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EXPENSES PROCEDURES

PURPOSE

1. The purpose of these Procedures is to define and guide the authorization and reimbursement of expenses at the University in a clear, transparent and equitable manner, and in accordance with the Expenses Policy and broader regulatory requirements.

DEFINITIONS

2. For the purposes of these procedures 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.

“Broader Public Sector (BPS)” means those organizations who receive government transfer payments to provide services to the public. These include: colleges, universities, school boards, hospitals, long-term care facilities, community care access centres and children's aid societies.

“Claimant” means any person making a claim under the terms of this Policy and the associated Procedures including requesting a cash/travel advance.

“Hospitality” means the provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged to work for the University, any other BPS organizations, or any of the other Ontario government ministries, agencies or public entities.

“Light Refreshments” means beverages such as coffee, tea, bottled water, juice or soda, and food items such as fruit, cookies, pastries or snacks when not served as part of a meal.

“Meeting Expenses” means the provision of food, beverage, transportation, room rental and other related expenses to University employees, any other BPS organizations, or any of the other Ontario government ministries, agencies or public entities for business purposes.

“Original Itemized Receipt” means a document from the vendor itemizing the goods and/or services received, and the cost per unit of each good and/or service. A "tear-tag" showing the total charge is not considered an Original Itemized receipt. Credit card and charge slips are only considered an Original Itemized Receipt if they provide the detailed itemization mentioned above.

“Per Diem” is a set daily allowance for meals expenses that does not require supporting documentation (i.e. receipts).

“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

3. These Procedures apply to all University travel and related expenses from all sources of funding administered by the University. When funding agency guidelines, or the terms of a specific award, impose greater restrictions, the more stringent requirements will apply.
4. This policy applies to all University Members who incur business related expenses on behalf of the University. The BPS Expense Directive prohibits reimbursement of incidental or food expenses for consultants or contractors.
5. University of Ontario Institute of Technology is considered a BPS organization and is required to comply with directives issued under the authority of the Broader Public Sector Accountability Act.
6. The Chief Financial Officer or successor thereof, is the Policy Owner and is responsible for overseeing the implementation, administration and interpretation of these Procedures.

PROCEDURES

7. General

- 7.1. Business claims and expense reimbursements may be audited by external auditors, funding agencies, Canada Revenue Agency and other regulatory agencies. Reimbursement of expenses does not, in itself, constitute ultimate approval and reimbursement may be subject to subsequent audit adjustment if expenses claimed

are not allowable within this policy and/or applicable granting agency guidelines or awards.

- 7.2.** One-over-one approval is required for all expense reimbursements, ensuring that the Approver is the person that a Claimant reports. Additionally, approval is required from the person with signing authority for the department, research project, or fund, if different from the individual exercising one up approval. Visiting researchers must have their expenses approved by the Department Head.

8. Responsibilities and Approvals

8.1. Claimant: It is the Claimant's responsibility to:

- a) Obtain pre-approval from the person to whom he or she reports before committing funds for a trip involving any overnight stay as required;
- b) Obtain appropriate level approval for all expense claims;
- c) Include appropriate descriptions of the purpose of travel or nature of expense claim;
- d) Ensure that expenses are allowable within this policy and/or applicable granting agency guidelines or awards, whichever imposes greater restrictions;
- e) Include the affiliation of the Claimant to the Principal Investigator (some funding agencies will disallow the expenses without this information);
- f) Maintain appropriate documentation to justify the cost effectiveness of their travel arrangements, particularly if travel is funded from a research grant;
- g) Retain original documentation/receipts to support the expense;
- h) Claim reimbursement only for actual out-of-pocket expenses incurred for legitimate University business purposes, whether claiming on an itemized receipt basis or a per diem basis; and
- i) Submit claims in a timely fashion and, to the extent possible, on a comprehensive basis, i.e. all relevant expenses related to a single trip should be included on a single claim.

8.2. Approver: It is the Approver's responsibility to:

- a) Validate that the expenses are reasonable in the context of the University business activity and have been incurred for legitimate University business purposes;
- b) Ensure that expenses claimed are in accordance with this policy; and
- c) Ensure that individuals with delegated signing authority cannot approve their own expense report or the expense reports of those to whom they report.

8.3. Principal Investigator: For research related travel, it is the Principal Investigator's responsibility to:

- a) Ensure that expenses have been incurred for legitimate research purposes and are reasonable in the context of the research grant;
- b) Ensure that expenses claimed are in accordance with applicable granting agency requirements, or with the terms of the specific award, whichever imposes the greater restrictions.

8.4. Finance Department: the Finance Department is responsible for reviewing all claims to ensure that:

- a) Claims have been approved and duly authorized by the appropriate signing authorities;
- b) Expense reimbursements are in accordance with existing University policies and procedures, applicable Sponsor or granting agency requirements, or the terms of the specific award, whichever imposes the greatest restrictions.

8.5. The Finance department is responsible for withholding reimbursement that contravenes University policies, Sponsor and granting agency requirements, or the terms of a research award.

9. Travel Related Expenses

9.1. Claimants will be reimbursed for the most direct and economical method of travel. In situations where a Claimant chooses to use his or her own vehicle, the amount reimbursable is the lesser of the kilometric claim or the costs of transportation using a rental or University vehicle, bus, train, taxi, airplane or other means of publicly available transportation.

9.2. For the purpose of this Procedure, the following travel-related expenses are not reimbursable:

- a) Expenses related to ~~an employee's person's regular~~ commute to ~~work~~their regular place of employment, including toll and parking charges/permits;
- b) Service charges and interest charges related to the late payment of credit card charges;
- c) Charges related to fines and or court costs related to parking and traffic related offences;
- d) Additional costs for travelling with a companion, making voluntary changes to existing travel arrangements, sightseeing, 'no show' charges unless incurred as a result of business-related circumstances or extenuating personal circumstances, and unused or lost tickets;
- e) Expenses related to attendance at political fundraising events; and

f) The cost of a passport.

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As described by the Canada Revenue Agency (CRA), a regular place of employment is any location where an employee regularly reports for work or performs their duties. "Regular" means there is some degree of frequency or repetition in the employee's reporting to that particular location in a given pay period, month, or year. The "location" does not have to be an establishment of the employer. Depending on the circumstances, an employee may have more than one location where they regularly report for work.

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- If an employee has multiple regular work locations and travels between home and several work locations during the day, the trip from the employee's home to the first work location (including parking) and the trip from the last work location to home is considered commuting time (e.g. personal driving) and thus not eligible for reimbursement. Any travel by the employee between work locations is business related (including parking) and would be eligible for reimbursement.

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9.4.9.3. Where there is a change in itinerary, the Claimant will report it to his/her Approver as soon as possible.

9.5.9.4. Expenses reimbursed by the University cannot be used for income tax purposes or for claims to another organization.

9.6.9.5. Since expenses are subject to audit, ineligible expenses identified through audit shall be reimbursed to the University by the Claimant pending review.

10. Medical and Health Insurance

10.1. Eligible employees are covered under the University's health insurance plans in the event of illness or injury. Information relating to medical and health insurance coverage is outlined in the [University's Benefits Plan](#).

10.2. Extra insurance may be arranged at the traveler's expense and will not be reimbursed.

10.3. Faculty or Staff planning travel that includes students need to contact Insurance and Risk Management Department.

11. Reimbursement for Telephone Expenses

11.1. When the expense is fully paid by the University, the complete detailed invoice from the service provider is required.

11.2. If the University is paying a fixed percentage or a fixed sum of the telephone bill, a copy of the agreement between the faculty/department approved by the head of the department is required in addition to the invoice summary from the services provider.

12. Transportation Related Expenses

12.1. Air, Rail and Bus travel: Claimants will ensure, at all times, that the mode of transportation is the most practical and economical way to travel. In all but

exceptional circumstances, coach class, economy fare (or equivalent international standard) is the standard option for ticket purchase.

- a) Any upgrade charge will be borne by the traveler.
- b) The boarding pass is required to validate proof of travel. Under exceptional circumstances, upgraded travel will be preapproved by the chief financial officer or provost.
- c) The University will not reimburse for advance seat selection when there is a cost associated with it.

12.2. Rental Vehicles

- a) Claimants will use their University Purchasing Card when renting a vehicle for business related purposes.
- b) The costs for a compact or intermediate models or their equivalent will be covered.
- c) Under circumstances when car-pooling, weather or other safety considerations require a larger vehicle, one-over-one approval is required in advance.
- d) The cost for renting a luxury or sports vehicle will not be covered.
- e) Employees are insured under the BMO Business Travel Protection and the cost of additional insurance on rental vehicles will not be reimbursed.
- f) Reimbursement will be provided for necessary and reasonable expenditures for the rental vehicle as well as fuel, parking and toll charges. To avoid higher gasoline charges, rental car will be refueled before returning it.

12.3. Personal Vehicles

- a) Claimants may be reimbursed for the use of a personal vehicle for University business at the approved kilometric rate of \$0.45 cents. Car-pooling is recommended if more than one person is attending the same meeting/function.
- b) Reimbursement will be provided for necessary and reasonable expenditures for parking toll charges.
- c) Expenses incurred for general vehicle operation or damages will not be reimbursed.
- d) Employees who regularly use their own vehicles for business travel must receive approval in advance from the Manager, Insurance and Risk Management, and will ensure that their insurance company is informed.
- e) Mileage is based on the lesser of the distance between your homes to travel destination OR the University to travel destination.

13. Accommodation Related Expenses

13.1. Hotel Accommodation

- a) Expense claims may be made for single accommodation in a standard room when University business requires travel outside the vicinity of the University. In selecting accommodation, Claimants will take into account the additional costs of transportation and/or parking charges that could result in a higher total cost.
- b) In the normal conduct of business, reimbursement for overnight accommodation within the vicinity of the University will be neither authorized nor approved. However, in emergency or highly unusual situations exceptions will be considered with prior approval of the appropriate vice-president.
- c) There will be no reimbursement for hotel suites, executive floors or concierge levels when travelling unless it is required for hosting outside guests and represents a more effective and economical alternative than paying for other hotel facilities or services.
- d) Claimants will not be reimbursed for movie or game rentals, bar service and other hotel services such as health clubs, personal grooming and spa services, etc.
- e) For extended stays at a single location, accommodation will be arranged with prior approval. This will take advantage of lower weekly or monthly rates.
- f) Penalties incurred for non-cancellation of guaranteed hotel reservations are the Claimant's responsibility and may be reimbursed only in an exceptional circumstance.

13.2. Personal Care

- a) Expense claims may be made for personal care such as laundry, dry cleaning and hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing) for business travel that extends for five or more consecutive days and with itemized receipts.
- b) Recreational items are not reimbursable.

13.3. Telecommunications

- a) Expense claims may be made for personal mobile phones where they are used for business purposes when travelling. Wherever possible, calling cards, the internet or other economical means of communication will be used.

- b) Claimants are responsible for notifying the IT department to arrange appropriate cellphone coverage for University devices while traveling (e.g., roaming charges).
- c) Reimbursement will be made for the following expenses during travel on University business:
 - Reasonable, necessary personal calls home for each night away;
 - Business calls;
 - Emergency calls from air or rail phones;
 - Internet connections and computer access charges;
 - Facsimile transmissions;
 - Word processing and photocopying services; and
 - Rental and transportation of necessary office equipment.

13.4. Private Stays

- a) Accommodation: Where employees make private arrangements for accommodation (e.g. staying with friends, relatives or colleagues), an amount up to the maximum prescribed allowance of \$30.00 CAD is allowed, with no receipts requirement.
- b) Incidentals: An incidental expense allowance of \$15.00 can be claimed for personal expenses for each full day (24 hours) on travel status, with no requirement for receipts. This incidental expense allowance is intended to cover local business telephone calls, one personal telephone call, laundry, dry cleaning, and other incidental business-related expenses incurred.
- c) Gratuities: In cases where a gratuity is a customary and normal part of business and the gratuity is not itemized in the receipt provided to support expenditure, a claim for payment of a gratuity of up to 15% on amounts before sales tax is permitted.

14. Meal Related Expenses

- 14.1. An Approver may choose to have Claimants under their supervision claim meal expenses on a per diem or an itemized receipt basis. Claimants should be notified before expenses are incurred.

Subject to other instruction from Approver, a Claimant may choose to claim meal expenses either on a per diem or receipted basis. The limits for each are set out in Appendix B. Per Diem rates are inclusive of all taxes and gratuities.

A full per diem can be claimed if a Claimant is away from the University for a full day – normally defined as a period that spans three meals. A pro-rated per diem claim is based on the rates set out in Appendix B. Meals claims are only available for cases

where a Claimant has been out-of-pocket. That is, a claim cannot be made for a meal that was otherwise provided, for example as part of a conference.

There may be limited and exceptional circumstances (e.g. health considerations; limited options available) where a meal expense is higher than the Per Diem rate. In those cases, the actual cost of the meal may be reimbursed up to the amounts set out in the meal rate schedule when supported by original, itemized meal invoices/receipts.

Note that a single claim cannot include both Per Diems and Receipted Business Meals. A Claimant must be consistent within a specific trip regarding the method used to claim meals expenses.

- a) Claims for meal expenses will only be reimbursed if the Claimant is:
- On University business; and/or
 - Working continuously for more than three hours beyond normal work hours.
 - Alcohol cannot be claimed and will not be reimbursed as part of a business, travel or meal expense. For rules regarding reimbursement for the service of alcohol as part of a hospitality event see section below.
- b) After-hours meals between two or more employees without a clear business purpose, which ordinarily could be conducted during normal working hours, are not reimbursable.
- c) Expenses incurred in relation to the following events are considered personal in nature and therefore not reimbursable: parties or meals for birthdays, weddings, births, showers and other similar occasions.
- d) Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.
- e) If travel is a regular part of the Claimant's job, meals will not normally be reimbursed unless a prior approval is obtained.

15. International Travel - USA and Worldwide

- 15.1.** The University is committed to further expanding connections with individuals and institutions around the world. Frequently, developing and strengthening these contacts requires that employees travel internationally.
- 15.2.** Although travel, even within Canada, can present challenges, international travel can present unusual or heightened risks. In the event these risks exist, your safety and security is of paramount importance to the University. Additional measures necessary to ensure safety and security will prevail over any specified rates in our policy. Examples would be natural or man-made disasters.

15.3. Faculty or Staff planning travel that includes students need to contact Insurance and Risk Management for additional insurance coverage.

15.4. **Meals & Incidentals Allowances:** [see paragraph 14.1.](#)

15.5. **Accommodation**

- a) Reimbursement for hotels, motels, and other accommodation will be limited to reasonable amounts and not exceed the single occupancy rate.
- b) Original receipts issued by the hotel or motel need to be submitted. Itemized detailed receipts for any room services and meals are additionally required. Credit card receipts provided to third party booking agencies (e.g., Expedia.ca) typically guarantee reservations only. The related guarantees or booking agency itineraries provided on-line do not constitute original receipts for reimbursement purpose.

15.6. **Private Stays**

- a) **Meal(s):** The policy regarding meal reimbursements for private stays, utilizes percentages of the National Joint Council (NJC) Travel Directives as applicable:
<http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a4-eng.php>
- b) **Private non-commercial accommodation:** Incidental expense allowances shall be paid at the following rates (See Appendix A of these Expenses for an example calculation):
 - 20% of the NJC meal total when the three meal allowances are listed
 - 25% of the NJC meal total when only lunch and dinner meal allowances are listed.
 - 25% of actual and reasonable expenses for meals as per guidelines above.
- c) Seventy-five percent (75%) of the meal and incidental allowances shall be paid starting on the thirty first (31) consecutive calendar day of travel status while at the same location when corporate residences and or apartment hotels are available to a traveler in the area surrounding the workplace, or the traveler chooses to stay in private accommodation.
- d) Where employees make private arrangements for accommodation (e.g., staying with friends, relatives or colleagues), an amount up to the maximum prescribed allowance of \$30.00 (USD) per day, with no receipts requirement.

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17. Hospitality Related Expenses

17.1. Hospitality is defined as the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged in work for any designated BPS agency under the Broader Public Sector Accountability Act 2010.

17.2. Hospitality may be extended in an economical and consistent manner when:

- a) It can facilitate University business; and
- b) It is considered desirable as a matter of courtesy or protocol.

17.3. When hospitality is appropriate, hospitality may be extended on behalf of the University when:

- a) Engaging in discussion of official public matters with, or sponsoring formal conferences for business and industry, public interest groups, or labour groups;
- b) Providing people from national, international, charitable organizations, or potential/existing donors with an understanding or appreciation of the workings of the University;
- c) Honoring distinguished people for exceptional public service;
- d) Conducting prestigious ceremonies for international and government officials, members of educational institutions or distinguished guests from the private sector;
- e) Pursuing commercial contracts/agreements where approved by the president; or
- f) Other hospitality functions providing they conform to the rules listed in this section of the procedure and have received the appropriate authorization in advance.

17.4. Expenses that do not fit the definition of hospitality will not be reimbursed. Examples of such expenses would be office social events, retirement parties and holiday lunches.

17.5. Hospitality expenses for guests are limited to the cost of meals and beverages furnished in a hotel dining room or restaurant. Entertainment of a different variety (e.g. golf, athletic events, theatre productions, etc.) requires prior approval of the budget holder. Entertainment that has not received prior approval will not be reimbursed.

- 17.6. Temporary parking permits purchased for visitors through the Parking Office are allowable, however payment or reimbursement of parking tickets, even if incurred during the course of business, is not allowable.
- 17.7. All food arrangements will be made with the contracted food service provider for hospitality events located in the University.
- 17.8. Functions involving only people who work for the University are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this procedure.
- 17.9. University sanctioned events such as those relating to recognition, condolence or remembrance, or length of service achievements may qualify for reimbursement. These events will be approved by the vice president of the unit prior to the event.
- 17.10. Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, below).

17.11. Alcohol at Hospitality Events

- a) Authorization to serve alcohol at a hospitality event will be obtained from the president in advance; such authorization cannot be delegated.
- b) Authorization to serve alcohol at a hospitality event that is hosted by the president will be obtained in advance from the chair of the Board of Governors.
- c) Authorization to serve alcohol at a hospitality event that is planned at the request of the chair of the Board of Governors will be obtained in writing from the chair of the Board of Governors by the president.
- d) All University events involving the service of alcohol will also conform to the University's Alcohol Policy and Procedures.

18. Other Expenses

- 18.1. **Inter-Agency Co-operation:** Expenses are allowable for the costs of providing meals and refreshments to staff from other institutions, including Broader Public Service agencies, for discussions or conferences that seek to further either institutional or government objectives.
- 18.2. **Cash Advances:** Cash advances are allowable under extenuating circumstances as approved by the Chief Financial Officer.
- 18.3. **Tips/Gratuities:** Reasonable gratuities for porter, hotel room services, restaurant services, and taxis - up to 15% on the amounts before sales taxes are reimbursable.

18.4. Donations to Political Parties and Charitable Organizations

- a) Donations to political parties and candidates are not allowable expenses.

- b) Donations made by the University to other charitable organizations (with the exception of memorial gifts) will be done under extraordinary circumstances only. Payments to such organizations will include documentation explaining the nature of the donation, and the relationship to the University. All such payment requests will be pre-approved by the appropriate vice-president.

18.5. Employee Events

- a) Expenses such as meals and refreshments for work-related activities and events involving University staff can be reimbursed if the appropriate authorization is obtained in advance. Examples would be activities intended to advance the education and training of students and the public, the University's own strategic directions, professional development of staff, and government policy.
- b) The employee bearing and reporting the expense will be the most senior member of the group.

18.6. Communication Devices

- a) The purchase and use of a cellular phone or wireless PDA may be an allowable expense if used primarily for business and continuing need is demonstrated, and if the appropriate authorization is obtained in advance. Such devices will be purchased through the IT department and meet the requirements set out in its application form, policy and procedure.
- b) Generally, home Internet charges are not an allowable expense unless:
- The responsibility of the position is to maintain, monitor and support the computing environment where Internet access is required;
 - The employee regularly works from home at the University's request and internet access is required, as approved by the budget holder; and
 - The employee has received grant funding that allows for access from a home office location. All exceptions above are subject to the approval of the employee's vice-president.

18.7. Membership in Professional Organizations, Professional Dues/Fees, Subscriptions

- a) Expense claims may be made for membership in a professional organization or professional dues or fees only when membership is primarily for business purposes, related to the functions of individuals, or provides University representation within an organization or association. Subscriptions are also deemed business expenses when they are for publications related to the functions of an individual's position.

18.8. Interest and Late Charges: Interest and late charges will not be reimbursed.

- 18.9. **Home Office Costs:** Expense claims may be made for costs incurred by certain individuals who regularly need, and are authorized, to work from home as part of their job responsibilities.
- 18.10. **Conferences, Seminars and Professional Development:** Expense claims may be made for costs related to conferences, seminars and other professional development activities if appropriate authorization is obtained in advance.
- 18.11. **Moving Expenses:** Moving expenses are governed by separate [Moving Expenses Guidelines](#) available from the Provost's Office.
- 18.12. **Miscellaneous Expenses:** Claims for expenses that are not incurred in a regular manner, but serve to advance the University's mission may be deemed permissible. However, these expenses will be reasonable, justified, properly substantiated and authorized before incurred.
- a) Reimbursement for items that have been lost or stolen or for decorations in non-public spaces is not permitted.

19. Gifts

- 19.1. Expense claims may be made for gifts to an employee or an employee's immediate family to acknowledge:
- a) A long-term employee who is leaving a department or retiring. Gifts will not exceed \$200.
 - b) An employee or student who is ill and requires hospitalization. The recommended limit is \$50.
 - c) An employee or an employee's immediate family member who has passed away.
 - d) Memorial gifts made on behalf of an employee may include flowers or a donation to a charitable organization. In such cases, the University will be acknowledged as the sender: e.g., "from all your friends and colleagues at (University unit)". In the case of a donation to a charity, the notation will indicate the donation is from the University unit. The recommended limit is \$50.
 - e) Gifts to honor an individual for personal reasons (e.g. holiday, birthday, wedding, baby shower, housewarming and promotion) are not reimbursable.
 - f) Appropriate token gifts of appreciation, up to \$50, may be offered in exchange for gifts of service or expertise to people who are not employed by the University.

20. Consultants and Other Contractors

- 20.1. Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses including meals, snacks, beverages, gratuities, laundry

or dry cleaning, valet services, dependent care, home management, and personal telephone calls, unless the contract specifically allows for it.

MONITORING AND REVIEW

21. These procedures will be reviewed as necessary and at least every three. The Chief Financial Officer, or successor thereof, is responsible to monitor and review these Procedures.

RELEVANT LEGISLATION

22. [Broader Public Sector Accountability Act, 2010, S.O. 2010, Chapter 25](#)
[Broader Public Sector Expense Directive, April 2011](#)
[Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. F.31](#)

RELATED POLICIES, PROCEDURES & DOCUMENTS

23. [Expense Policy and 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](#)
[Alcohol Policy](#)
[Moving Expenses Guidelines](#)
[Expense Report for Reimbursement Form](#)
[Missing Receipt Report](#)
[BMO Business Travel Protection](#)

APPENDIX A

CALCULATION OF INCIDENTAL EXPENSE ALLOWANCE FOR PRIVATE NON-COMMERCIAL ACCOMMODATION

EXAMPLE 1: Mr. X travelled to Trinidad and Tobago and stayed with relatives. The incidental expenses that may be claimed by Mr. X would be:

- 3 meals 664.00 x 20% = 132.80 TTD
- Lunch and dinner 558.00 x 25% = 139.50 TTD

Trinidad and Tobago - Currency: Trinidad and Tobago Dollar (TTD)

(from <http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a4-eng.php>)

Type of Accommodation	City	Meal Rate				Incidental Amount	Grand Total (Taxes Included)
		Breakfast	Lunch	Dinner	Meal Total		
P	Port of Spain	106.00	213.50	344.50	664.00	132.80	796.80

APPENDIX B

For per diems and receipted claims, the following limitations (expressed in Canadian dollars) are to be applied for claims within Canada and the USA:

		Canada	USA
Breakfast	20%	\$12.00	\$15.00
Lunch	30%	\$18.00	\$22.50
Dinner	50%	\$30.00	\$37.50
Maximum		\$60.00	\$75.00

The actual meal costs that are supported by original itemized receipts **does not include taxes and 15% gratuities.** Outside of Canada and USA Treasury board rates applies. These Rates, as adopted

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by the University, can be found on the Treasury Board website: <http://www.nj-cnm.gc.ca/directive/d10/v10/s98/en>. These meal rates are updated by the Treasury Board on a semi-annual basis (April 1st and October 1st).

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