

Travel and Expense Reimbursement Policy

Approving Authority: VP, Finance & Operations
Responsible Office: Financial Services
Responsible Officer: AVP, Finance & Operations
Approval Date: December 1, 2022
Most Recent Revision Date: December 1, 2022

1. Purpose

1.1. The travel and expense policy provides a framework for reimbursement of reasonable business expenses while ensuring the effective use of public resources, transparency, and accountability.

2. Scope

2.1. This policy applies to all University travel and related expenses and other expense reimbursements from all sources of funding administered by the University. When funding agency guidelines, the terms of a specific award, the Professional Development Reimbursement Policies or department procedures impose greater restrictions, the more stringent requirements will apply. All non-travel expense reimbursements must also comply with the Procurement policy and procedures, and legislation, as applicable.

2.2. University of Guelph is considered a designated Broader Public Sector (BPS) organization and is required to comply with directives issued under the authority of the [Broader Public Sector Accountability Act](#) and [Broader Public Sector Expenses Directive](#).

2.3. This policy applies to all University faculty, staff, students and non-employees who incur business related expenses on behalf of the University.

2.4. The BPS Expense Directive prohibits reimbursement of incidental or food expenses for consultants or contractors.

3. Definitions

3.1. Approver: The person with the authority to make approvals under this policy. Normally the manager or supervisor of the claimant. Research related travel must also be approved by the Grant Holder or their delegate.

3.2. Claimant: Any person making a claim under the terms of this policy including requesting a cash advance.

3.3. Claimant Delegate: Employee who can prepare expense reports on behalf of the Claimant.

3.4. Delegated Approver: Employee who can approve expense reports on behalf of the Approver.

4. Policy

4.1. University of Guelph will reimburse reasonable and necessary travel or other expenses incurred while conducting University business. This policy is in accordance with applicable federal and provincial legislation including but not limited to legislation issued by the Canada Revenue Agency (CRA) and the Broader Public Sector (BPS) Accountability Act, 2010 and all related directives. Further information on expenses eligible for reimbursement is presented in “Travel and Expense Reimbursement Guidance and Procedures” and “Hospitality Expense Reimbursement Procedures” as guidelines.

4.2. Key Principles

4.2.1. All travel and other expenses must be incurred for approved University business. Personal expenses will not be reimbursed.

4.2.2. Any travel and other expenses paid for by the University may not be used by the claimant for income tax purposes.

4.2.3. All travel and other expenses incurred should be the most economical option under the circumstances while meeting adequate standards of safety, functionality, efficiency, comfort, and convenience.

4.2.4. All requests for reimbursement must provide an explanation of the purpose of the University business along with the date(s) and place of the event, must provide itemized receipts and proof of payment.

4.2.5. The University uses electronic images of original paper and electronic invoices and receipts to be the originals for business retention and audit purposes. The electronic image shall be stored in the Expense Claim System (ECS) for a minimum of seven years. The University considers the payment/reimbursement records in the ECS to be the originals for business retention and audit purposes.

4.2.6. Only the out-of-pocket expense is reimbursable to the claimant.

4.2.7. Purchases made by or reimbursed by the University will remain the property of the University. If property is retained by the claimant, the payment will be deemed to be taxable benefit of the claimant.

4.2.8. A claimant should not incur expenses for wages, honoraria, or services (i.e., translation, editing, etc.) rendered by an individual (i.e., not an incorporated business).

4.2.9. Reimbursement will only be made to the individual who incurred the expenditures. One claimant should not normally seek reimbursement for another claimant.

4.2.10. In instances not covered by this policy or in unusual circumstances, the claimant and the approver should apply judgment to ensure that the expense is reasonable under the circumstances. Where applicable, claimants may need to provide additional documentation.

4.3. Responsibilities & Approvals

4.3.1. General Information

4.3.1.1. All claims for reimbursements of expenses incurred by University faculty, staff, and students must be submitted through the University's electronic expense claim system.

4.3.1.2. Expense reimbursements may be audited by Audit Services or external auditors, including funding agencies. Reimbursement of expenses does not 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.

4.3.1.3. One-over-one approval is required for all expense reimbursements, such that the approver is the person to whom a claimant reports. In addition, approval is required from an individual with signing authority for the department, research project, or fund, if different from the individual exercising one up approval. If the claim total amount is above \$10,000, it will require Dean, Director, or above's approval.

4.3.2. Claimant

4.3.2.1. It is the claimant's responsibility to:

4.3.2.1.1. Obtain pre-approval from the person to whom they report before committing funds for a trip or expense, based on department internal requirement;

4.3.2.1.2. Ensure the compliance with this policy;

4.3.2.1.3. Include an appropriate description of the purpose of travel or other expenses;

4.3.2.1.4. Only claim reimbursement for actual out-of-pocket expenses for University business purposes (do not claim reimbursement for rewards points used);

4.3.2.1.5. As applicable, include the affiliation of the claimant to the Grant Holder (some funding agencies will disallow the expenses without this information);

4.3.2.1.6. As applicable, the balance of Professional Development Reimbursement should be verified with the claimant's department before submission;

4.3.2.1.7. Maintain appropriate documentation to justify the cost effectiveness of their travel arrangements, particularly if travel is funded from a research grant;

4.3.2.1.8. Retain original documentation to support the request for reimbursement;

4.3.2.1.9. Obtain proper approval for all expense claims;

4.3.2.1.10. Submit any claims for expense reimbursements before leaving employment with University of Guelph; and

4.3.2.1.11. In the case of receipts or documents scanned into the electronic reimbursement system:

4.3.2.1.11.1. Ensure the quality, accuracy, reliability, and authenticity of the scanned images; and

4.3.2.1.11.2. Retain the original receipts and any other documentations until after payment of the claim.

4.3.3. Approver

4.3.3.1. It is the approver's responsibility to:

4.3.3.1.1. Ensure that the expenses have been incurred for legitimate University business purposes and are reasonable in the context of the University business activity;

4.3.3.1.2. Ensure that expenses claimed include all appropriate documentation, are coded correctly, and are in accordance with this policy;

4.3.3.1.3. Ensure that you have the authority to approve the claim, or that delegated approval authority is documented (when applicable);

4.3.3.1.4. For the one-up approver, ensure that you are one administrative higher than the claimant; and

4.3.3.1.5. Verify image quality of electronic receipts.

4.3.4. Grant Holder

4.3.4.1. For research related travel, it is the Grant Holder's responsibility to:

4.3.4.1.1. Ensure that expenses have been incurred for legitimate research purposes and are reasonable in the context of the research grant;

4.3.4.1.2. 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;

4.3.4.1.3. Monitor the grant balance, ensure sufficient funds are available to cover the expenses, and ensure expenses are submitted before the grant's termination date.

4.3.5. Financial Services

4.3.5.1. Financial Services is responsible for reviewing travel and expense claims on a sample basis to:

4.3.5.1.1. Ensure that claims have been approved;

4.3.5.1.2. Ensure expense reimbursements are in accordance with the existing policies and procedures; and

4.3.5.1.3. Verify image quality of electronic receipts.

4.3.5.2. Responsibility for policy compliance resides with the claimant, approver, and department. For the travel and expense claims not selected for sample review, these claims will be processed automatically once received with authorized approval from department.

4.3.5.3. Financial Services is responsible for withholding reimbursement that contravenes University policies.

4.3.6. Delegation

4.3.6.1. Department Signing Authority or Grant Holder may delegate signing authority following [Signing Authority Delegation Procedure](#).

4.3.6.2. Key considerations around delegation:

4.3.6.2.1. Should such delegation be advisable, the responsibility will remain with the delegating authority.

4.3.6.2.2. The Signing Authority delegation of a department should be granted to a person with significant authority and sufficient knowledge to discharge their responsibilities.

4.3.6.2.3. Approval of exceptions to Travel and Expense Reimbursement Policy cannot be delegated.

4.4. Exceptions

4.4.1. Exceptions to Travel and Expense Reimbursement Policy must be approved by Dean, Director, or above. In all cases, one-up approval is required for exceptions. For example, a Dean may not approve an exception for themselves. All such exceptions requests must provide justification on the claim and supporting documents, if applicable, for audit purposes. The approval documentation must be included with the expense report.

4.5. Privacy Consideration

4.5.1. The Expense Claim system is part of University's Financial system, The information collected through the expense claim system will be transparent for internal reviewers, approvers, auditors, and also external auditors. It is the claimant's responsibility to ensure they do not provide personal private information that is unnecessary for an expense claim submission.

5. Related Policies, Procedures & Documents

5.1. The following University policies and associated procedures must be read in conjunction with this policy.

5.1.1. [Purchasing Policy](#)

5.1.2. [Procurement Card - Purchasing Services Procedure](#)

5.1.3. [University Signing Authority Policy](#)

5.1.4. [Petty Cash Procedure](#)

5.1.5. [Travel and Expense Reimbursement Guidance and Procedures](#)

5.1.6. [Hospitality Expense Reimbursement Procedures](#)