



Employee Out-of-Pocket Expense Reimbursement Procedure

Associated Policy: Travel and Business Expense Policy

Approval Authority: President and Vice Presidents Committee (PVP)

Policy Sponsor: Associate Vice President, Finance

Date of Approval: December 4, 2014

Dates: March 2, 2020 and April 21, 2025

Purpose:

This procedure outlines the reimbursement of out-of-pocket expenses incurred by University employees and must be read in conjunction with the University's *Travel and Business Expense Policy*. Appendix B provides definitions of terms used in this procedure.

All travel and business expenses must be incurred for University business, including research and other academic activities. Personal expenses will not be reimbursed. Travel, meal, accommodation, and other such business expenses must be reasonable, economical, and facilitate University business. The University is governed by the [Broader Public Sector \(BPS\) Accountability Act 2010](#) and its associated amendments. The use of University funds must be in accordance with the BPS Expense Directive. The business purpose of expenses must be clearly documented in the submitted reimbursement expense report.

Scope:

This procedure applies to University faculty and staff requesting payment of out-of-pocket travel and other business expenses, regardless of funding source (e.g., operating budget, ancillary services, capital, trust, or research grants, etc.). Expenses funded by a third party (e.g., Tri-Agency – NSERC, SSHRS, CIHR or Government of Ontario) must also meet the terms and conditions imposed by that party in accordance with contractual agreements.

Due to Canada Revenue Agency (CRA) regulations, the use of a personal credit card wherein the cardholder received rewards is considered a taxable benefit that must be included on a T4 and reported to CRA. Any travel or other expenses paid for by the University must not be used by the Claimant for income tax purposes.

This procedure does not apply to payments to external vendors, consultants or contractors, or to non-employee individuals as they are not to be paid through Emburse Enterprise (formerly known as Chrome River). To pay a vendor contact Accounts Payable at accountspayable@trentu.ca. To pay an individual not affiliated with the University, contact Payroll at payroll@trentu.ca.

General Principles:

All University travel and business expenses incurred out-of-pocket (using a personal debit or credit card or cash) by employees must be submitted and approved through Emburse Enterprise. Personal expenses

will not be reimbursed. Employees are encouraged to use the Corporate Credit Card or other University payment options before using their personal funds for the purchase of goods or services.. For further details, refer to the University's *Corporate Credit Card Procedure*.

All reimbursement payments will be in Canadian dollars.

Emburse Enterprise's user database is generated from VIP for active faculty, staff, and student staff. Claimants paid through VIP have access to Emburse Enterprise. Student staff must log into their staff accounts to access Emburse Enterprise.

Expense claims should be submitted as soon as possible after the travel or function has been completed or purchase received, and generally no later than 30 days following the return from travel, conclusion of function, or receipt of purchase, except where a shorter cutoff deadline has been communicated by Financial Services, or a claimant has reason to request an extension of time to submit their claim. Per BPS Expenses Directive, expenses submitted beyond 90 days will require an explanation and the University reserves the right to refuse payment of the expense(s).

Claimants are responsible for making travel arrangements that provide adequate standards of comfort, convenience, safety and efficiency selecting the most economical option under the circumstances. The following applies when planning business-related travel:

- The Claimant must submit an expense report for each trip separately, except for small mileage trips. A single trip must not be split into multiple expense reports to bypass Pre-Approval requirements. See the University's *Pre-Approval Request Procedure* for further details.
- Travelers may combine University travel and personal travel with the approval of their Supervisor. If the employee schedules an indirect route (interrupting business portions of a trip for personal travel or vice versa), the Supervisor and the employee must agree in advance on a fair allocation of the trip expenses that refer to University business. This agreement must be documented and included in the expense report. In no event will the University's portion of expenses exceed what would have been charged had the personal travel interruption not occurred.

Approval Requirements:

Approval routing is assigned based on University and external governing body policies. Approval must be obtained from the faculty or staff member's next reporting level up (i.e., Supervisor). No individual is allowed to solely authorize payment to themselves, nor can they approve expenses for those to whom they report.

Approval routing for expense reports is automatically assigned by Emburse Enterprise based on the budget selected to allocate expense(s) against. Typically, approval routing will include:

- The Supervisor of the Claimant (as recorded in VIP) and
- The Budget Owner of the GL account selected, if different from the Supervisor.

If the Supervisor and Budget Owner are the same person, the report will only be approved once. In circumstances where multiple budgets are selected in an expense report, only the expense lines

associated with the GL account will be viewable to the respective Budget Owner to ensure approval is solely provided for the specific charges associated with their budget.

Only when all expense lines in an expense report have been approved can reimbursement be processed. Approval must be completed within Emburse Enterprise for the expense report to be properly approved and reimbursement to be processed.

Documentation:

Proper receipts and supporting documentation for the travel and business expenses must be submitted with the expense report, including:

- Invoices, itemized receipts and other supporting documentation showing proof of payment, and proof of shipment (if applicable).
 - Receipts must be included within each expense report and if submitting several receipts in one report, each receipt must be recorded on a separate line including the date and location of purchase for tax rebate purposes.
 - Ensure HST registration numbers are included on receipts where HST is applicable.
 - The identification of the purchaser should be included for hotel, airfare, and rail receipts.
- Where expenses are incurred in a foreign currency (non-Canadian dollars), proof of exchange is required. Such confirmation can be provided through Emburse Enterprise in the following forms:
 - a) A receipt with the foreign currency indicated and use the foreign currency exchange rate feature in Emburse Enterprise (for further details, see the 'How to Claim Non-Canadian Expenses in Emburse Enterprise' guideline located in the Help Center or contact Accounts Payable at accountspayable@trentu.ca), or
 - b) A redacted personal credit or debit card statement to support the Canadian dollar amount requested to be reimbursed.
- Confirmation the conference or travel has been completed.
- If required, the approved Pre-Approval expense report. See the University's *Pre-Approval Expense Procedure* for further details.

When applicable, receipts and supporting documentation submitted in reimbursement requests must be translated into English to ensure adequate and timely processing.

In most cases, the information required to substantiate the business activity and details of payment are contained in the itemized invoice(s) or receipt(s). However, in some cases additional documentation may be required. Appendix A outlines the guidelines and additional supporting documentation required to be submitted with the invoice(s) or receipt(s) according to the type of expense incurred. Payment will be withheld until conditions are satisfied.

Lost/Missing Receipts

If an itemized invoice or receipt is lost, the following must be provided to support the legitimacy of the reimbursement request:

- Alternative proof of payment is required (i.e. a redacted credit card or bank statement showing only relevant charges);

- Details of the expense; and
- A completed “Lost/Missing Receipt Form” signed by the Claimant’s Supervisor and Budget Owner. This Form can be found on myTrent portal.

No HST rebates may be claimed without the itemized invoice or receipt and the vendor HST registration number.

The “Lost/Missing Receipt Form” may only be used for a maximum of two (2) receipts per expense report for a maximum of five (5) receipts per fiscal year. Subsequent expenses (after five (5) lost/missing receipts) will not be reimbursed by the University.

In instances where Emburse Enterprise is used to facilitate document submission, the software will retain documentation. Failure to submit receipts may render expenses ineligible to be paid.

Non-Compliance and Non-Conformance:

Failure to comply with the terms of this procedure may result in out-of-pocket expenses deemed as ineligible for reimbursement. Financial Services has authorization to deny any employee reimbursement requests for inappropriate use or violations of University policies or procedures. Violation examples can include:

- Failure to obtain Pre-Approval repeatedly for reports exceeding \$7,000 or for expenses listed in the University’s *Travel and Business Expense Policy* as requiring Pre-Approval per BPS Expenses Directive.
- Splitting single trip costs into multiple expense reports to circumvent the established threshold.
- Requesting Pre-Approval, when required, after expenses have been paid out-of-pocket.
- Repeatedly requesting payment of services, goods, or travel for non-legitimate business purposes.
- Continually not following the requested system requirements for Emburse Enterprise.
- Failure to provide the necessary documentation to support the legitimacy of the expense requested to be reimbursed.
- Submitting more than five (5) lost/missing receipt forms per fiscal year and more than two (2) forms per expense report.

Contact Officer: Assistant Director, Accounts Payable

Date of Next Review: April 2030

Related Policies, Procedures and Guidelines:

Travel and Business Expense Policy
 Hospitality and Refreshments Policy
 Cash Advance Procedure
 Corporate Credit Card Procedure
 Professional Expenses Fund (PEF) Reimbursement Procedure
 Perquisites Policy
 Remote Work Policy
 Activity Risk Management Policy

Appendix A: Guidelines & Additional Supporting Documentations

EXPENSE TYPES	GUIDELINES	ADDITIONAL SUPPORTING DOCUMENTATION
Transportation		
Air and Train	<ul style="list-style-type: none"> • All fares must be selected based on the best available prices and times. As significant savings can be realized by making reservations in advance, all employees must plan their travel at least 14 days prior to departure, if possible. • Travel upgrades above economy fares and/or class may be eligible expenses with the proper Pre-Approval and supporting justification provided. Note, the lack of availability of economy seats due to late travel arrangements, which could reasonably have been avoided through better planning, does not qualify as adequate justification for upgrading above economy class travel. • In-flight internet access or WIFI charges are eligible for reimbursement. 	<ul style="list-style-type: none"> • Confirmation of travel and/or event completion provided in the following forms: <ul style="list-style-type: none"> ○ Booking confirmation of airfare or train tickets, ○ Hotel reservation, ○ Car rental agreement, or ○ Conference agenda. • If applicable, the 12-digit Pre-Approval report ID number linked to the reimbursement expense report for the following circumstances: <ul style="list-style-type: none"> ○ International travel, ○ Fare/class upgrade above economy, ○ Seat selection upgrade above economy, and ○ Excess/oversize baggage fees. • If class and/or seat upgrade is required for health reasons, confirmation of the reason has been documented with Human Resources (HR) is required. Note, <u>no</u> personal health details are required to be provided with the claim, only confirmation of HR's consultation needs to be documented.
Rental Vehicle	<ul style="list-style-type: none"> • The University's partnership with a rental agency provides employees with access to preferred rates. These preferred rates should be used whenever possible. To use these rates, see the University's Car Rentals Staff Resource webpage. • To avoid higher gasoline charges, refuel the car rental before returning it. 	

Use of Personal Vehicle	<ul style="list-style-type: none"> • Mileage must be detailed, identifying each trip date, start and end points, kilometers (kms) driven, and business purpose. Mileage for multiple short trips for periods up to 90 days can be claimed on one claim using separate lines. • If for personal reasons a Claimant chooses to use a private vehicle on business travel, the expense amount may be limited to the most economical option available at the discretion of the department. • For employees with hybrid working models in their employment contract, the primary University campus as listed in their employment contract must be used as the start and end point, unless their home address is closer to the destination to which they are travelling. For further details, consult the University's <i>Remote Work Policy</i>. • If driving more than approximately 200 kms one way, consider using a rental vehicle. 	<ul style="list-style-type: none"> • As mileage does not require a receipt, to properly record mileage in Emburse Enterprise, use the Google Maps functionality to automatically calculate the total mileage and capture the necessary trip details. • If mileage is more than 200 kms one way, Emburse Enterprise will prompt Claimant to provide a reason for using a personal vehicle instead of a rental vehicle. • If a personal vehicle is used on approved University business, the employee must have the following; a valid driver's license, insurance coverage of at least \$1,000,000 for both personal injury and third-party liability, insurance coverage for business use of the vehicle and a safe-driving record. Note, these documents are <u>not</u> required to be provided with the claim; however, may be required in the event of an accident.
Toll Charges	<ul style="list-style-type: none"> • The employee should consult with their supervisor prior to incurring the cost of tolls, if possible. 	<ul style="list-style-type: none"> • If tolls cannot be avoided, adequate justification for the use of tolls must be provided. Note, lack of planning does not qualify as adequate justification.
Accommodation		
Hotel and Alternative Accommodation	<ul style="list-style-type: none"> • To lower the costs of accommodation, consideration should be given to staying outside of downtown areas as it may be more economical and accessible by public transit and other cost-effective means of transportation. • Accommodation may be eligible within 24 kms of Claimant's regular workplace with the proper Pre-Approval and supporting justification provided in the following emergency or highly unusual situations: 	<ul style="list-style-type: none"> • If additional costs are incurred relating to the accommodation of a disability or other health-related reasons, confirmation of the reason must be documented with HR. Note, <u>no</u> personal health details are required to be provided with the claim, only confirmation of HR's consultation needs to be documented. • Eligible accommodation costs within Claimant's regular workplace requires the 12-digit Pre-

	<ul style="list-style-type: none"> ○ Claimant is required to remain close to regular workplace for periods long in excess of their standard working hours; or ○ Claimant’s services are deemed necessary for purposes of emergency or crisis management. 	Approval report ID number linked to the reimbursement expense report.
Gifts in Lieu	<ul style="list-style-type: none"> ● Gifts in lieu are cash payments of \$30 Canadian per day or less and accompanied with a written explanation detailing the business purpose of the trip, identifying the host by name and the number of days stayed. 	<ul style="list-style-type: none"> ● Gifts in lieu do not require a receipt. To properly record a gift in lieu in Emburse Enterprise, use the ‘Gifts in Lieu’ expense tile to automatically calculate total reimbursable amount and capture the trip details.
Meals		
Applicable to All Meal Types Below	<ul style="list-style-type: none"> ● Business-related meals within 24 kms of Claimant’s workplace may be eligible expenses with the proper Pre-Approval and supporting justification provided. 	<ul style="list-style-type: none"> ● If applicable, the 12-digit Pre-Approval report ID number linked to the reimbursement expense report.
Per Diem Meals	<ul style="list-style-type: none"> ● Reimbursements from research grants must comply with the grant agreement and will be made in the equivalent Canadian funds. <ul style="list-style-type: none"> I. Meals funded through Ontario government funding sources including internally restricted accounts: <ul style="list-style-type: none"> i. Meal rates for travel within Canada: Refer to Ontario Travel, Meal and Hospitality Expenses Directive Section 6.0. ii. Meal rates for travel outside Canada: Refer to the National Joint Council Appendices C and D.. II. Meals funded from sources other than the above: <ul style="list-style-type: none"> i. Meal rates for travel within Canada and USA: refer to the National Joint Council Appendix C. ii. Meal rates for travel outside Canada and USA: refer to the National Joint Council Appendix D. 	<ul style="list-style-type: none"> ● Meals do not require receipts if being reimbursed on a per diem basis. To properly claim such per diems in Emburse Enterprise, use the ‘Meals – Per Diem Wizard’ expense tile to automatically calculate the total reimbursable amount per day based on the travel location.

	<p>iii. For travel to a country where no rate is listed in the National Joint Council Appendix D, the Canada per diem rate will be used.</p>	
Receipted Individual Meals		<ul style="list-style-type: none"> Itemized receipt showing the individual items purchased <u>and</u> payment slip showing proof of payment must be provided.
Group/Hospitality Meals	<ul style="list-style-type: none"> Group meals can only be expensed by the most senior person present. 	<ul style="list-style-type: none"> Documentation must include the following: <ul style="list-style-type: none"> Itemized receipt showing the individual items purchased, Payment slip showing proof of payment, List of attendees, Agenda, and Pre-Approval for alcohol (if applicable).
Alcohol	<ul style="list-style-type: none"> See the University's <i>Hospitality and Refreshments Policy</i> for further guidance. In instances of faculty recruitment, refer to the <i>University's Recruitment Expenses Guide</i>. 	<ul style="list-style-type: none"> The 12-digit Pre-Approval report ID number linked to the reimbursement expense report.
Other Travel Costs		
	<ul style="list-style-type: none"> Parking, reasonable gratuities (maximum 20% of pre-tax amount), tolls, taxi, bus fares and other transportation costs are eligible for reimbursement. If an invoice cannot be obtained for out-of-pocket payment to an individual for services rendered outside Canada, the Claimant must submit appropriate documentation. Many airlines offer substantive discounts for travelers willing to return on less frequented travel days and times. Where this discount is to the overall advantage of the budget, the Claimant has the option of taking advantage of such discount. In such a case, normal meal and lodging expenses will be considered eligible expenses. Proof of the favourable rate at the time of 	<ul style="list-style-type: none"> In circumstances when an invoice or receipt cannot be obtained for out-of-pocket payments to individuals, refer to the above "Lost/Missing Receipts" section of this procedure. Confirmation of the favourable rate at the time of booking with the date clearly documented is required. Such confirmation can be provided in the following forms: <ul style="list-style-type: none"> Written confirmation from the travel agent confirming the compared travel options and selected the most economical. Screenshots from the airline's website showing different fare options for return on standard travel days vs the less

	<p>booking must be provided to show the most economical choice was selected to explain the additional days of travel. A travel agent can assist in the selection of the best option.</p> <ul style="list-style-type: none"> • If University travel and personal travel is combined, the Claimant must provide adequate supporting documentation showing the University’s portion of expenses does not exceed what would have been charged had the personal travel interruption not occurred. 	<p>frequented travel days, including the fare chosen.</p> <ul style="list-style-type: none"> ○ Airline promotion information of special discount that was active during the booking, including evidence of how it applied to the selected flight vs the standard travel days. • Confirmation of the University’s portion of expenses does not exceed what would have been charged. • The 12-digit Pre-Approval report ID number, if business travel change fees or penalties incurred for non-cancellation of hotel and transportation reservations are to be reimbursed.
Gift Cards/Certificates		
		<ul style="list-style-type: none"> • The recipients’ name(s) and amount(s) given must be recorded and submitted with the expense reimbursement report.
Sabbatical/Research Leaves (Research Accounts)		
	<ul style="list-style-type: none"> • Obtain Pre-Approval for costs related to a vehicle necessary for fieldwork. 	<ul style="list-style-type: none"> • The 12-digit Pre-Approval report ID number linked to the reimbursement expense report, if applicable. • Confirmation of travel and/or event completion provided in the following forms: <ul style="list-style-type: none"> ○ Booking confirmation of airfare or train tickets, ○ Hotel reservation, ○ Car rental agreement, or ○ Conference agenda.
Personal Mobile/Cellular Charges		
	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • Supporting documentation must include:

	<ul style="list-style-type: none"> • Personal cell phone monthly service plan fees up to a maximum of 80% with appropriate justification of the business use. • Cell phone charges for international travel service plans for business related travel or as otherwise approved. 	<ul style="list-style-type: none"> ○ Itemized receipt showing the breakdown of services provided with the excess usage clearly indicated, ○ Employee’s name associated with the services, <u>and</u> ○ Proof of payment.
Personal Home Internet/Wifi Charges		
	<ul style="list-style-type: none"> • Excess home internet charges up to a maximum of 80% (or up to an amount otherwise approved) with appropriate justification of the business use unless specifically not allowed by the funding agent and/or engaging in a Remote Work agreement. 	<ul style="list-style-type: none"> • Supporting documentation must include: <ul style="list-style-type: none"> ○ Itemized receipt showing the breakdown of services provided with the excess usage clearly indicated, ○ Employee’s name associated with the services, <u>and</u> ○ Proof of payment.
Luncheons- Meals for Thesis Defenses		
	<ul style="list-style-type: none"> • In the case of luncheons for thesis defenses, only the panel members and student meals may be claimed. 	<ul style="list-style-type: none"> • If alcohol is purchased, the 12-digit Pre-Approval report ID number linked to the reimbursement expense report. • Written consent from the Vice President of Academics if thesis expenses have been negotiated with the funder as eligible.
Childcare and Dependent Care Expenses		
	<ul style="list-style-type: none"> • Per BPS Expense Directive, childcare and dependent care costs may be reimbursable if travel is occasional or unexpected; and if incurred expenses are above and beyond usual costs for care as a direct result of travel. The following reimbursement rates apply for actual daily costs: <ul style="list-style-type: none"> ○ \$75 Canadian per day per child/dependent, if a receipt is provided. ○ \$35 Canadian per day per child/dependent, if only a documented explanation is provided. 	<ul style="list-style-type: none"> • Supporting documentation must include: <ul style="list-style-type: none"> ○ The 12-digit Pre-Approval report ID number linked to the reimbursement expense report. ○ Either a caregiver’s receipt or documented explanation. ○ Confirmation of increase cost above usual expenses due to travel which can be provided in the following forms: <ul style="list-style-type: none"> ▪ Written confirmation from the caregiver regarding the extra costs.

		<ul style="list-style-type: none"> ▪ Detailed invoice or receipt from caregiver clearly indicating the extra costs.
Miscellaneous Charges		
	<ul style="list-style-type: none"> • Flowers may be eligible with Pre-Approval by the President or Vice Presidents and adequate justification is provided. • Groceries may be eligible with Pre-Approval and adequate justification. For instance, groceries may be eligible in lieu of meals due to lack of access to restaurants available in a remote research location. 	<ul style="list-style-type: none"> • The 12-digit Pre-Approval report ID number linked to the reimbursement expense report.

Appendix B: Definitions

Approver: The person within the University that has the authority to make approvals under this procedure. The Approver must be at a minimum the person that is the next reporting level up, normally the supervisor as defined in the HRIS system of the faculty, staff or student staff requesting reimbursement.

Budget: The University funds selected to assign or charge expenses against in a General Ledger (GL) account. The budget selected in the reimbursement request automatically signifies who is required to receive the expense report for review and budgetary approval.

Budget Owner: A University faculty or staff member who has the authority to approve expenses (which align with University policy and procedures) against their budget.

Claimant: University faculty, staff, and student staff who incur out-of-pocket business-related expenses on behalf of the University and is responsible for allocating their expense(s) against the appropriate budget. Also referred to as a traveler.

Consultants and Contractors: Individuals or entities under contract to the University providing consulting or other services. Such vendors should be paid through Accounts Payable.

Corporate Credit Card: The U.S. Bank Canada One Card (VISA) is the assigned Corporate Credit Card of the University used for the purchase of goods, services, business travel, and hospitality expenses of generally low dollar value.

Emburse Enterprise (formerly known as Chrome River): The University's electronic expense software tool used by faculty and staff to record, allocate, submit and approve University-related business expenses. This software is the chosen tool for employee reimbursements.

eWallet: Emburse Enterprise's eWallet stores all expense records and supporting documentation (i.e., invoices and receipts) uploaded into the system. All documents will be stored in the eWallet until applied to an expense report.

Expense: For purposes of this procedure, expense refers to the cost required to acquire goods and services, travel, and hospitality for legitimate University business purposes which has been incurred out-of-pocket. Otherwise referred to as a charge.

Expense Report: An electronic form used to track charges incurred for University related business and submitted for approval through Emburse Enterprise.

Hospitality: The provision of food, beverages, accommodation, transportation, and other amenities paid out of public funds to people who are not engaged in work for the government of Ontario or for any organizations covered by the BPS Expenses Directive.

Itemized Receipt: Document identifying the vendor with the date of purchase, the price for each item, the tax charged, the total paid, and the payment method used by the Claimant. The document can be in an original electronic, scanned, or photographed copy format.

Non-Employee Individual: An individual who performs work or provides services to the University who is not a University employee paid through VIP. Non-employees must be paid via an honorarium or stipend through Payroll, or as a small supplier or non-employee manual reimbursement through Accounts Payable.

Pre-Approval: Prior to expenses being incurred out-of-pocket, the Claimant is required to receive approval from the Approver to proceed and from the Budget Owner, if different from the Approver, to charge expenses against the budget.

Supervisor: A University faculty or staff member who the Claimant reports to as defined in VIP.

University: Trent University. All mentions of "University" are in reference to Trent University.

VIP: The University's electronic Human Resources Information System software used to store human resource and payroll information for University employees. This software is the chosen tool for assigning approval hierarchies and processing employee payments.

Workplace Area: The area surrounding the regular workplace, with a perimeter of 24 kilometers measured by the most direct, safe, and practical route by road.