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Framework category	Administrative
Approving authority	Senior Leadership Team
Policy owner	Chief Financial Officer
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Last updated	Editorial Amendments, February 18, 2020; March 2016; Minor Amendments (see Appendix A)

## Expenses Policy

### Purpose

The University aspires to maintain the highest standards for the management of resources that have been entrusted to it as a publicly funded institution. The purpose of this Policy is to establish the principles that will promote and support sound fiscal management, accountability, risk minimization, long-term sustainability, value-for-money, and social responsibility at the University.

### Definitions

For the purposes of this policy the following definitions apply:

“**Approver**” means the person with the authority to make approvals under this Policy and the associated Procedures. This is normally the manager/supervisor or budget holder of the Claimant. Research related travel must **also** be approved by the Principal Investigator (PI) or their delegate.

“**Claimant**” means any person making a claim under the terms of this Policy and the associated Procedures including (a) requesting a cash/travel advance and (b) claims through the corporate credit card program.

“**Sponsor**” means the provider of funds for research activities, including both external and internal sources.

“**University Member**” means any individual who is:

- Employed by the University;
- Registered as a student, in accordance with the academic regulations of the University;

- Holding an appointment with the University, including paid, unpaid and/or honorific appointments; and/or
- Otherwise subject to University policies by virtue of the requirements of a specific policy (e.g. Booking and Use of University Space) and/or the terms of an agreement or contract.

## Scope and authority

This policy applies to all expense claims ~~for reimbursement~~ made by University Members for University-related activities – both reimbursement of out-of-pocket expenses and expenses incurred using the corporate credit card.

Financial Operations is responsible for overseeing the implementation, administration and interpretation of this Policy and has the authority to question any claim, obtain further clarification when necessary, and challenge non-compliance with this Policy.

The ~~Vice President, Administration~~Chief Financial Officer, or successor thereof, is the Policy Owner and is responsible for overseeing the implementation, administration and interpretation of this Policy.

## Policy

The University is committed to ensuring that public funds expended by individuals for university-related travel, meals and hospitality purposes are used in a prudent and responsible manner and in a way that serves to advance the University's mission and mandate.

### Claiming Expenses

1. The University requires that all individuals involved in submitting claims and authorizing their reimbursement exercise good judgement to ensure that University funds are used in a responsible, conservative and reasonable manner and in accordance with this Policy and its related Procedures.
2. The Claimant is ultimately responsible for providing complete, accurate and appropriate information to substantiate the claim for reimbursement.
- ~~2.3.~~ As set out in the Credit Card Procedure, cardholders shall support their claims on the appropriate timelines. Failure to support claims will result in suspension or termination of the credit card. Claims which continue to be unsupported will be deemed personal in nature, and accordingly will be the responsibility of the card-holder.
- ~~3.4.~~ Expense claims, including cash advances, require one-over-one approval as set out in the University Signing Authority Registry.

- 4.5. Approvers will be accountable for their decisions concerning expense claims, which must be taken with great care, good judgment, with full knowledge of the situation, and must at all times uphold the principles and requirements outlined in this Policy and associated Procedures. Authorization for expense claims will only be given for expenses:
- a. Necessarily incurred in the performance of University business;
  - b. Within the scope and amount of the budget for the unit;
  - c. For claims that are compliant with the University's policies and procedures;
  - d. That include all appropriate documentation, including original itemized receipts, as required; and
  - e. Submitted within two months after the expense was incurred.

- 5.6. In the event a situation arises where managerial discretion needs to be exercised in the authorization of expense claims, Approvers will consider whether their decision:
- . Is able to stand up to scrutiny by auditors and the public;
  - a. Can be properly explained and documented; and
  - b. Is fair, equitable, reasonable and appropriate. In such cases, it is the responsibility of the Claimant and the Approver to work out appropriate arrangements that would meet the test of being fair and equitable.
  - c. Expenses cannot be claimed by an individual that are incurred by his or her Approver, and claims for reimbursement involving more than one person at the University must be submitted by the most senior person in the group.

### **External Sponsor Requirements**

1. Claims for expenses from external Sponsors that are administered through the University are subject to the requirements and deadlines set by the Sponsor, in addition to the requirements of this Policy and the associated Procedures.
2. Where Sponsor requirements are more stringent than those set in this Policy and the associated Procedures, the requirements set by the Sponsor will take precedence.

### **Records**

1. All expense records will be maintained in the Finance Office for verification and audit purposes and will be retained in accordance with the University Records Retention and Classification Schedule.
2. Expense records will be collected, protected, used, disclosed and retained in compliance with Ontario's Freedom of Information and Protection of Privacy Act (FIPPA).

## Refusal of Claim Submissions

1. The university reserves the right to refuse, in whole or in part, reimbursement of travel expenses.

## Monitoring and Review

This policy will be reviewed as necessary and at least every three years. The ~~Vice President, Administration~~~~Chief Financial Officer or successor thereof~~, is responsible to monitor and review this Policy.

## Relevant legislation

Broader Public Sector Accountability Act, 2010, S.O. 2010, Chapter 25

Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. F.31

## Related policies, procedures & documents

### Credit Card Procedures

Expense Procedures

Signing Authority Policy

Signing Authority and Approval Procedure

Policy on the Use of Internal Research Funds

Policy on the Over-Expenditure of Research Funds

Records Management Policy

Records Retention and Classification Schedule

## Appendix A - Expenses Policy

### Policy Amendments

Date	Section	Amendment
March 30, 2016	All	Reformatting of existing Policy into new template format and resequencing of Policy statements.
March 30, 2016	Definitions	Addition of definitions of terms.

March 30, 2016	Scope and Authority, s. 4	Transfer of Policy statement from Expense Procedures
March 30, 2016	Section 8.1 Section 8.2	Updating of related Policy references.
February 18, 2020	All	Replacement of University acronym throughout