

## 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 and 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> </ul> <p style="text-align: center;"><b>AND</b></p> <ul style="list-style-type: none"> <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> <ul style="list-style-type: none"> <li>Original Paper Boarding pass</li> <li>or Print-out of E-boarding pass</li> </ul>	<input type="checkbox"/>															
<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.	<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> </ol> <p style="text-align: center;"><b>AND</b></p> <ol style="list-style-type: none"> <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>Meal Reimbursement – Receipt Requirements</b> Original restaurant receipts of actual expenses (detailed restaurant bill) & Proof of Payment <b>Maximum Rates:</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <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> Credit card receipt may be used to substantiate the restaurant gratuity.</p> <div style="border: 1px dashed black; padding: 5px;"> <p>☺ Combinations of per diems and receipts are allowed for the same day.</p> </div> <div style="border: 1px dashed black; padding: 5px;"> <p>⚠ <b>Partner travel meal expenses</b> on domestic or international trips are <b>not reimbursable</b> unless a specific business purpose is served.</p> </div>		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>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 (up to 500kms):</b> <ul style="list-style-type: none"> <li>Mileage Per Diem Rate: 57 cents per KM</li> <li>Googlemaps (or equivalent)</li> <li>Justification</li> </ul> <input type="checkbox"/> <b>Proof of Taxi/Uber:</b> Relevant original receipt
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🍴 MEALS	🚗 TRANSPORTATION															
👤 CONFERENCE REGISTRATION	👤 CONFERENCE REGISTRATION															
<input type="checkbox"/> <b>Proof of Hospitality: (For Faculty Only)</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>	<input type="checkbox"/> <b>Conference registration fees &amp; Proof of Attendance</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> <li><b>For online</b> – print out of confirmation of registration after payment</li> <li>Certificate of Conference attendance</li> </ul>															
👤 HOSPITALITY	👤 CONFERENCE REGISTRATION															
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When booking car rentals, hotels, via rail or Union Pearson Express, consider member discounts provide through [CAUBO](#) and [Vennqo](#) for UofT employees.

## 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.

### 🏠 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).

**Please submit expense reimbursement form along with all original receipts to:**

5 King's College Rd., Rm. 134 Toronto, Ontario M5S 3G8 (attn: Min Kim)

If you require further clarification, please contact Min at [min@mie.utoronto.ca](mailto:min@mie.utoronto.ca) or 416-978-5376.