

INSTRUCTIONS FOR TRAVEL EXPENSE REIMBURSEMENT:

The expense reimbursement form must be completed and signed. All **original receipts and other supporting documentation** must be attached to the form. If a receipt is being shared between two or more institutions and only a portion of the receipt is being paid by U. of T., the receipt must be brought to the financial officer for authorization and copying and will be returned. We will hold the copy until your actual expense reimbursement form is received. Travel expense reimbursement requests should be completed and processed within two weeks of the actual travel.

Due to the introduction of HST, the expense reimbursement form has changed. Some expenses (accommodation, car rental, meals and taxi), must be broken down to Ontario expenses and other Canadian Provinces expenses. Different tax codes are used, so they must be separated.

Air-fare: The acceptable receipt for air-fare is the customer portion of the ticket identified as Customer/ Passenger Coupon and/or Not good for passage **combined with the Passenger Boarding Passes**. If travel is booked through e-mail, submit a copy of the **Ticket Confirmation and the Passenger Boarding Passes**, in place of a ticket. The destinations and amounts paid for the ticket are normally printed on the passenger coupon or the e-mail ticket confirmation. In some cases, the amount paid for the ticket is not printed. This is especially true when booking charter flights. In those cases, the last page of the ticket, plus the invoice/receipt from the travel agent will need to be submitted. This will also be required if the amount paid is different from the coupons amount or if additional payments are made for travel insurance, etc.

Accommodation: Original hotel receipts need to be retained and submitted.

Meals/Food: When travelling, you have the choice of keeping and submitting all actual meal receipts or claiming meals on a “per diem” basis. The allowable amounts for per diem are:

Travel in Canada:

\$50.00 Canadian per day

Breakdown: Breakfast \$10.00, Lunch \$15.00, Dinner \$25.00

Travel in U.S. and Overseas:

\$75.00 Canadian per day

Breakdown: Breakfast \$15.00, Lunch \$22.50, Dinner \$37.50

You can claim one way or the other, i.e., using receipts for all expenses, or using the “per diem” method, or a combination of both on different days. However, if you mix the claiming method, then a statement of what is being claimed on each specific day of the travel must be submitted with the expense claim. Be careful of meal expenses on hotel bills. If you are claiming the per diem method, the meals on the hotel bills will need to be deducted. If there are meal expenses on your hotel bill, you should indicate what they were for (i.e., dinner, breakfast, etc.).

Mileage: If you use your personal vehicle for travel, you can claim mileage. The current rate for mileage is \$0.47 Canadian per kilometre. Mileage covers gas, vehicle use, insurance, etc. You cannot claim gas purchased if you claim mileage, as the gas charge is covered in the \$0.47.

Bus/Transit: When travelling on the TTC or other transit systems, get a transfer. This will suffice as proof of payment.

Other Expenses: **Remember to keep all your original receipts**. Original receipts must be submitted for reimbursement. **Credit card or debit card transaction records will not be accepted as receipts** and credit card statements can only be used to verify the Canadian dollar value paid on foreign currency. If you do not

receive a valid receipt, ask the vendor to provide you with one. That is the only way you are going to get your money back. Even a written receipt is better than none at all! For conference registration, it may be possible that all you have is a registration form. A copy of this form, plus proof of payment will be accepted as a receipt. In this case and only in this case, proof of payment may be a credit card statement or slip. If you register on-line for a conference, print a copy of the registration form and a copy of the confirmation.

Exchange Rates: If your travel or expenses are in foreign currencies, you must provide proof of the exchange rate. This can be the receipt slip that you receive when you purchase foreign currency at a bank or other exchange location. If you use your credit card to pay for foreign payments, you can attach a copy of your credit card statement to the expense reimbursement form. This will provide the actual Canadian dollars paid. If you do not provide “proof of the exchange rate”, we will use the AMS system rate which is sometimes lower than the rate you may have paid.