

U of T FINANCIAL GUIDELINES – Summary for:

Travel

(Source: U of T Guide to Financial Management - <http://finance.utoronto.ca/policies/gtfm/>)

- Applies to funds from all sources, e.g. operating, research and all other funds held in trust or at the University's disposal.
- Grant guidelines or award terms with greater restrictions override University guidelines.
- The same guidelines apply if the expense is being invoiced or direct debit to an account.
- Original itemized receipts and proof of payment are required for all expense reimbursements.

Principles:

- Adhere to policies.
- Scrutiny and accountability occurs on how funds are expended.
- Reasonable costs reflecting responsible and prudent use of public funds.
- Very modest in approach and reasonable price point that is consistent and appropriate for the activity.

Overriding Guidelines:

- Expenses are legitimate, reasonable and appropriate for the University business activity undertaken.
- The University activity is clearly documented and can be reasonably understood by an outside party (e.g. auditors).
- Attendees are appropriate in the context of the university business activity.
- Expenses are paid for by the most senior U of T person in attendance and approved on a one up basis.

GENERAL REQUIREMENTS:

- full explanation of business purpose, and how the travel benefits the project being funded when submitting on a grant
- include names and status (e.g. visiting professor, faculty, grad student, post doc) of those involved
- request the lowest available rate that is reasonable at time of booking
- meals and accommodations included in a conference fee are not reimbursable
- recommended the U of T Travel Centre is used when booking travel, car rental & accommodations

Upgraded Services (e.g. business class vs economy, upgraded accommodations, etc.) and/or Combining Personal with Business Travel

- Requires a comparable quote for the "business portions only", produced at the same time as the actual booking. The lower of the two will be reimbursed.
- Strongly recommended that personal travel be brought to the approvers attention prior to the booking

In addition, the following applies:

CONFERENCE REGISTRATION

Receipt Requirements:

- brochure, or letter of invitation indicating purpose of meeting
- itemized receipt & proof of payment, including agenda/itinerary outlining the sessions/events, meals, and accommodations that may or may not be included in the fee

ACCOMMODATION

- single room with private bath in a business class hotel

Receipt Requirements:

- original detailed statement of all guest charges and proof of payment
 - obtain additional statements outlining details of charges not contained on main statement (e.g. room service)

MODE OF TRAVEL

a) Air & Rail

- for flights greater than 6 hours (not charged to a grant), prior written approval by the Chair is required
- business class is permissible, with approval when:
 - air travel exceeds 6 hours
 - rail travel exceeds 4 hours and is less expensive than air
- flight cancellation insurance is eligible
- international flights: must reconfirm return/continuing reservations at least 72 hours prior to scheduled departure

Receipt Requirements

- original receipt including booking details with a cost breakdown of each service purchased
- boarding pass with flight/train information (preferred) or one of the following:
 - hotel bill at the travel destination
 - taxi/transit receipts to/from the airport/train station, or
 - meal receipts from the travel destination, or
 - certificate of conference attendance.

b) Vehicle Rental & Own personal Vehicle and Vehible Rental

- used only for round trips up to 500 km and only when less expensive transportation is not available
- on car rentals, only collision damage waiver (CDW) and liability insurance are eligible - both are automatically covered within North America when using U of T Corporate Travel Card
- Own Vehicle: reimbursement on mileage based on cents/km for direct reasonable routes

Receipt Requirements:

- Rental: copy of rental agreement, account statement, invoice and receipts for gasoline purchases