAD	Dinner	\$45	\$55 CAD	<b>Total Daily Allowance</b>	<b>\$80</b>	<b>\$100 CAD</b>	<input type="checkbox"/>	<b>Conference registration fees</b> <ul style="list-style-type: none"> <li>Conference registration form</li> <li>Original proof of payment (i.e. credit card voucher or statement of account, customer copy of a money order or bank draft)</li> </ul> <p><b>For online</b> – print out of confirmation of registration after payment</p>
	In Canada	US or Intn'l																
Breakfast	\$15	\$20 CAD																
Lunch	\$20	\$25 CAD																
Dinner	\$45	\$55 CAD																
<b>Total Daily Allowance</b>	<b>\$80</b>	<b>\$100 CAD</b>																
	<div>  <b>Partner travel meal expenses</b> on domestic or international trips are <b>not reimbursable</b> unless a specific business purpose is served.         </div> <div>  Combinations of per diems and receipts are allowed for the same day.         </div>	<input type="checkbox"/>	<b>HOSPITALITY</b> <b>Proof of Hospitality:</b> <ul style="list-style-type: none"> <li>Relevant original receipt (e.g., Original restaurant receipts of actual expenses)</li> <li>Clear documentation as to the business purpose of the hospitality, <b>noting the names of the individuals, or group involved.</b></li> <li>Expenses must be paid by the <b>most senior University person</b> in attendance when other U of T employees are present</li> </ul> <div>  For <b>regular in-house meetings</b> between University employees, <b>no alcohol is permitted.</b> </div>															

When booking car rentals, hotels, via rail or Union Pearson Express, consider member discounts provide through [CAUBO](#) and [Vennqo](#) for UofT employees.

## Expense Reimbursement Checklist (Template)

### POLICY

#### AIRFARE

The standard class of service is the **least expensive economy class fare**.

All other **business class and premium economy travel may be permitted** (e.g., flights in excess of 6 hours, or for medical reasons), **if pre-authorized by the principal, dean, director or senior executive** to whom the traveller reports.

The claimant is responsible for providing the necessary proof of air travel.

When personal travel is combined with business travel, the employee will be reimbursed for **only the business portion of the trip at the lowest available fare**.

It is strongly recommended that it is brought to the attention of the approver **prior** to booking the travel.

Flight cancellation insurance purchased for low cost discounted air tickets is an allowable expense.

#### ACCOMMODATIONS

The standard is a single room with a private bath in a business class hotel.

##### Partner Travel Accommodations

If a partner accompanies the traveller, the amount to be claimed by the traveller should only be the most economical room rate for a single occupant — **any excess room charges to accommodate the partner are not allowable**.

#### MEALS

**A per diem allowance may be claimed in lieu of actual meal costs.**

The meal per diem allowance is not available where meals are included as part of another reimbursable item (e.g., transportation charge, conference fees). The standard for meals is a restaurant in a business class hotel or other of equivalent quality.

#### TRANSPORTATION

The standard for vehicle rental is a midsize car. Vehicle rental is a reasonable method of transportation for round trips **up to 500km**.

When the Corporate Travel and Hospitality Card is not used, the purchase of CDW is an allowable expense for domestic rentals. For rentals outside North America, both CDW and Liability insurance should be purchased.

A personally owned vehicle may be used for trips **up to 500km** round trip. Claim will be limited to the equivalent least expensive mode of transportation to and from that destination.

**Transportation between campuses**, which is not part of the employment contract or arrangement, may be claimed for reimbursement. An exception applies if the claimant regularly drives to work, and now has to drive to another campus that is on route to their home campus then they would not be reimbursed for their mileage. No reimbursement can be made for travel to and from an employee's residence and normal place of business.

Taxi expenses incurred as a result of UofT business is permissible and reimbursable.

#### HOSPITALITY

Business entertainment of non-University employees should be limited to the cost of meals and beverages provided in a hotel dining room or restaurant of an equivalent quality.

Entertainment of a different variety (e.g., athletic events, theatre productions) **require prior approval** of the department head.

If alcohol is provided, moderate consumption and price point is the standard.

**⚠️ For regular in-house meetings between University employees, no alcohol is permitted.**

Any U of T employee hosting a business lunch, dinner or other entertainment event should **limit the number of University employees and other participants attending to only those who can be expected to contribute directly** to the accomplishment of the business purpose.

Normally the cost of entertaining fellow University employees is not reimbursable **except in unusual/special circumstances** (e.g., time limitation (extended work day), holiday/retirement parties).