The Michener Institute of Education at UHN
Expense Reimbursement

Policy

At Michener, strict standards and processes are in place governing reimbursement for expenses incurred for business use. This policy outlines allowable expenses that are funded by Michener, along with a list of commonly incurred expenses that are not reimbursable.

All Michener employees are required to abide by this policy. Any exception to this policy must be approved by the Vice Principal or higher and supported by documentation that is auditable and defensible under public and regulatory scrutiny.

This policy covers:

General Provisions

A Michener-issued corporate credit card should be used to pay for travel and other allowable business expenses as outlined in this policy (see Corporate Credit Card Policy). Claimants not eligible for a Michener-issued corporate credit card must complete and sign the Expense Claim Form, verifying that the expense claim is accurate and in accordance with Michener policy.

An original receipt must support each expense. It is the responsibility of the individual incurring the expense, as well as the individual authorizing the expense, to ensure all reimbursements are supported by adequate documentation and that the expense is appropriate and in accordance with Michener policy.

An expense cannot be claimed for reimbursement more than once. An expense claimed for employee reimbursement cannot be paid by the Corporate Credit Card.

In regard to expenses claimed by Michener Board of Governor members, all expense forms and details receipts are to be sent for review and approval of the CFO.

Process to Submit a Reimbursement

Completion of the Claim Form

The expense claim form must be completed electronically. Each expense must be itemized on the form, with the corresponding reference number written on the attached receipt. Itemized original receipts must be submitted and failure to do so will result in the claim being returned to the originator.

Any expenses submitted more than three months after being incurred may not be reimbursed without an explanation indicating reasons for the delay in submission. The explanation must accompany the form.

The completed form must be authorized in accordance with Signing Authorities and Delegation Policy and forwarded to Accounts Payable at ap@michener.ca.

Foreign Exchange Rates

The currency exchange section must be completed when claiming expenses incurred in currencies other than Canadian.

The exchange rates obtained from the Bank of Canada or XE website are acceptable. (Both links can be found on the Expense Claim Form).

If these rates are not used, proof of the exchange rates claimed must be attached. This proof may be either a copy of the credit card statement showing the transaction that indicates the exchange rate or a printout of the exchange rate in effect on the transaction date from one of the above-mentioned sources.

Expense Coding

It is the responsibility of the claimant to ensure the correct expense code is used. Any claim submitted without proper coding will be returned to the claimant.

Payment

Payments will be paid by cheque or electronic funds transfer (EFT).

Independent Reviews

Reviews will be conducted on a periodic basis to ensure that all expenditures are appropriately authorized and adhere to this policy. Policy infractions will be monitored and may lead to disciplinary action.

Third-Party funding

Third party funding refers to when expenses are funded by Research funds (grants, sponsorships or operating funds) or other third-parties sponsors or agencies. Expenditures funded through Foundations shall be administered in accordance with the respective Foundation’s approved expense policies. Certain exceptions may be allowed, in specific cases, when utilizing third-party funding, and only if the third-party sponsor or agency rules also allow it.

Travel Reimbursement

Claimants must choose the most economical and direct form of transportation while travelling. If the claimant is unable to achieve both time and cost savings, the claimant is expected to choose the method which best meets the needs of Michener.

Travel between Campuses

When available, the shuttle bus should be used for trips between UHN sites services by the shuttle.

Conferences

For conferences, the number of employees from each business unit/department attending the conference must be limited to the minimum necessary to achieve the departmental objective. The rationale for the number of attendees must be documented. Michener leaders are expected to monitor compliance with this restriction.

All requests for conference reimbursements must include the original invoice, proof of attendance and proof of payment.

Air Transportation

Every effort must be made to book in advance to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements. All exceptions to this must have prior approval in writing from the Principal with the reason(s) documented.

Claimants must travel economy class for all domestic and international travel. If the claimant chooses to upgrade to business class or higher, they must personally pay for the cost difference.

Note: Business class (or higher) travel funded by third-party funding is allowed for the claimant only on international flights in accordance with third-party guidelines.

When booking on-line or otherwise, staff should ensure that the company they are booking with is a Travel Industry Council of Ontario (TICO) registered company. This ensures access to the Ontario Travel Industry Compensation Fund in the event of bankruptcy or insolvency of the travel retailer, airline, etc.

Claims for air transportation expenses must include documentation, such as boarding passes or electronic confirmations, verifying that travel occurred.

Rail/Bus Transportation

Expense claimants may choose rail or bus travel as a cost-effective alternative, with business class allowable when it remains economically justified.

Use of Personal Vehicles

Expense claimants may use, on occasion, personal vehicles for Michener business. The use of personal vehicles driven on authorized business travel is reimbursed at $0.59 per kilometre for the first 5,000 km, and $0.53 per kilometre thereafter and rates are subject to change. This allowance is to cover the cost of fuel, depreciation, maintenance and insurance. It is the sole responsibility of the claimant to ensure adequate insurance coverage.

Any traffic or parking infractions as well as vehicle damage are the sole responsibility of the claimant and will not be reimbursed by Michener.

When calculating the total kilometers of a trip that originates from the claimant's home, the claim must be the lesser of the distance from the claimant's home, or the 222 St. Patrick Street address.

Parking and toll charges incurred when travelling on Michener business will be reimbursed.

Taxi or Ride Share

The use of taxis or ride-share services shall be limited to transportation to and from airports, transit stations, or business locations where more economical means of travel are not reasonably available, timely, or practical.

Automobile Rental

Rental of a compact or mid-sized car is more economical and is recommended. If the claimant upgrades to a larger vehicle at a higher cost, the claimant must personally pay the cost difference, unless there is a documented business reason with Principal sign-off on the receipt. Luxury or sports car rentals are not permitted and will not be reimbursed.

The collision and liability insurance offered by automobile rental agencies must be purchased, as Michener insurance coverage does not include this type of insurance when renting an automobile for business use.

Hotel Accommodation

All expense claimants are expected to use standard accommodation (single room) unless the nature of the trip requires otherwise. Employees will not be reimbursed for 'no-show' charges or for non-Michener employees travelling with them.

The expense claimant is responsible for all charges to the room. The claimant must obtain the detailed bill (including an itemized room service receipt) prior to checking out of the hotel to ensure the validity of all the charges. Michener will not reimburse for any other room charges such as entertainment, mini-bar, and special facilities charges, except where other charges are directly related to an appropriate business expense. The detailed hotel invoice must be attached to the expense report.

Meals

Meals will be reimbursed by Michener when claimants are travelling on business, up to a maximum of $70 CAD per day within Canada and $95 CAD per day for international travel, including the United States. Expenses exceeding these limits are the personal responsibility of the claimant. Claimants must obtain detailed, itemized bills for all meals, including those from hotel restaurants and room service.

Alcohol

The purchase of alcoholic beverages will not be reimbursed; refer to the Alcohol Policy.

Any exception to alcohol purchases, including for hospitality, must be approved by the Principal.

Cash Advances

A cash advance to fund a future expense is not permitted.

Non-Travel Reimbursement

Hospitality

A hospitality expense is the reasonable cost of providing food, beverages, or other amenities to non-employees when directly related to and necessary for business or operational objectives.

All hospitality expenses must be described in detail (names of the individuals on invitation list, their titles, which company they represent and the business reason for the event) when submitting the expense claim and corporate credit card statement. This requirement applies to all individuals present at the event, including Michener staff. Where two or more staff from the same department are incurring meal expenses together, the most senior level employee must pay the bill and submit for reimbursement. Reasonable gratuities will be reimbursed.

Catering and Events

Food and beverage costs for events attended exclusively by Michener personnel are not eligible for reimbursement unless pre-approved by the Principal. Catering expenses must be economical and reasonable and will only be reimbursed for events exceeding two hours in duration.

The expense submission must include the number of Michener and non-Michener attendees.

Employee Gifts

All reimbursements for employee gifts including the purchase of tickets for events, gift cards, and gift certificates must be approved by the Principal. An explanation as to the name of recipient of the gift and the reason for the gift must be documented and submitted.

An exception to the requirement for Principal approval applies to the purchase of long service employee gifts administered by People & Culture.

Education Reimbursements

All requests for reimbursement of education expenses must be completed on the Professional Development Reimbursement Request Form and Expenses Claim Form, and sent to People and Culture for approval (see Professional Development Support policy).

All requests for reimbursements of education expenses must include the original invoice from the educational institute, proof of successful completion of the course(s) and proof of payment to the educational institute.

Membership and Professional Fees

Membership and professional fees are the responsibility of the Michener personnel. Any exceptions require Vice-Principal approval.

Purchase of Computer Hardware and Software

No employee of Michener is authorized to directly order computer hardware, peripherals or software for purchase or rental. All requests must be directed to the Michener Digital department. Purchases of computer hardware or software made without approval by Michener Digital will not be reimbursed.

Policy Compliance

Any exception to this policy must be approved by the Principal.

Definitions

Original receipt:
A valid document issued by the vendor at the time of purchase that provides proof of payment. It must clearly identify the vendor's name, date, description of goods or services, itemized amounts, applicable taxes, total paid, and method of payment. Receipts must be issued directly by the vendor in printed or electronic (PDF or system-generated) format and remain unaltered, legible, and complete. Scanned or digital copies are acceptable if the original is retained for future validation as required.

Also refer to:

- Signing Authorities & Delegations policy
- Corporate Credit Card policy
- Procurement policy

List of Non-Reimbursable Items

- personal entertainment
- entertainment of personnel, including holiday parties
- alcoholic beverages

- personal travel
- traffic/towing/parking fines
- family members travel (e.g. air, accommodation, meals)
- luggage and briefcases
- babysitting
- airline clubs
- credit card fees, including annual dues and interest
- haircuts
- hotel movie rentals
- kennel fees
- laundry and dry cleaning (for trips less than 5 days)
- home internet charges
- donations to other charities (e.g. tickets to gala or fundraising events)
- Medical devices, drugs, goods that require a warranty
- All non-business related expenses

Note: Some funding agencies may have further restrictions on allowable expenses. In those cases, Michener will adhere to the funding agency guidelines. For all others, this policy applies. If unsure of the guidelines from a funder, check with the Finance department for further information.