



## KING'S UNIVERSITY COLLEGE – FINANCE DEPARTMENT

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### **Guideline for Reimbursement of Expenses**

King's University College at Western University (King's) is considered a Designated Broader Public Sector organization and is required to comply with directives issued under the authority of the

**Broader Public Sector  
Accountability Act**

<http://www.ontario.ca/laws/statute/10b25>

[http://www.mgs.gov.on.ca/en/Spotlight2/STDPROD\\_098139.html](http://www.mgs.gov.on.ca/en/Spotlight2/STDPROD_098139.html)

### **Introduction**

This manual answers some of the most commonly asked questions that the Finance Department receives about claiming expenses using Departmental Funds, Professional Development (PDF), Computer (Comp), Travel and Conference (Conf) or Internal Research Grant (RG) Funding.

### **Purpose**

The various funds are limited reimbursement plans designed to facilitate funding to the employees of King's University College for expenses that relate to teaching, research or any other professional duties performed in relation to one's role at King's University College.

All expenses of King's are subject to audit by external and/or government auditors annually and compared against internal policy and government regulations.

### **Principles**

All funds are reimbursement plans rather than allowances. On a best efforts basis, King's ensures that reimbursements of expenses under the plans, are non-taxable to faculty, and comply with the Income Tax Act (ITA). Should reimbursement of expenses be deemed as a taxable benefit by CRA, King's University College will not be held responsible or liable for any claim whatsoever arising therefrom.

The BPS Directive is based on four key principles.

1. Accountability – Organizations are accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.
2. Transparency – Organizations are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
3. Value for Money – Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
4. Fairness – Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

The expense must be for business purposes only and excludes any and all expenses which are personal in nature. At King's University College, this means that the expense must be directly related to the performance of teaching, research and professional duties.

### **Professional Development Fund**

In order to provide a context for the preceding information, it is important that you become familiar with the negotiated agreement between King's University College and King's University College Faculty Association (KUCFA) or the Professional and Administrative Officers Association (PAOA).

The agreements outline expenses that may be claimed as well as available funding.

Any unspent funds end of day April 30<sup>th</sup> does not carry forward to the next fiscal year.

### **Eligible Items**

- Membership fees.
- Fee for professional development, such as conference or course registration fees are eligible.
- Books, journals, subscriptions or other similar professional publications are eligible. The item must be received in the claim period.
- Computer hardware and software used in the performance of the member's duties.
- Supplies related to day to day business activity is eligible. Eligible supplies are expendable in nature. Examples of eligible supplies include office supplies, software and business cards. Work office furniture such as desk, chair and filing cabinets are eligible.
- Travel to attend relevant scholarly conferences, conduct scholarly work or expenses related to business network are eligible. Eligible items must be

consistent with the Travel Policy on the Finance Website. Travel by personal vehicle must be substantiated by detailed information including dates, destinations, distance and purposes. Eligible networking expenses must be substantiated by an original itemized receipt, identification of attendees and the purpose of the networking event. All travel expenses must be approved by the Dean and BUH before submitting.

- Employees shall be reimbursed for the most direct and economical mode of travel available.
- Travel by private vehicle will be reimbursed at the Board approved rate. These rates are reviewed and adjusted periodically. Use of a private vehicle should be limited to those trips where no suitable public transportation is available or where a private vehicle is more economical (less than 500km round trip, i.e. Toronto or Detroit) and effective considering all factors such as costs, time constraints, itinerary, number of passengers, etc.

NOTE: When a private vehicle is used on College business for convenience or other personal reasons, and such expenses exceed the equivalent cost of available public transportation, only the cost of such public transportation will be reimbursed.

- Expenses incurred in the preparation and completion of scholarly manuscripts, and page or reprint charges.
- Cellular fees are eligible if incurred for business use. The fair value of personal usage shall be excluded when making a claim, using a reasonable proration between business and personal use.
- Internet where the employee's job requires him/her to monitor information systems overnight and such responsibilities would require significant internet access. In such cases, the employee is responsible for prorating internet fees between business and personal use and claiming only the business use. The maximum business use that may be claimed is 50%. Finance reserves the right to verify the appropriate proration for audit purposes.
- If the internet expense reimbursement is being split between a department and the professional development fund, the **total** maximum allowed for reimbursement is 50% of the monthly invoice.
- Expenditures that would normally be eligible expenditures within Research Grants.

## Ineligible Expenditures

Some expenditures which are **NOT** eligible for reimbursement include:

- Expenditures of a personal nature, such as childcare expenses, luggage, flowers and passport costs
- Parking fines, speeding tickets. 407 ETR tolls and other like charges
- Home office furniture (desk, chair, refrigerator, television, etc.)
- Home cleaning, maintenance or renovations
- Lamps, carpets and pictures
- Library fines
- Food and beverage charges of the faculty member where there is no travel involved to attend scholarly conferences, field trips, research visits or workshops
- Reimbursements for the value of travel reward points
- Gift purchases for employees
- Passports
- Toiletry articles
- Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.
- Expenses related to boarding or travel costs for pets
- Expenses of any companion without pre-approval
- Installation and hardware costs associated with home internet and services are not eligible for reimbursement by the University

(Please note that this is not an exhaustive list.)

## Travel and Conference Funding

When making travel arrangements, "value for money" considerations must be paramount. Careful consideration of costs, mode of travel, travelling time and convenience will realize the most economical and effective use of all resources.

In order to further assist you in your academic activities, King's University College will reimburse travel and conference expenses at which you are chairing or presenting a paper. Section XII of the Faculty Terms and Conditions states,

In addition to the Professional Development Fund, there will be an additional fund from which all reasonable travel expenses (limited to three days' attendance in Canada and the United States) or partial expenses for trips abroad, will be reimbursed in the cases of Full-Time Faculty members chairing a session or presenting a paper at a learned society. Prior approval of the Department Chair and Academic Dean is required, as are third party, detailed receipts for travel and hotel expenses.

Below is the typical course of events that follows the approval of your Department Chair as well as that of the Academic Dean for the conference you wish to attend.

- Complete and submit the Presenters Travel and Conference Fund Request located on the Accounts Payable webpage. Once approved by the Academic Deans Office, you will receive an electronic approval email.
- If incurring expenses prior to travel (flight, train, etc), submit the claim along with receipts and the approved Presenters Travel and Conference form to Accounts Payable for review and reimbursement.
- Before leaving on your conference, you should become familiar with the King's University College Board of Director's Procedure for Travel Reimbursement. Please pay particular attention to the limits and restrictions that are applied to meal expenses while traveling.
- Attend the conference. Be sure to obtain all original itemized receipts relevant to the conference you are attending.
- Upon your return, submit all relevant expenses as well as the approved Presenters Travel and Conference Fund form to Accounts Payable for review. If all expenses adhere to the University policy, reimbursement will be completed within 15 business days.

If you have any questions regarding Travel and Conference Funding available to you or your current active balance, please contact the Manager of Administrative Affairs in the Academic Dean's Office at extension 4304.

If you are unsure of whether an expense will meet the guidelines, Finance staff can be contacted in advance for a determination.

## **Research Grant Funding**

Internal Research Grant Funding is available to full-time members of Faculty as per the Faculty Association Collective Agreement:

The College shall provide research funds, exclusive of computer costs, to be distributed by the VPAD or designate on the recommendation of the Research Grants Committee of Faculty Council. Amount will be as per the Faculty Association Collective Agreement. The funding limit on individual projects will be periodically established by the Research Grants Committee subject to approval by Faculty Council.

Please review complete Guidelines for Research Grants approved by Faculty Council.

External RG Funding will be handled by King's University College utilizing King's University College policies and processes. Where granting agencies have strict guidelines, the University will follow and apply the policies of the granting agencies.

The Finance Department will reimburse funds to individuals that have been awarded both internal and external Research Grants, following the Board approved policies for travel and accommodation and any other approved reimbursement policy as outlined in this guide.

Please note that requests for payment for internal grants must be approved by the Academic Dean's office prior to being sent to Finance. The Finance office will track individual research grant balances, internal or external and process the payment through Accounts Payable accordingly.

## Hospitality

As a Broader Public Sector (BPS) organization, King's University is guided by the BPS Expenses Directive. The full BPS Expenses Directive can be found at:  
[http://www.mgs.gov.on.ca/en/Spotlight2/STDPROD\\_098139.html](http://www.mgs.gov.on.ca/en/Spotlight2/STDPROD_098139.html)

## Business Meals

Business meals are defined as an expense for meals where student(s), staff and faculty and/or other external parties are present for the purpose of conducting substantial and bona fide business on behalf of the University. Individuals must exercise fiscal responsibility when choosing restaurants. High-end establishments must be avoided unless circumstances dictate that such a choice is appropriate, such as when conducting University business with a major donor or foreign dignitary. Meal costs not substantiated with a business purpose will not be reimbursed.

There must be clear documentation as to the business purpose of the meeting/event, the date and place of the entertainment, the names of the attendees and the business relationship of the persons entertained.

**Original itemized receipts must be provided. Credit or debit card receipts on their own are not acceptable and will be returned without reimbursement.**

## Internal Meetings/Staff/Student Events

In-house staff meetings and events involving only King's University employees and students are not considered business entertainment. Provision of coffee or other refreshments at departmental meetings or education sessions can be approved at the department/Faculty level in accordance with regular department/Faculty operations.

It is recognised that in limited circumstances meetings involving only King's University employees will occur over meals. These expenditures will only be reimbursed if pre-approved by a Department Head, Dean or Vice-Principal. Alcohol expenses will not be reimbursed.

The Claimant is responsible for ensuring that claims for reimbursement are accurate; conform to University policy; obey research funding agency rules; contain any required, written pre-approvals; and document expenditures with original, itemized receipts.

The Approver is an individual at least one administrative level above the claimant (e.g. a Department Head's expense must be approved by the VP). The Approver is responsible for ensuring that all claims are for the University-related activities, are within the conditions of University policy, and include all required supporting documentation.

## **Fiscal Year**

The fiscal year for King's occurs between May 1 and April 30 at which time annual PD, Computer and Research Grant funding will lapse. Travel and Conference and Research Grant funding have special provisions as noted above. Any claims that you make from annual PDF, Travel and Conference or Research Grant funding must correspond to the fiscal year in which it occurs.

**\*\*All year end expenses are due in Accounts Payable by Apr.30<sup>th</sup> or next business day to qualify for reimbursement in the fiscal year the expenses occur.**

*If April 30<sup>th</sup> falls on a weekend the reimbursement requests are due the following business day.* Please contact Accounts Payable in advance if you are travelling on April 30<sup>th</sup> and have limited access to forward the expenses to the Finance Office.

### ***Example I – Material Purchases***

Materials purchased (i.e. books, supplies, computers etc.) and received within the same fiscal year.

This is a typical transaction and can be claimed as an expense in that fiscal year.

### ***Example II – Conferences/Travel***

Conference expenses (i.e. registration, flight etc.) paid for in one fiscal year (i.e. April) while the conference itself is attended in the following fiscal year (i.e. May or June).

In this case the event is taking place in the following fiscal year and therefore would not be an eligible expense in the fiscal year that it was paid for. The expenses incurred would however, be eligible for reimbursement at the time of purchase (within 2 weeks) and attributed to the following year's applicable funding allotment.

### ***Example III – Materials Purchases***

Materials purchased at or near the end of the fiscal year that are not physically delivered before April 30 (fiscal year end).

Material purchases (i.e. books, supplies, computers etc.) must be physically in the possession of the purchaser on or before the end of the fiscal year in order to be an eligible expense in that year. If the goods arrive in the following fiscal year they would be eligible expenses in the following fiscal year rather than the fiscal year in which they were purchased.

If you are unsure how a purchase or expense may be handled, please contact Accounts Payable prior to incurring the expense so that you can be sure how it will affect your current/future source of funding.



## **Foreign Currency Expenses**

When making purchases in a foreign currency, please be sure to do one of the following in order to be reimbursed appropriately:

- Provide a copy of your credit card or bank statement with the foreign currency receipt in order to be reimbursed the Canadian Dollar equivalent of your payment.
- Provide a foreign currency exchange receipt with your claim. The exchange rate provided will be used for all cash transactions claimed.
- Calculate the exchange rate using the Bank of Canada's daily currency exchange rates to support your calculations. Include all of the documentation with your claim.

Any foreign currency transactions not claimed in one of the above manners will be converted by using Bank of Canada's Rate on the day the transaction occurred.

When foreign currency transactions are submitted in a language other than English, a detailed description of the expense is required for each instance.

## **Part-Time Faculty Members**

If you are a Part Time Faculty Member and have a provision for any of the named sources of funding in your contract please note the following:

- Your eligible expenses must fall into the same period for which your contract is valid.
- Your expenses must be submitted prior to the end of your contract date or fiscal year end, whichever comes first.
- As is the case for Full Time Faculty members, at the end of your contract/fiscal year end, the funding will lapse and is not carried forward into a future contract.

## **Frequently Asked Questions**

### **What is the appropriate documentation for on-line purchases?**

- Print the electronic document that indicates the date, supplier, the nature and cost of the item(s), applicable taxes, HST registration number if applicable and method of payment.
- If the method of payment is not noted on the receipt, attach documentation that indicates payment. For example, if paid by credit card attach a copy of your credit card statement highlighting the specific transaction. You may redact any information on the credit card statement not relevant to the specific transaction.

### **What is the appropriate documentation for recurring expenses paid by pre-authorized payment?**

Expenses, such as recurring monthly Internet access fees, are often paid by pre-authorized payment to a credit card or bank account.

The supplier or service provider provides paper or electronic invoice of each charge. The method of payment is indicated on the invoice. Submit the invoice for each period claimed. Internet service providers provide electronic access to accounts so that the invoice may be printed.

### **Why is my claim adjusted?**

Below are some reasons why your claim may be adjusted. The list is not exhaustive.

- Your claim is adjusted for any expense that does not relate to the period for which you are entitled to reimbursement. For example, the original receipt may be dated prior to or after the period for which the reimbursement is entitled.
- Your claim is adjusted for any expense where you ordered but did not receive the goods. For example, you may order goods on-line on April 29<sup>th</sup> of the current year with a delivery date of May. Although you may pay for the goods upon ordering there is not expense (i.e. realized benefit) until the goods are received. The item must be received within the period for which reimbursement is entitled.
- Your claim is adjusted for any expense where you did not include an original itemized receipt. Photocopies or Credit Card receipts are ineligible.
- Your claim is adjusted for ineligible expenses.

Accounts Payable will notify you of the adjustment and reasons for the adjustment.

## **What do I need to know about Hospitality reimbursement requests and how it relates to BPS?**

As per the BPS Expense directive: Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of the public funds to people who are not engaged to work for:

- Designated BPS organizations (i.e. those covered by this directive), or
- Any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive (available on the Ministry of Government Services website).

The expense rules must provide that functions involving only those people in the organizations listed above are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this directive, or by the OPS Travel, Meal and Hospitality Expenses Directive. Examples would be: office social events, retirement parties and holiday lunches.

## **Is there a proper process for an employee event where meal expenses are incurred?**

For the purpose of the BPS directive and the expense rules, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this directive and the rules.

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- ✓ Able to stand up to scrutiny by the auditors and members of the public
- ✓ Properly explained and documented
- ✓ Fair and equitable
- ✓ Reasonable
- ✓ Appropriate

It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

If all the above criteria are met and a claim is submitted for expenses incurred by more than one employee, the employee who holds the most senior position shall arrange payment and submit the claim for reimbursement. All meal expense claims must be accompanied by the Supporting Documentation Form and an itemized receipt. Where a multiple employee claim includes expenses incurred by the signing authority or department head, the claim shall be signed by the person to whom that individual reports.

## **When are expenses due in Accounts Payable to qualify for reimbursement in the Fiscal Year in which they occur?**

**\*\*All yearend expenses are due in Accounts Payable by April 30<sup>th</sup>. If April 30<sup>th</sup> falls on a weekend the reimbursement requests are due the following business day.** Please contact Accounts Payable in advance if you are travelling on April 30<sup>th</sup> and have limited access to forward the expenses to the Finance Office.

## **Instructions for completing claim form & submission deadline**

- Type or print legibly.
- The completed expense form with original receipts attached must be submitted to Accounts Payable (if travel expenses are being claimed through PDF, approval from the Dean and Academic Chair is required prior to forwarding).
- The original itemized receipts must be attached and indicate clearly the amount paid and the nature of the expenditure. For a recurring payment (i.e. monthly internet access) submit an original receipt for each period claimed.
- Credit card slips or statements are not considered appropriate supporting documentation.
- Only complete, accurate and properly authorized forms will be processed for payment by Finance. Claim forms that are not properly completed will be returned directly to the Claimant.

The following are not considered sufficient proof of payment for reimbursement purposes because they do not typically include the details necessary to prove the eligibility or nature of the goods/services to be reimbursed.

- Neither credit card statements nor credit card slips, on their own, are acceptable substitutes for an original itemized receipt.
- Packing or delivery slips.
- A copy of a cheque written to a vendor

**\*\*All year end expenses are due in Accounts Payable by April 30<sup>th</sup> to qualify for reimbursement in the fiscal year the expenses occur.** Late submissions of expenses are not eligible for reimbursement in the next fiscal year.

## **Method of Payment**

Expenses are reimbursed on or about the 15<sup>th</sup> and 30<sup>th</sup> of every month via direct deposit to your bank account. Requests must be received in Accounts Payable at least 5 full business days prior to the reimbursement dates in order to be processed in time. Requests received after the deadline will be processed on the next cycle.

## **Related Policies, Procedures and Guidelines**

King's Travel Policy Guide

<http://www.kings.uwo.ca/about-kings/who-we-are/administrative-departments/finance/accounts-payable/>

Broader Public Sector (BPS) Expenses Directive

<http://www.ontario.ca/document/broader-public-sector-expenses-directive>

## **Forms**

PDF and Computer Fund Expense Form

[https://www.kings.uwo.ca/kings/assets/File/depts/finance/accounts/employee\\_expense\\_reimbursement\\_request\\_form\\_2022.xlsx](https://www.kings.uwo.ca/kings/assets/File/depts/finance/accounts/employee_expense_reimbursement_request_form_2022.xlsx)

Supporting Document – Meals/Hospitality Form

<https://www.kings.uwo.ca/kings/assets/File/extranet/finance/Supporting-Document-Meals.pdf>

Research Grant Internal/External

[http://www.kings.uwo.ca/kings/assets/File/depts/finance/grants/Research\\_Grant\\_Request\\_For\\_Reimbursement\\_Saveable.pdf](http://www.kings.uwo.ca/kings/assets/File/depts/finance/grants/Research_Grant_Request_For_Reimbursement_Saveable.pdf)

## **Contacts**

Accounts Payable Officer  
Ext 4311

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