

Appendix E

Standard University Practices

1. Applicability of Expense Procedure Regardless of Payment Method

- The [Reimbursement of Expenses Procedure](#) applies to all travel expenditures incurred on behalf of York University, regardless of how the expenditures have been paid. For greater clarity, it would apply to expense reimbursements, PCard transactions, cheque requisitions, internal journal recoveries for ancillary operations, etc.
- Examples would include:
 - Membership fees processed on a PCard;
 - Internal billings from on campus caterers;
 - Hospitality charges invoiced to the University.

2. Applicability of Expense Procedure to Visitors, Volunteers and Students

- Visitors, volunteers, and students are eligible for travel reimbursements. The [Reimbursement of Expenses Procedure](#) applies to these individuals in the same way as for employees, except that accountable advances will not be issued.
- Claims must clearly indicate the affiliation of the claimant to York University.

3. Applicability of Expense Procedure to Consultants and Other Contractors

- The University will not reimburse the expenses of consultants or other contractors through the Claim for Reimbursement process nor issue an accountable advance to any vendor.
- Consultant or contractor expenses, if any, must be billed to the University on an invoice, must be processed through Accounts Payable, and must comply with the University's [Policy](#) and [Procedure](#) on Procurement of Goods and Services.

4. Planning

- Significant savings can be realized by making travel arrangements in advance. Employees should plan their travel accordingly to obtain advantageous rates.
- Employees are encouraged to obtain pre-authorization prior to incurring expenses or making travel commitments.
- It is the traveller's responsibility (along with the eventual approver) to ensure that any contemplated travel (or other expense) is necessary, appropriate, allowable, and that there is an eligible source of funding.

5. Funding

- There must be an approved source of funding for expenses and expenses must conform in all respects to terms and conditions associated with the funding.

6. Mode of Transportation

- Employees must take the most economical mode of transportation. In choosing the mode of transportation, consideration must be given to cost, distance travelled, duration of travel, and the business needs of the University.
- Whenever practical, local public transportation or hotel shuttles must be used.

- It is recommended that a personally owned vehicle be used only for short journeys where this constitutes the most economical means of transportation or where no suitable public transportation is available.
- Employees should consider the use of a rental car when determining the most economical mode of travel, taking into account the number of kilometres and the duration of travel.
- Employees should use flight, train, or sea transportation for long haul transportation.

7. Rental Vehicles

- When renting a vehicle, the standard is a mid size car.
- Where multiple employees are travelling to the same destination and a rental vehicle is the chosen mode of transportation, employees should travel together in the same rental vehicle so as to minimize the cost of travel.

8. Mileage

- The University will generally not reimburse for travel to and from an employee's residence to normal place of business.
- Transportation between locations of the University, which is not part of the normal duties of employment, may be claimed for reimbursement.
- As a general principle, mileage should be claimed for the shortest distance between:
 - (a) an employee's residence and the destination, or
 - (b) the employee's normal place of business and the destination.

However in cases where the employee would not normally drive to his or her normal place of business, the employee should be reimbursed for his or her incremental cost above the normal commute.

- It is expected that persons traveling to the same event will limit the use of a personal vehicle to one automobile, to the extent possible. Where members of the University community travel together in one vehicle, only one person may claim reimbursement.
- Personal vehicles used on University business must be insured at the vehicle owner's expense for personal motor vehicle liability. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles.
- The University assumes no financial responsibility for privately owned vehicles other than paying the mileage allowance. The University is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on University business cannot make claims to the University for damages as a result of a collision.
- A [Mileage Log](#) must accompany each claim for mileage.

9. Parking

- Off-campus parking expenses are allowable expenses where the location is not the employee's normal workplace.
- On-campus parking is generally ineligible.

10. Accommodation

- Reimbursement is limited to a standard room. Use of suites or luxury accommodation will not be reimbursed.
- Reimbursement for an employee's overnight accommodation within the Greater Toronto Area (Toronto and the regions of Durham, Halton, Peel, and York) is generally not eligible.

Exceptional or emergency situations, particularly those that require employees to remain close to campus for periods long in excess of normal working hours, may be eligible.

11. Handheld Devices

- The purchase of handheld devices (iPads, eReaders, Kindles, Kobos, etc.) is eligible when a justification of its business or research purpose is provided with the claim and approved by a Dean or higher.

12. Amounts recoverable from third parties

- Any expenses incurred that are recoverable from third parties are ineligible per the [Reimbursement of Expenses Procedure](#). These expenses are not to be submitted on a claim. Instead, these should be recovered directly from the third party.

13. Credit Card Fees and Interest

- Per the [Reimbursement of Expenses Procedure](#), late payment fees, interest charges, and annual charges on credit cards are not reimbursable.
- The University has other programs which should prevent incurring any such charges:
 - A corporate card is available through American Express which features no annual fee.
 - The Amex card allows 45 days from statement date to settle an account before interest charges are levied.
 - If the window provided by using the American Express card is insufficient, an [accountable advance](#) can be requested.
- Details on the American Express card are available on the finance website at <http://www.yorku.ca/finance>.

14. Procurement of Goods and Services

- The [Reimbursement of Expenses Procedure](#) stipulates that the expense claim process is not to be used to purchase goods and services. The expense claim process is intended to reimburse employees for travel-related expenses only.
- Purchases of goods and services should be billed directly to the University and processed on a PCard or through Accounts Payable.
- Procurement Services has established a number of Vendors of Record (VORs) that community members should use when making purchases for York University use. Procurement Services has negotiated contracts with these vendors to provide favourable pricing, thus allowing faculty and staff to take advantage of significant cost savings. The list of vendors of record can be found at <http://www.yorku.ca/procurement/internal/vor/index.html>.
- There are a number of vendors on the Vendors of Record listing that sell computer equipment and accessories, such as Data Integrity, Dell, HP, Microsoft, etc.

15. Stipends and Other Forms of Remuneration

- As noted in the Reimbursement of Expenses Procedure, the University will not reimburse expenses that would be considered remuneration. This would include any payment for wages, stipends, honorariums or consulting services.
- Payment of employment income must be processed through Payroll Services and is subject to statutory deductions and tax slip reporting.

- Payment to third party consultants is processed through Accounts Payable and must comply with the University's:
 - [Policy](#) and [Procedure](#) on the Procurement of Goods and Services
 - [Management Directive on Employee Employer Relationship vs. Consultant](#)

16. Stopovers or Extensions Done for Personal Reasons and Expenses Pertaining to Travel Companions

- Any costs associated with stopovers or extensions taken for personal reasons must be borne by the claimant solely and must not be submitted for reimbursement.
- If a claimant is incurring incremental costs for personal reasons, the claimant is responsible for determining the pure cost associated with conducting York business. Only the portion incurred for York business is eligible for reimbursement. For instance, claimants should obtain comparable quotes without the stopover or extension, and the lower amount should be claimed.
- Any expenses related to a travel companion are ineligible.

17. Personal Expenses

- Personal expenses are ineligible under the Expense Guidelines section of the [Reimbursement of Expenses Procedure](#). Personal expenses would include movies, hotel exercise facilities, sporting events, sightseeing trips, etc.

18. Acceptable Documentation

- Claims for reimbursement must be supported by original receipts which contain the following information:
 - the vendor's name and address
 - the claimant's name
 - sufficient details to identify what was purchased
 - amount and currency
- For greater clarity, the following are not acceptable receipts:
 - photocopies or duplicates
 - credit card statements
 - restaurant credit card slips (i.e. slip where only the total charge and tip is shown)
 - email correspondence
 - booking confirmations
- The receipt should demonstrate that payment of the receipt has been made by the claimant. This will typically be apparent on most receipts by some notation such as "paid" or a line showing the amount paid. Where it is not evident that payment has occurred, then the claimant should provide further documentation such as a credit card slip, credit card statement, or cancelled cheque. However, note that this proof of payment would be in addition to the original receipt.

19. Receipts Denominated in Several Currencies

- Receipts must be converted to a common currency using the prevailing exchange rate on the date that the expense was incurred. Documentation showing how the exchange rate was determined must be attached to the claim.
- Acceptable documentation is:

- a credit card statement showing the receipted expense, the exchange rate, and the converted amount
- OR
- a print-out from a reputable website showing the prevailing exchange rate on the date of the transaction
- The University's preferred source for obtaining exchange rates is www.oanda.com.
 - As a general rule:
 - Employee claims should be converted to Canadian dollars.
 - Claims for non-employees residing in Canada should be converted to Canadian dollars.
 - Claims for non-employees residing in the United States should be converted to U.S. dollars.
 - Claims for non-employees residing outside of Canada or the United States should be converted to the currency in which the claimant would like to be paid

20. Attestation Form

- In rare circumstances, the original receipt may be unobtainable or lost. In this case, an attestation form must be completed and signed by the claim's approver.
- For claimants who repetitively submit attestation forms in lieu of collecting receipts, their claims will be rejected.

21. Document Retention

- All financial documents must be retained according to the [Common Records Schedule](#).
- For claims against funds 400 and 500, the claim form plus expense receipts must be forwarded to the Office of the Comptroller, Finance Department for processing and retention.
- For all other claims, only the claim form itself must be forwarded to the Office of the Comptroller, Finance Department for processing and retention. Receipts are to be retained for departmental records.

22. Account Codes

- Common account codes to be used on the claim for reimbursement can be found at: http://www.yorku.ca/finance/documents/Account_Usage_Claims_for_Reimbursement.pdf

23. Review of Claims for Reimbursement

- Claims for Reimbursement are regularly audited by Internal Audit and/or the Office of the Comptroller.

24. False Claims

- A claim containing the appearance of fraud or willful misappropriation of University assets will be investigated pursuant to the University's [Policy](#) and [Procedure](#) regarding Fraud, Theft or Misappropriation of University Assets.
- Appropriate disciplinary measures will occur where claimants are found to have submitted fraudulent, willfully misleading, or false claims.
- Any funds reimbursed through false claims will be recovered from the claimant.