

# UTM FIS Workshop Series

**Day 2**

**Expense Reimbursement  
(Policy & Processing)**



# Course Map

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## **Expense Reimbursement Policy**

- Key Points/Principles & General Guidelines
- Approvals & Authorizations
- Methods of Payment
- Allowable Expenses
- Impact of the Ontario Expense Directives on U of T Business Practices
- Non-reimbursable Items

## **Expense Reimbursements Processing**

- Expense Reimbursements using U of T Cheque
- Expense Reimbursement Direct Deposit (ERDD)
- Common Errors Identified by Internal Audit



**MORNING**  
**Expense Reimbursement**  
**Policy**

# Key Points/Principles and General Guidelines

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- U of T policy strives to **be fair** and provide the **greatest possible flexibility**, while still allowing the University to meet its **stewardship obligations** as a public institution.
- As long as policy is followed, an individual should **neither gain nor lose personal funds** as a result of travel assignments.

That individual could be:

- |               |   |
|---------------|---|
| ✓ an employee | ✓ a visitor to the University           |
| ✓ a student   | ✓ or anyone else on University business |

**GTFM Policy:** Travel and Other Reimbursable Expenses

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/>

# Key Points/Principles and General Guidelines (cont'd)

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Reimbursable expenses are:

- ✓ **Out-of-pocket expenses** related to business travel or other activities undertaken on behalf of U of T
- ✓ **Reasonable\*** and **appropriate** for the business activity undertaken
- ✓ **Consistent with the terms and conditions** imposed by the funding source from which they are paid (e.g., allowable under granting agency guidelines)
- ✓ Supported by **original receipts** from suppliers (**exception:** kilometrage or allowable per diem claims)

**\*NOTE:** The mode of **travel considered reasonable** is that which provides **adequate** standards for **comfort, convenience, safety** and **efficiency** as well as being the **most economical option** under the circumstances.

# Key Points/Principles and General Guidelines (cont'd)

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**Claimants** are responsible for submitting claims:

- for ***actual*** out-of-pocket expenses
- on a timely basis
- supported by original receipts

**Claimants and Approvers** are responsible to ensure that:

- any contemplated travel is **necessary & appropriate**
- the resulting expenses are **legitimate & reasonable**
- the expenses are in **accordance with the U of T policy, departmental policy, or granting agency guidelines, whichever imposes greater restrictions**

# Approvals and Authorizations

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## Faculty, Staff, Visitors and Students:

All expense reimbursement claims and contemplated travel plans require approval on a “one-up” basis, by the person to whom the claimant reports. Authorization for planned travel should be obtained **before**\* committing funds for the trip (e.g., paying for the tickets). ***The University is not obligated to issue reimbursement for travel or other costs that have not been previously approved.***

**\*NOTE:** For **Principal Investigators (P.I.)**, travel may be necessary for research, so obtaining approval from the chair prior to each trip may be impractical. The P.I. is also aware of the terms and conditions of funding, and is often in the best position to determine if travel is necessary, allowable and if there is a source of funding.

# Approvals and Authorizations (cont'd)



Depending on the method of reimbursement, authorization would require either a hard copy signature(s) or electronic signature(s).

- An electronic signature is acceptable where only one approving signature is required, which means that in the absence of a hand-written signature, the user ID of **the person who posted the transaction in the system** is the approving signature.
- Where two signatures are required (i.e., personal expense reimbursements require the claimant's hand-written signature and the "one up" approval with supporting receipts) the **claimant's signature on a paper form is mandatory**, while the "one-up" approval can be **either** hand-written or electronic.

## **GTFM Policy:** Approval Guidelines

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/approval-guidelines/>



# Approvals and Authorizations (cont'd)

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## Visitors and Students:

- These are approved by the faculty or staff member responsible for the activity of the visitor or student (i.e., the one who approved the arrangements).

## Alternate Approvals:

- **Approval of expense claims cannot be delegated.** If the “authorizing” person is not available, then the claim should be referred to the next level up in the approval structure.

**GTFM Policy:** Alternate Approvals

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/#ObtainApproval>

# Typical Approval Structure

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## Faculty and Staff:

### Academic reporting structure:

- Chair *approves* academic requests
- Dean *approves* requests from Chair
- Provost *approves* requests from Dean

### Administrative reporting structure:

- Supervisor *approves* staff requests
- Department Head *approves* Supervisor's requests

# Methods of Payment



There are **four** payment methods\* available for travelers to choose from based on what best suits their destination:

1. Direct billing (via FIS) of departmental accounts
  - this option is only available ***for airfare arranged through the U of T Travel Centre***
2. Personal credit card
3. Corporate AMEX Travel and Hospitality Card
4. Accountable Advance

**\*NOTE: Purchasing Card (PCard) must NOT** be used to pay travel suppliers.

**GTFM Policy:** Purchasing Card

- <http://www.procurement.utoronto.ca/programs-and-services/travel-hospitality#tcard>

# Methods of Payment – Direct Billing



1. **Direct (FIS) Billing:** Available for any authorized reimbursable airfare expenses arranged through the Travel Centre (a.k.a., Avenue Travel). Travel Authorization form can be found on the Financial Services Forms site.

## Pros:

- ✓ Departmental accounts are charged directly; no expense reimbursement required.
- ✓ Provides some travel benefits, including **Missed Connection/Delayed Flight** or **Denied Boarding** benefit, and **Luggage delay/Loss** benefit.

## Cons:

- ✓ Using the Travel Centre is not always the most convenient or cost effective method of arranging for flights.

**GTFM Policy:** Direct Billing to Departmental Accounts (Airfare Only)

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/#Direct>

**Forms:** Travel Authorization Form

- <http://www.procurement.utoronto.ca/wp-content/uploads/2014/12/travel-form.pdf>

# Methods of Payment – Personal Credit Card

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2. **Personal Credit Card**: The individual may use their own credit card to pay for travel expenses.

## Pros:

- The credit card may accumulate benefits for the individual (e.g., points, bonus credit \$\$)

## Cons:

- If expense(s) are not reimbursed prior to the due date of the next billing, then:
  - the individual may have to use personal funds to temporarily pay for the expense
  - **service charges** may be incurred as a result of late payment (**not reimbursable by U of T**)

**GTFM Policy:** Personal Travel and Hospitality Card

- <http://www.procurement.utoronto.ca/programs-and-services/travel-services>

# Methods of Payment – University Travel and Hospitality Card (AMEX)



3. **University Travel and Hospitality Card (AMEX)**: This is the **most cost effective method of financing** University travel for both the individual, and the University. AMEX is essentially a personal credit card with a slightly longer payment period.

## Pros:

- The American Express card provides:
  - the card holder with various travel benefits (e.g., Travel Accident Insurance, Car Rental Theft and Damage Insurance)
  - 45 days from statement due date to settle an account before interest charges are levied

## Cons:

- Available only to full-time appointed employees

**GTFM Policy:** Corporate Travel and Hospitality Card

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/#CorporateCard>

**FAQ:** Travel and Hospitality Card Benefits

- <http://www.procurement.utoronto.ca/faq/travel-hospitality-faq>

# Methods of Payment – University Travel and Hospitality Card (AMEX) cont'd



The **AMEX Travel and Hospitality Card** is the preferred method of payment when reimbursing employees.

It's the employee's responsibility to:

- personally pay their AMEX bill
- submit an approved Expense Reimbursement form (including original receipts)

However, **in rare circumstances** departments may pay an employee's AMEX bill directly. If the department pays the AMEX bill (e.g., as a certified invoice, instead of an expense reimbursement):

- the employee remains responsible for any delinquency charges; the University will **NOT** reimburse these costs
- one-up approval and employee certification (i.e., claimant's signature and declaration that they have read the University's regulations on reimbursements and confirm their compliance) still applies

**GTFM Policy:** Corporate Travel and Hospitality Card

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/#CorporateCard>

**QRG:** Certified Invoices

- <http://finance.utoronto.ca/fast/support-documentation/financial-accounting/accounts-payable/invoice/>



# Methods of Payment – Accountable Advances

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4. **Accountable Advances**: Payments made to an individual, via cheque, to cover **future** expenses when all other university payment options have been ruled out. This is the **least economical method of financing** travel, from the University's view, as it requires the University to disburse cash before the actual expense is incurred and therefore prior to obtaining the "proof of purchase" documentation.

## Pros:

- available to faculty, staff, visitors or students
- facilitates travel to places where payment by credit card is not always possible

## Cons:

- the least economical method for University
- Advances made to visitors or students must be recorded against a University employee number and is the responsibility of that individual

### **GTFM Policy:** Accountable Advances

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/accountable-advances/>



# Methods of Payment – Accountable Advances (cont'd)

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## Accountable Advances – Key Points:

- Only **one** outstanding **Accountable Advance is allowed** per individual; this ensures that relevant expenses are recorded in a timely manner.
  - If more than one is needed (i.e., because of timing of travel plans) a memo outlining the need for more than one advance, should be sent in with the second request.
- It should not be used for expenses other than those for which it was requested.
- It **cannot be used for the purchase of airfare.**
- It should be **settled** as soon as possible; at the latest **within 3 working weeks** following completion of travel or other activity for which the expenses were incurred.



# Allowable Expenses

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Generally, an expense incurred on behalf of U of T business is permissible and reimbursable if the:

- expense is necessary
- most economical option has been selected under the circumstances
- expense conforms in all respects to any terms and conditions attached to the funding source (e.g., Research, Operating)

**GTFM Policy:** Travel and Other Reimbursable Expenses

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/>

**Expense Reimbursement Checklist – Template:**

- <https://finance.utoronto.ca/expense-reimbursement-checklist-template/>

# Allowable Expenses (cont'd)



## Air Travel - Key Points:

**As per the memo dated Sept 8, 2015:** In accordance with the policies detailed in U of T's Guide to Financial Management (GTFM) and the policies of the three main granting agencies (CIHR, SSHRC and NSERC), a **paper copy of the boarding pass is NO LONGER REQUIRED** for University travel **IF** other acceptable documentation is included in a claim as a proof of air/rail travel.

- Examples of **Acceptable Documentation (at least one of the following)**:
  - A **boarding pass** (paper or a printed copy of the image of the electronic boarding pass that clearly indicates the flight/train information)
  - **hotel bill** at the travel destination
  - **taxi/transit receipts** to/from the airport/train station
  - **meal receipts** from the travel destination
  - **certificate of conference attendance**

## Frequent Flyer programs:

- Travelers may specify airline **ONLY** if airline offers the least expensive fare.
- No reimbursements can be claimed for air tickets purchased with personal frequent flyer points.

### GTFM Policy: Air and Rail Travel

- <http://finance.utoronto.ca/?p=1165#airrailtravel>

### Memo: UofT Travel Expenses and Airline Boarding Passes

- <http://finance.utoronto.ca/wp-content/uploads/2015/09/150908boardpass1.pdf>

# Allowable Expenses (cont'd)



## Air Travel (Cont'd):

The standard class of service for domestic and international flights is the least expensive economy class fare.

However, as of December 2015, in addition to business class, **premium economy travel may also be permitted** (e.g., flights in excess of 6 hours, or for medical reasons) **if pre-authorized by one of the following:**

- Principal
- Dean
- Director **OR**
- Senior executive to whom the traveller reports

**Note:** If funding is from a research grant, the sponsor's travel expense approval policy must be followed. **Some granting agencies specifically limit air and rail travel reimbursement to the lowest available fare.**

**GTFM Policy:** Air and Rail Travel

- <http://finance.utoronto.ca/?p=1165#airrailtravel>

**GTFM Policy:** Approvals

- <http://finance.utoronto.ca/?p=1165#Approvals>

# Allowable Expenses (cont'd)



## Automobile - Key Points:

Recommended for **round trips up to 500 km**; for trips >500 km, reimbursement is capped at the cost of economy air travel rate (by the most direct route) or rail fare with standard lower berth or roomette, whichever is less.

- **Personally owned:**
  - Recommended only for **short trips** where it constitutes the most economical mode of travel or where no suitable public transportation is available.
  - Kilometrage rate covers maintenance, repair, towing **and** fuel cost.
- **Vehicle Rental:**
  - To take advantage of U of T discounts, reservations should be arranged through the Travel Centre, and payments should be made with the Travel and Hospitality Card.
  - Eligible costs include rental, gasoline and collision damage waiver (CDW) charges; ***CDW is included if rental is made with Travel and Hospitality Card, additional coverage should be declined.***

**GTFM Policy:** Vehicle Rentals

- <http://finance.utoronto.ca/?p=1165#vehicle>

# Allowable Expenses (cont'd)



## Accommodations - Key Points:

- Bookings should be made through Travel Centre, as U of T maintains a corporate rate structure with many hotels throughout Canada & US.
  - Travelers should request the lowest available rate at time of booking, which may or may not be the same as the corporate rate.
- The type of supporting documentation required will differ depending on how the accommodations were booked (e.g., directly with hotel, 3<sup>rd</sup> party booking site or AirBnB)
- **Gratuitous lodging allowance:**  
If staying with friends/relatives while on U of T business, a gift/payment in appreciation can be made up to U of T limit, but **only if being reimbursed via an allowable funding source.**

### **GTFM Policy:** Accommodation

- <http://finance.utoronto.ca/?p=1165#accommodation>

### **GTFM Policy:** Reimbursement Rates

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/reimbursement-rates/>

# Allowable Expenses (cont'd)

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## Impact of Ontario Expense Directives

The **Ontario** government has established directives for open, fair and transparent financial practices within all Broader Public Sector (BPS) Organizations, including U of T.

Compliance with these directives is mandatory.

Specific changes to the GTFM as a result of the Ontario Expense Directive:

1. Per diems related to meal and accommodations  
**(updated as of January 2017)**
2. Expenses related to alcohol

**Memo:** Impact of New Ontario Expense & Procurement Directives

- <http://finance.utoronto.ca/?p=1165#Approvals>

# Allowable Expenses (cont'd)



## Impact of Ontario Expense Directives: Meal/Accommodation Per Diems

*(as of January 2, 2017)*

1. Claimants can **choose to be reimbursed using either** of the following options regardless of funding source (unless disallowed by granting agency):
  - **Per diems** meal allowances when on UofT business-related travel
  - **Actual meal costs** supported by **original itemized receipts**

**Memo:** Revised BPS Expense Directive – Per Diems

<http://finance.utoronto.ca/wp-content/uploads/2017/01/Memo-per-diems-Jan-2017.pdf>

**GTFM:** Reimbursement Rates (Per Diem Meal Allowance)

<http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/reimbursement-rates/>



# Allowable Expenses (cont'd)



## Meals - Key Points:

- **Actual costs:** original restaurant receipts are required for reimbursement of actual expenses (e.g., detailed restaurant bill)
  - the **credit card receipt** may be used to **substantiate the restaurant gratuity**
  - the **most senior U of T employee** attending should **pay for the meal**
  - the **names** of the individuals in attendance must be **indicated on the claim**
- **Per diem allowance:**  
Effective Jan. 2, 2017, the University now permits meal per diems for travel claims regardless of funding source, unless disallowed by granting agency.  
**Note:** Per diem allowance is **never available where meals are included as part of another reimbursable item** (e.g., conference fees).

### U of T Policy: Meals

- <http://finance.utoronto.ca/?p=1165#meals>

# Allowable Expenses (cont'd)

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## Impact of Ontario Expense Directives: Alcohol Related Expenses

U of T permits alcohol reimbursements for business entertainment with individual who are not employees of U of T and for internal special events (e.g. holiday lunches or parties, retirement gatherings, etc.) involving only U of T employees.

Any claims for alcohol related expenses must:

1. include original receipts
2. demonstrate responsible and prudent use of public funds
3. show moderate consumption and price point
4. follow the **University's Alcohol Policy**
5. be allowable under individual Faculties/Divisions or granting agencies policies

**U of T Policy:** University Alcohol Policy

- <http://www.food-beverage.utoronto.ca/beverage-services/university-alcohol-policy>

# Allowable Expenses (cont'd)

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## Hospitality (Entertainment) - Key Points:

- Entertainment costs **require** prior **approval of department head** and must be supported by *clear* documentation of the business purpose of the hospitality.
- Any U of T employee hosting a business meal or other entertainment event should limit participants to only those who can be expected to contribute directly to the accomplishment of the business purpose.
- Home entertainment:
  - Upon approval of the department head, an employee may entertain business guests in ones home if it serves a specific business purpose.
  - Entertainment of fellow employees will be considered personal and not reimbursable.

### **U of T Policy: Hospitality**

- <http://finance.utoronto.ca/?p=1165#hospitality>

# Allowable Expenses (cont'd)

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## Miscellaneous Business Related Items – Key Points:

Receipts, business reason, and some justification of claim may be required:

- **Bus (Intercity) and Taxi Fares**
- **Conference Registration Fees**
- **Gratuities** in reasonable amounts are reimbursable, if services have been provided in addition to those considered normal (e.g., baggage handling where excessive baggage is involved, errand services)
- **Laundry, Dry Cleaning** are allowable, if trip is in excess of 14 days and *costs are reasonable* considering the purpose of the trip
- **Telephone, FAX and Photocopy Charges** - Employees travelling on *extended* business trips may telephone their home at *reasonable intervals* at the University's expense.
- **Tolls/Parking**

**GTFM Policy:** Allowable Miscellaneous Business Related Items

- <http://finance.utoronto.ca/?p=1165#MiscBusRelatedItems>

**GTFM Policy:** Professional Expense Reimbursement Allowance

- <http://finance.utoronto.ca/?p=1165#PERA>

# Non-Reimbursable Items

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## Non - Reimbursable Items – Key Points:

Items that are not specifically incurred or necessary for a trip related to U of T business.

Common Non-reimbursable Items:

- Traveler medical insurance
- Excess baggage charges

**NOTE:** For these travel expenses to be eligible for reimbursement, **written justification** is required, along with the employee expense reimbursement request, stating **why these costs were specifically incurred and necessary** for the trip.

**GTFM Policy:** Summary of Non-Reimbursable Items

- <http://finance.utoronto.ca/?p=1165#summarynonreimb>

# Non-Reimbursable Items (cont'd)



## List of Non-Reimbursable Items – *under any circumstances!:*

- **Traffic fines**, including, but not limited to parking and speeding
- **Service charges** (e.g., annual card fees) on personal credit cards and late payment charges (e.g., interest) on both personal credit cards and Corporate Travel and Hospitality Card
- **Personal entertainment** expenses (e.g., movies, hotel exercise facilities, sporting events, magazines, books)

**GTFM Policy:** Summary of Non-Reimbursable Items

- <http://finance.utoronto.ca/?p=1165#summarynonreimb>

# Other Matters (cont'd)

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## Foreign Exchange – Key Points:

Where **proof of payment** is not available:

- the department should assess the reasonability of the rate by comparing it to the prevailing rate at the time the expenses were incurred

For **rates that are not available in FIS:**

- refer to the currency converter on the [XE.com](http://www.xe.com) website

**GTFM Policy:** Bank of Canada Currency Converter

- <http://www.bankofcanada.ca/en/rates/exchform.html>

**GTFM Policy:** Foreign Exchange

- <http://finance.utoronto.ca/?p=1165#Other>

# Other Matters (cont'd)

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## Receipts/Proof of Payment – Key Points:

- The receipt/proof of payment must be original and clearly identify the purchases.
  - Where the receipt does not provide this information, the claimant should do so (e.g., titles of publications, types of supplies)
- If the **receipt is missing**, and copies can't be obtained (i.e., from hotel) a document should be prepared/signed by the claimant that includes details of expense item (e.g., description, date of purchase, amount) and attached to the expense reimbursement claim form.
  - **IF there is no original receipt**, complete the **Missing Receipt** form located on the Financial Services >> Forms website
  - The document must also be signed by the “approver”.

### **GTFM Policy:** Attach Original Receipts

- <http://finance.utoronto.ca/?p=1165#Attach>

### **Forms:** Missing Receipts Form

- <http://finance.utoronto.ca/forms/processing/>



# Other Matters (cont'd)

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## Receipts/Proof of Payment (cont'd)

If the claimant is requesting **partial reimbursement from another organization**, and the other organization requires original receipts, U of T will:

- **accept a copy**, with a written explanation of why the original receipts are required by the other organization
- **need a declaration** that the amount being claimed from the University will not be claimed from any another organization
- **requires that a copy of the reimbursement cheque** from the other organization accompany the request for reimbursement from U of T.

# Petty Cash & Expense Reimbursement Tax Codes



## Petty Cash and Expense Reimbursement tax codes:

- are "blended" (i.e., are an average of different tax rates)
- are different from invoice tax codes (usually 2 letters vs. letter & #)
- should never be used on invoices

Some exceptions are E0 and ES. These can be used on reimbursements and invoices, where appropriate.

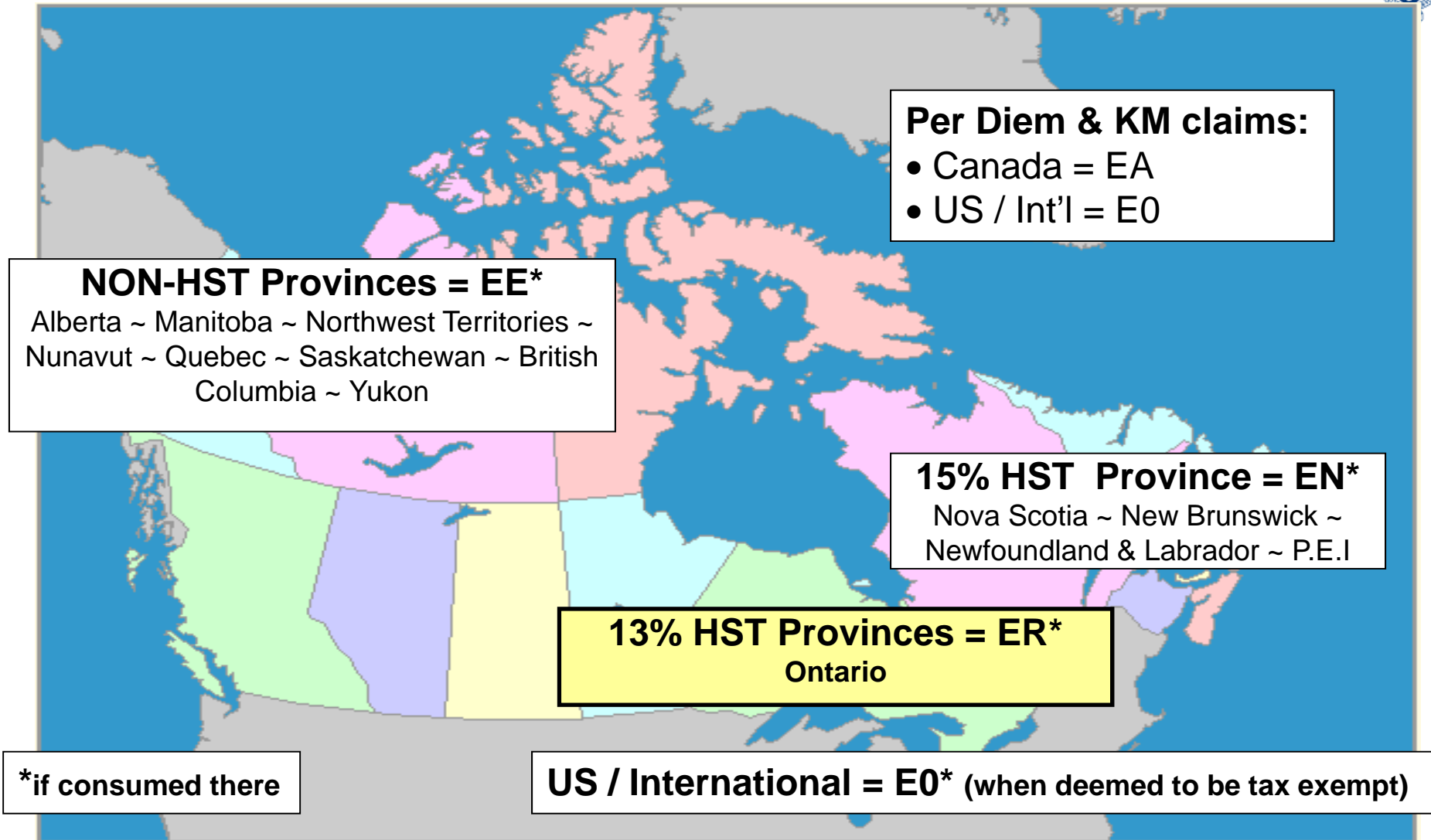
The Expense Report form has default tax codes that are associated with specific gl accounts.

Use the appropriate tax codes from the following slide for any G/L account not already on the form (e.g., 825800 - office supplies).

**Note:** If reimbursing for an expense that does not fit within the pre-existing categories on the form, use an appropriate **ALPHANUMERIC** tax code (e.g., E1, E4).

EXPENSE CATEGORIES		AMOUNT	G/L ACCOUNT NUMBER	TAX CODE	COST CENTER	INTERNAL ORDER
AIRFARE: Attach proof of payment & proof of air travel (*)	Travel within Canada		8 4 0 1 0	ER		
	Travel to USA from Ontario		8 4 0 1 0	EE		
	All other Airfare		8 4 0 1 0	E0		
ACCOMMODATION:	ON (13%HST)		8 4 0 2 0	ER		
	PEI, NS, NF, NB (15%HST)		8 4 0 2 0	EN		
	All other provinces / territories		8 4 0 2 0	EE		
	USA / International		8 4 0 2 0	E0		
ALLOWANCE:	Per Diem: Canada		8 4 0 3 0	EA		
	Per Diem: USA / International		8 4 0 3 0	E0		
	KMS X 54 cents/km		8 4 0 4 0	EA		
RAIL/BIUS:	Travel within Canada		8 4 0 5 0	ER		
	Travel outside Canada		8 4 0 5 0	E0		
PUBLIC TRANSIT	Travel within or outside Canada		8 4 0 5 5	E0		
CAR RENTAL: Attach detailed receipt & contract (*)	ON (13%HST)		8 4 0 6 0	ER		
	PEI, NS, NF, NB (15%HST)		8 4 0 6 0	EN		
	All other provinces / territories		8 4 0 6 0	EE		
	USA / International		8 4 0 6 0	E0		
MEALS: Attach detailed itemized receipts (*)	ON (13%HST)		8 4 0 7 0	ER		
	PEI, NS, NF, NB (15%HST)		8 4 0 7 0	EN		
	All other provinces / territories		8 4 0 7 0	EE		
	USA / International		8 4 0 7 0	E0		
TAXI:	ON (13%HST)		8 4 5 0 0 0	ER		
	PEI, NS, NF, NB (15%HST)		8 4 5 0 0 0	EN		
	All other provinces / territories		8 4 5 0 0 0	EE		
	USA / International		8 4 5 0 0 0	E0		

# Petty Cash & Expense Reimbursement Tax Codes (cont'd)



**Tax Code Summary Table**

- [http://finance.utoronto.ca/wp-content/uploads/2015/09/HST-Tax-Code-Summary-Table\\_updated-20161001.pdf](http://finance.utoronto.ca/wp-content/uploads/2015/09/HST-Tax-Code-Summary-Table_updated-20161001.pdf)

# Tax Codes (cont'd)



## Conference/Registration Fee Tax Codes

U of T qualifies for provincial and federal tax rebates on **HST incurred while traveling in another HST province**. As a result, when reimbursing for **conference/registration fees**, use the following tax codes:

- **ER** for conferences attended in **Ontario**
- **EN** for conferences attended in **Nova Scotia, New Brunswick, Prince Edward Island or Newfoundland & Labrador**
- **EC (self-assess OVAT portion of HST)** for conferences attended in **all other provinces or territories**
- **ES (self-assess HST)** for conferences **out of country**

### Tax Code Summary Table

- [http://finance.utoronto.ca/wp-content/uploads/2015/09/HST-Tax-Code-Summary-Table\\_updated-20161001.pdf](http://finance.utoronto.ca/wp-content/uploads/2015/09/HST-Tax-Code-Summary-Table_updated-20161001.pdf)

### Frequently Asked Questions (FAQ): HST

- <http://finance.utoronto.ca/faqs/hst/>

# Common Errors Caught by Internal Audit



Internal Audit is mandated to assess departmental compliance with policy on a random basis.

## Common Reimbursement Errors:

- Missing itemized receipts or supporting documentation (i.e., too much reliance on **Missing Receipts** form)
- Receipts in foreign languages without descriptions and clarifications of expense
- Ineligible support documentation (e.g., email correspondence, research notes)
- Lack of "one-up" approval, particularly for **upgrades to business class and premium economy**
- Ineligible expense claims (e.g., AMEX late payment charge)
- Inaccurate calculations:
  - Incorrect per diem
  - Difference between AMEX and supporting invoices
  - Difference in amount claimed vs. supporting invoices
- Incorrect tax code used
- Incorrect method of reimbursement (e.g., using accountable advance vs. expense reimbursement)
- Untimely settlement of accountable advance (e.g., more than 3 weeks)

**University of Toronto Policy:** Internal Audit Policy

- [http://www.internalaudit.utoronto.ca/About Internal Audit/Internal Audit Policy.htm](http://www.internalaudit.utoronto.ca/About%20Internal%20Audit/Internal%20Audit%20Policy.htm)



**AFTERNOON**  
**Processing Expense**  
**Reimbursements in FIS**

# What are Expense Reimbursements?

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Payment made to an individual because an expense was incurred while performing business on behalf of the University and was paid for with either an **accountable advance** or **personal funds**.

**Important!:** As long as policy is followed, an **individual should neither gain nor lose personal funds** as a result of their U of T business related expenses.

The individual could be:

- an employee
- a student
- a visitor to the University
- or anyone else on University business

**GTFM Policy: Travel and Other Reimbursable Expenses**

- <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/>

# Business Process of an Expense Reimbursement

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- Step 1** Obtain receipts/proof of payment AND a completed “**Expense Report/Accountable Advance Settlement Form**”
- Step 2** Get authorization to pay the expense reimbursement
- Step 3** Obtain FIS account information to process reimbursement
- Step 4** Process expense reimbursement in FIS
- Step 5** Note the system generated document number on the Expense Report form
- Step 6** File document(s) in accordance with **UofT file plan**

**Forms:** Expense Report/Accountable Advance Form

- <http://finance.utoronto.ca/forms/processing/>

**GTFM Policy:** U of T File Plan:

- <http://finance.utoronto.ca/policies/gtfm/financial-management/source-documents-and-the-audit-trail/records-management-archiving-and-destruction-of-records/>





# Documents to Claim Expense Reimbursement

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**Expense Report / Accountable Advance Settlement Form MUST** be used to process an expense claim.

The form must have the following:

1. **Original** receipts and supporting documentation
2. If an original receipt is missing, a completed and signed **“Missing Receipt”** form
3. Claimant's signature
4. "one-up" approval (i.e. approved by the person to whom the claimant reports)

**Forms for Processing in FIS:** Expense Report & Missing Receipt Forms

- <http://finance.utoronto.ca/forms/processing/>

# Accountable Advances



## What is an Accountable Advance?

Payments made to an individual, via cheque, to cover **future** expenses when all other university payment options have been ruled out.

Processing Accountable Advances:

- **Step 1:** Request Accountable Advance
  - ✓ **Department** completes the **Request for Accountable Advance Form** *prior* to the event
- **Step 2:** Settlement of Accountable Advance
  - ✓ **Department** completes **Expense Report/Accountable Advance Settlement Form** *after* the event

The **request & settlement forms** are sent to:

**Central Accounts Payable**  
Financial Services Department  
215 Huron St., 2nd floor.

**Central Accounts Payable WILL** process the Accountable Advance request and "settlement" transactions in FIS.

**Forms for Processing in FIS:** Request for Accountable Advance Form

- <http://finance.utoronto.ca/forms/processing/>

# Settlement of Accountable Advances

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## What is the settlement of an Accountable Advance?

The repayment of the debt owed to U of T by the individual who received the Accountable Advance.

## Exceptions during Settlement

If the expense claim is:

- **greater** than original advance amount, **an additional cheque will be issued** to the claimant
- **less** than original advance amount, **a personal cheque payable to the “University of Toronto”** is required to be included with the form

**Form:** Expense Report/Accountable Advance Settlement

- <http://finance.utoronto.ca/forms/processing/>

# Expense Reimbursements: Expenses Paid with Personal Funds

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The **preferred method** for reimbursable expenses is using **personal funds**.

The following are used to pay for reimbursable expenses:

- cash and/or personal credit cards
- **U of T Travel and Hospitality card** (i.e., **AMEX** card issued to U of T staff by Procurement Services)

**Procurement Resource:** AMEX Travel and Hospitality Card

- <http://www.procurement.utoronto.ca/programs-and-services/travel-services>

# Expense Reimbursements: Expenses Paid with Personal Funds (cont'd)

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**Expense reimbursements** for university expenses paid for with personal funds will be made by either:

- **U of T Cheque**
  - via “Enter Vendor Invoice” screen
- **Direct Deposit into personal bank account**
  - via ERDD screen
  - via ERDD on the Web

**Training Documentation: ERDD on the Web Workshop**

- <http://finance.utoronto.ca/wp-content/uploads/2015/10/erddonweb.pdf>



# Expense Reimbursements using U of T Cheques

# Reimbursements using U of T Cheque



**U of T cheque** is the **only option** for reimbursing:

- **US** or **Foreign** funds and/or
- **non-employees**

Currency Options:

- Single Currency – payment issued in same currency used when expense was entered
- Dual Currency – payment issued in a currency other than CAD; expense receipts in Canadian and one other foreign currency  
(e.g., cheque issued in \$USD and expenses entered in both \$CAD *and* \$USD)
  - FIS will **automatically calculate exchange rate**

**IMPORTANT:** All Uof T cheques (including **Expense reimbursement cheques**) are produced on Wednesdays.

**QRG:** Expense Reimbursement Single Currency Create:

- <https://sapdocs.easi.utoronto.ca/gm/folder-1.11.3008?mode=EU>

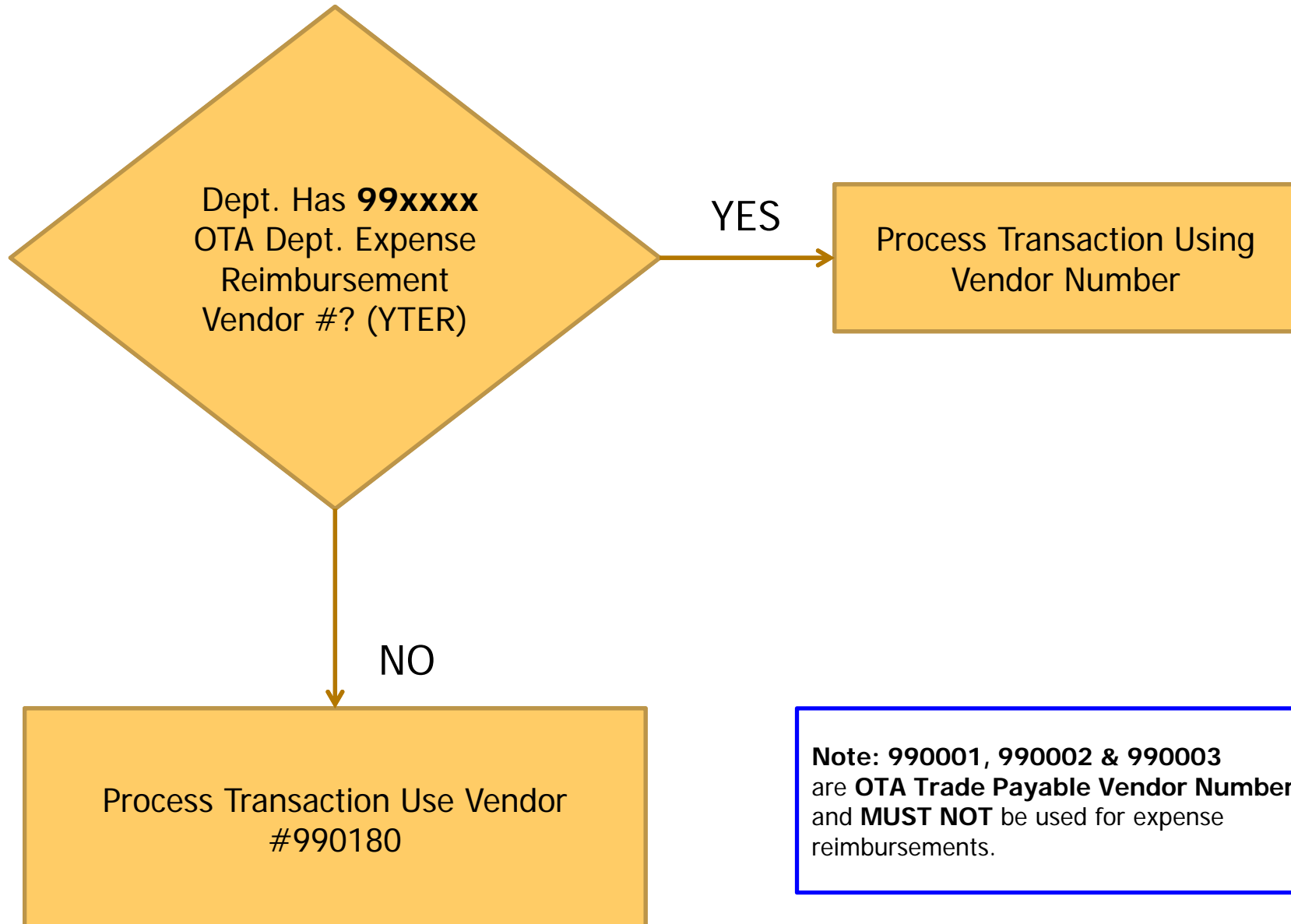
**QRG:** Expense Reimbursement Dual Currency Create

- <http://finance.utoronto.ca/wp-content/uploads/2015/11/Expense-Reimbursement-Dual-Currency-Create-Converted.pdf>

**FAQ:** Cheque Production

<http://finance.utoronto.ca/faqs/cheque-production/>

# U of T Cheque: Which Vendor Number Should be Used?



**Note: 990001, 990002 & 990003**  
are **OTA Trade Payable Vendor Numbers**  
and **MUST NOT** be used for expense  
reimbursements.



# Sample FIS Transaction



## Vendor Invoice Transaction

- G/L acct (FI)
- Business Area (FI)
- Funds Center (or FC/Fund combination) (FM)
- Cost Center or Internal Order (CO)

**Enter Vendor Invoice: Company Code UOFT**

Tree on | Company Code | Hold | Simulate | Park

Transactn: Invoice | Bal. 0.00

Basic data | Payment | Details | Tax | Notes

Vendor: 990004  
 Invoice date: 21.08.2013 | Reference: LPHS, Aug 20  
 Posting Date: 21.08.2013 | Period: 4  
 Document Type: KE:Expense reimb...  
 Cross-CC no.:  
 Amount: 26.45 CAD |  Calculate tax  
 Text: LPHS visit, Aug 10, Amon Tobin  
 Paymt terms: Due immediately  
 Baseline Date: 21.08.2013  
 Company Code: UOFT University of Toronto

Vendor Address:  
 OTA Expense Reimbursement  
 215 Huron Street  
 Toronto ON M5S 1A2

2 Items ( Screen Variant : Line Item Entry - FB60 + FB65 )

Status	G/L acct	Short Text	D/C	Amount i	Tax code	Business a...	Cost center	Order	Funds center	Fund	Commitment itm
✓	840040	Emplfldtrip...	D...	16.45	EA	1000	11042		119820		TRAVEL
✓	835780	Parking ch...	D...	10.00	EE	1000	11042		119820		SERVICES

↑  
FI

Normally "alpha,  
alpha" tax code

↑  
FI

↑  
CO

↑  
CO

↑  
FM

↑  
FM

↑  
FM

# Reimbursements using U of T Cheque (cont'd)



When issuing a U of T cheque to OTA Expense Reimbursement Vendors, it is required to select a “Payment Method” prior to posting the transaction.

## Which Payment Method option do I chose?

OTA Expense Vendors may be reimbursed in **any currency** available in FIS.

On the “Enter Invoice” screen:

Required: Payment tab “**Pmt Method**” field

The screenshot shows the 'Enter Invoice' screen with the 'Payment' tab selected. The 'Pmt Method' field is highlighted with a red box. Other fields include BaselineDt (05.06.2012), Due on (05.06.2012), CashDiscnt, Disc base, Payt Terms (YT00), Days, Days net, Pmt Block (Free for payment), and House Bank.

Select Payment Method:

- **C** = Canadian dollars
- **B** = US dollars
- **D** = Foreign Draft



# Expense Reimbursements Direct Deposit (ERDD) & ERDD on the Web

# Reimbursements Using Direct Deposit

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Expense Reimbursement Direct Deposit (**ERDD**) enables FIS to deposit reimbursements directly into the personal bank account of the individual who incurred the reimbursable expense.

ERDD is used for reimbursements made:

- in **Canadian funds**
- to **active status** U of T staff (appointed & non-appointed)

Deposits to the claimant's HRIS bank account are processed on Tuesdays and Fridays.

**Note:** Deposits **cannot** be redirected to another bank account.

**Frequently Asked Questions (FAQs): ERDD**

<http://finance.utoronto.ca/faqs/erdd/>

**Documentation & Support: Reimbursements**

<http://finance.utoronto.ca/fast/support-documentation/financial-accounting/accounts-payable/reimbursements/>

# Reimbursements using Direct Deposit (cont'd)



ERDDs are *automatically* "Parked" if amount of the claim for:

- **appointed staff** - equal to or >\$10,000
- **non-appointed, casual staff** - equal to or >\$5,000

Reimbursement will **NOT** be processed until a copy of the authorized Expense Report form and receipts are forwarded to Accounts Payable.

Once verified, **Accounts Payable** will post the transaction.

# ERDD Vendors



Finding ERDD vendor number for active, appointed employees and non-appointed employees who have an "8" series vendor number.

- If personnel number is known, enter it in the **Personnel no.** field.

**Note:** If the Personnel Number is **not** known, use **Personnel no.** match code and search using claimant's name.

*Expense reimbursement (direct deposit): Data entry screen*

Create/Update vendor Clear Screen Web based Help

Vendor	<input type="text"/>	Personnel no.	<input type="text"/>	Employee name
				Department
				Address
				Address
Document Date	<input type="text"/>			Document Bal. 0.00
Posting Date	17.03.2010			
Document Type	KF			
Reference	<input type="text"/>			
Currency	CAD			
Doc.Header Text	<input type="text"/>			
Claim Amount	<input type="text"/>			

**NOTE:** If an employee is deactivated and then reactivated, the vendor account will be blocked.

To unblocked the vendor account, contact **Accounts Payable:**

[ap.fsd@utoronto.ca](mailto:ap.fsd@utoronto.ca)

# Creating ERDD Vendor Numbers in FIS

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How is an ERDD Vendor Number created in FIS for an active *appointed* employee?

A nightly program is run to check HRIS for changes in:


- **Status:**
  - **Create:**  
New employee Vendor Numbers
  - **Block:**  
Terminated employee Vendor Numbers
- **Banking Information:**
  - updates vendor account

# Creating ERDD Vendor Numbers in FIS (cont'd)



How is an ERDD Vendor Number created in FIS for an active *non-appointed* (casual) employee?

The **first time** an ERDD is processed:

- Enter the personnel number in the "**Personnel no.**" field
- Click the  Create/Update Vendor button
- System will create an "8" series Vendor Number

After the Vendor Numbers are created a nightly program is run to check HRIS for changes in:

- **Status:**
  - **Create -**  
New employee Vendor Numbers
  - **Block -**  
Terminated employee Vendor Numbers
- **Banking Information:**
  - updates vendor account



# Reimbursements using Direct Deposit – On the Web



The **ERDD on the Web screen** is accessible through **EASI Administrative Web Services** site.

The application will allow them to **enter** claims for:

- themselves
- other eligible employees

If a monthly paid, appointed staff member does not have an SAP user id or an ESS user id, contact [access.easi@utoronto.ca](mailto:access.easi@utoronto.ca) to request access.

**\*NOTE:** *Non-appointed SAP users (e.g., casual staff) with authorization to post ERDDs through FIS can also contact [access.easi@utoronto.ca](mailto:access.easi@utoronto.ca) to request access to the web application.*

## EASI Administrative Web Services: ERDD

- <http://aws.utoronto.ca/services/expense-reimbursement-direct-deposit-erdd/>

## AMS System Access Forms:

- <https://easi.its.utoronto.ca/access/ams-system-forms/>

# Advantages of ERDD on the Web

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1. Single updating point:
  - the data is transmitted directly to FIS from the web so no need to manually enter the claim into FIS
2. Status and history of claims is available online:
  - claimants with access to ESS can track status of claim online rather than having to contact the Business Officer or processor
3. Saves Time: **Contains many defaulting features**
  - per diem and KM rates are defaulted
  - the funding source can be entered once and copied to all lines
4. Calculating Foreign Exchange:
  - **foreign exchange calculation worksheet** is available within the web form
5. Making Changes to ERDD on the Web form:
  - **update, save and retrieve** a created form **before it's submitted for posting**
  - form can be **deleted** prior to being posted

**QRG:** ERDD on the Web documentation

- <http://finance.utoronto.ca/fast/support-documentation/financial-accounting/accounts-payable/reimbursements/>

**QRG:** ERDD on the Web - Using the Foreign Exchange Worksheet

- <http://finance.utoronto.ca/wp-content/uploads/2015/11/erddwebfx.pdf>

# Reimbursements using Direct Deposit – On the Web



## Create Own

screen:

- Used to enter ERDD information when **you** are the claimant

## Create for Others

screen:

- Used to enter ERDD information when entering claim information on behalf of someone else

## Display/Edit Claim

- Used to display and make changes to created claims

**Note:** After claim is “submitted”, **only** those with **posting access** can **make changes**. All others can only view the claim in this tab.

## Check Status/Delete

screen:

- check status of claim
- delete if not “submitted”

Home screen

The screenshot shows the 'ERDD Home' screen with a navigation bar containing five tabs: 'ERDD Home', 'Create Own', 'Create for Others', 'Display/Edit Claim', and 'Check Status/Delete'. Below the tabs, the page title is 'Expense Reimbursements Direct Deposit on the Web Home'. A pink banner states 'To be used only for Direct Deposits to a Canadian Bank.' Below this, instructions read: 'Use the Tabs above to access ERDD on the Web Services. Note: Original receipts are required for expense reimbursement.' A final instruction says: 'When you are finished, please Log-off using the Log-off link on the blue bar above.' At the bottom, it says: 'If you need immediate assistance, please contact the FAST Team'. The footer includes the University of Toronto logo and the text: 'A University Web Service designed and maintained by the Department of Administrative Management Systems'.

## QRG: ERDD on the Web documentation

- <http://finance.utoronto.ca/fast/support-documentation/financial-accounting/accounts-payable/reimbursements/>

# ERDD on the Web – Create



Create Own

Create for Others

## Characteristics:

- Similar to **Expense Report/Accountable Advance Settlement** form
- Automatically populates claimant information:
  - Personnel #
  - Name
  - Department
  - G/L accounts
- Can copy account codes for all line items

**Note:** To process an ERDD for someone else, you must have their **Personnel #**.

**Foreign Exchange Worksheet**

	Amount (Cdn\$)	G/L	Tax	CostCtr	Order	Fund	FC	C/In
Airfare	Travel within Canada	840010	ER					TRAVEMPL
Attach proof of payment & proof of air travel	Travel to USA from Ontario	840010	EE					TRAVEMPL
	All other Airfare	840010	E0					TRAVEMPL
Accommodation	ON (13%HST)	840020	ER					TRAVEMPL
	PEI, NS, NF, NB (15%HST)	840020	EN					TRAVEMPL
	All other provinces /territories	840020	EE					TRAVEMPL
	USA / International	840020	E0					TRAVEMPL
Allowance	Per Diem:	In Canada	USA/International	Press Enter for results				
*Tax codes used	# of Breakfasts	x\$11/day	x\$15/day	840030	EA			TRAVEMPL
for Allowances	# of Lunches	x\$17/day	x\$22.50/day	840030	EA			TRAVEMPL
as follows:	# of Dinners	x\$27/day	x\$37.50/day	840030	EA			TRAVEMPL
EA = In Canada	OR	# of days	x\$55/day	x\$75/day	840030	EA		TRAVEMPL
EO = USA/Intl	# of kilometers	x \$0.54/km		840040	EA			TRAVEMPL

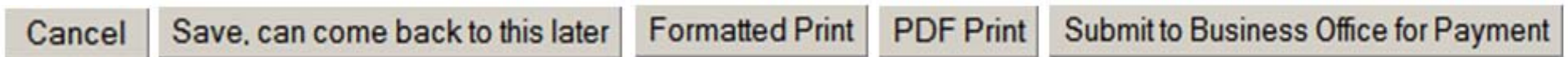
**QRG:** Expense Reimbursement Direct Deposit (ERDD) on the Web: Create, Save, Submit and Post  
<http://finance.utoronto.ca/wp-content/uploads/2016/01/erddwebedit.pdf>

# ERDD on the Web – Create (cont'd)

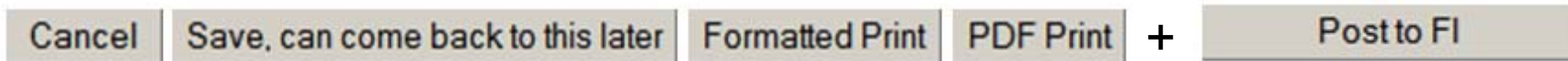


Depending on your authorization, the options to **submit** an ERDD claim may be different.

Non - Business Officer status (without *posting access*):



Business Officer status (with *posting access*):



**QRG:** Expense Reimbursement Direct Deposit (ERDD) on the Web: Create, Save, Submit and Post  
<http://finance.utoronto.ca/wp-content/uploads/2016/01/erddwebedit.pdf>

# ERDD on the Web – Display/Edit Claim



**Reminder:** Only users who have *posting access* are able to make changes to a “submitted” claim.

ERDD Home Create Own Create for Others **Display/Edit Claim** Check Status/Delete

## Expense Reimbursements Direct Deposit on the Web

The dropdown list below defaults to "All" and contains ERDDs created by your UserID and/or in your org unit. Click on the appropriate claim, then use the "Retrieve Selected ERDD above" button to view it.  
NOTE: The information in the dropdown list is in the format Audit# / Claim name / Travel from date / Status.

ERDD Audit# 2014030663 / LG2013PIZZA LUNCH / 20.12.2013 / Sent to AMS

Retrieve Selected ERDD above

To filter the dropdown list, choose one of the options below and press ENTER.  
Use the dropdown list above to view claims within the filtered list.  
Click on the appropriate claim, then use the "Retrieve Selected ERDD above" button to view it.

Saved  (number)  most recent claims  
 Submitted to Business Officer  claims created between (ddmmyyyy)  and   
 Submitted to AMS for Direct Deposit  All

OR

To filter the list by a Personnel#, select an option above, enter the specific Personnel# and then press ENTER.

Personnel#

Select previously created ERDD claim from dropdown.

**Note:** When an ERDD claim is created, the system generates an “ERDD Audit #”

Click to get ERDD document

Select one of these checkboxes to narrow down search results

If the ERDD claim does not appear in dropdown list, search using the Personnel #

**QRG:** ERDD – Display, Check Status or Delete Saved Document

<http://finance.utoronto.ca/wp-content/uploads/2016/01/erddwebedit.pdf>



# Reimbursements using Direct Deposit (cont'd)



The claimant will be notified via e-mail when payment has been processed.  
Example:

**Note:** The e-mail is generated using the e-mail address listed in HRIS records.

From: accountspayable.financialservices@utoronto.ca [mailto:accountspayable.financialservices@utoronto.ca]  
Sent: Tuesday, August 24, 2010 5:47 PM  
To: Joann Mussomeli  
Subject: Expense Reimbursement Notification

The following payment should be deposited in your bank account within 3 business days of this date ( 24 August 2010 ):

Reimbursement Amount (\$CDN): 154.82  
Claimant Name: Joann Mussomeli  
Vendor Number: 809421  
Reimbursement Document Number: 2350124831  
Reason for reimbursement: Mussomeli-Expense Reimb  
Payment Document Number: 7808152873

Please notify us immediately by replying to this message if the following events have occurred:

- 1- This payment does not belong to you
- 2- You have received this communication in error
- 3- You do not receive your claim payment within 3 business days of the payment processing date

The University of Toronto has the sole right to correct any error(s) regarding a direct deposit expense reimbursement payment.

The University of Toronto ensures that your personal and financial information is secure and handled with care.

Accounts Payable  
Financial Services Department

## Important:

If you receive this confirmation email, but the money is not deposited into your bank account Proceed to:

1. Contact Accounts Payable at [ap.fsd@utoronto.ca](mailto:ap.fsd@utoronto.ca)

**Note:** Typically the funds do not get deposited if your banking information has not been updated in HRIS.

2. **update your banking information**

3. **reprocess ERDD**

**Employee Self-Service (ESS):** To update banking & e-mail address information

- <http://aws.utoronto.ca/>



# Correcting Expense Reimbursement Documents

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An ERDD document can only be reversed *prior* to the payment run.

## Why?

Once the payment occurs, as part of the **twice weekly ERDD transmission** to the bank, the payment is:

- deemed to be “**cash**ed” *and*
- a **clearing document is created**

When a clearing document exists, the **Document Reversal** function is not possible.

**QRG:** Expense Reimbursement Direct Deposit (ERDD) Reverse  
<https://sapdocs.easi.utoronto.ca/gm/folder-1.11.3014?mode=EU>

**QRG:** Document Reverse (for expense reimbursements using U of T cheque)  
<https://sapdocs.easi.utoronto.ca/gm/folder-1.11.3030?mode=EU>



# Correcting Expense Reimbursement Documents (cont'd)

**SAP MENU PATH:** Accounting >> Financial Accounting >> General Ledger (or Accounts payable) >> Document >> Display

**Transaction Code:** FB03

**Document Overview - Display**

Doc.Type : KF ( KF:Expense reimb.-DD ) Normal document  
 Doc. Number 2350176701 Company code UOFT Fiscal year 2011  
 Doc. date 05.04.2011 Posting date 05.04.2011 Period 12  
 Calculate Tax   
 Doc.currency CAD  
 Doc. Hdr Text NAMARO 20110112 TORONTO T

**Double click on the vendor line (item # 1)**

Itm	Account	Account short text	PK	Amount	CoCd	Tx	BusA	Cost Ctr	Order	Funds Ctr	Fund	Chmt Item
1	40688	Angela M Namaro	31	77.25-	UOFT	ER	1000					PAYABLE
2	845000	Taxi/Bus fare	40	71.15	UOFT	ER	1000	13424		100654		SERVICES
3	260011	HST (PVAT) Rec & Pay	40	3.97	UOFT	ER	1000			101286		TAXES
4	260001	HST (GST) Receivable	40	2.13	UOFT	ER	1000			101286		TAXES

**QRG:** Document Display

- <http://finance.utoronto.ca/wp-content/uploads/2015/11/docdisplayje.pdf>

# Correcting Expense Reimbursement Documents (cont'd)



## Line Item Display:

The "**Clearing**" fields only exists if the payment has been processed and the money has been transferred to the individuals' personal account

**Display Document: Line Item 001**

Additional Data

Vendor	840688	Angela M Namaro	G/L Acc	514000
Company Code	UOFT	215 Huron Street		
University of Toronto		Toronto	Doc. no.	2350176701

Line Item 1 / Invoice / 31

Amount	77.25	CAD		
Tax Code	ER			

Additional Data

Bus. Area	1000			
Disc. base	77.25	CAD	Disc. Amount	0.00 CAD
Payt Terms	YT00		Days/percent	0 0.000 % 0 0.000 % 0
Bline Date	05.04.2011		Fixed	
Pmnt Block			Invoice ref.	/ / 0
Pmt Method	R Pmt meth.supl.			
Clearing	08.04.2011 / 7800173002			
Assignment	23501767012011			
Text	NAMARO 20110112 TORONTO T			Long text

← Clearing document

# Correcting Expense Reimbursement Documents (cont'd)

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If a **clearing** document has been created in FIS, it indicates that a cheque has been issued or cash has been transferred out of U of T's bank account.

If the direct deposit has been made, **depending on the type of error**, the following corrections are possible:

## **Incorrect Account Codes/Assignments:**

- corrected using Journal Entries

## **Common Errors: Incorrect Payee or Payment Amount :**

- **Incorrect Payee**
  - Request repayment from incorrect payee and deposit monies into the departmental accounts and reissue payment to correct payee.
- **Incorrect Amount**
  - **Too much?** – Request repayment from payee and deposit monies into the departmental accounts. All repayment cheques should be made payable to the **“University of Toronto”**.
  - **Too little?** – Issue an additional payment to make up difference.

**QRG:** Journal Entry Create

<https://sapdocs.easi.utoronto.ca/gm/folder-1.11.2406?mode=EU>

**Training Documentation:** G/L Account Postings – Basic Data Entry

[http://finance.utoronto.ca/wp-content/uploads/2015/10/gl\\_account\\_posting.pdf](http://finance.utoronto.ca/wp-content/uploads/2015/10/gl_account_posting.pdf)

# Common Errors Caught by Internal Audit

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Internal Audit is mandated to assess departmental compliance with policy on a random basis.

## Common Reimbursement Errors:

- Missing Expense Report Form
- Missing itemized receipts or supporting documentation (i.e., too much reliance on **Missing Receipts** form)
- Receipts in foreign languages without descriptions and clarifications of expense
- Ineligible support documentation (e.g., email correspondence, research notes)
- Lack of "one-up" approval, particularly for **upgrades to Business Class Travel**
- Ineligible expense claims (e.g., AMEX late payment charge)
- Inaccurate calculations:
  - Incorrect per diem
  - Difference between AMEX and supporting invoices
  - Difference in amount claimed vs. supporting invoices
- Incorrect tax code used
- Incorrect method of reimbursement (e.g., using accountable advance vs. expense reimbursement)
- Untimely settlement of accountable advance (e.g., more than 3 weeks)

**University of Toronto Policy:** Internal Audit Policy

[http://www.internalaudit.utoronto.ca/About\\_Internal\\_Audit/Internal\\_Audit\\_Policy.htm](http://www.internalaudit.utoronto.ca/About_Internal_Audit/Internal_Audit_Policy.htm)

# WEB Documentation

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- **Reference Guides:** Accounts Payable Transactions  
<http://finance.utoronto.ca/fast/support-documentation/financial-accounting/accounts-payable/>
- **Financial Forms**  
<http://finance.utoronto.ca/forms/processing/>
- **Tax Code Table**  
<http://finance.utoronto.ca/wp-content/uploads/2015/09/hstcodes.pdf>
- **Policy information can be found in the Guide to Financial Management (GTFM):**
  - **Purchasing & Payments to Vendors**  
<http://finance.utoronto.ca/policies/gtfm/purchasing-and-payments-to-vendors/>
  - **Travel and Other Reimbursable Expenses**  
<http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/>

# NEED HELP?

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<https://easi.its.utoronto.ca/ams-help-form/>

Help is a facility for all AMS subsystems:

- Use the WEB form found at the above address
- Select the appropriate AMS module  
(e.g., FIS: FAST Team)
- Complete all the information required on the form
- Click on the **Send it!** button

**Mail box is monitored Monday to Friday  
9:00 a.m. - 5:00 p.m.**

# FAST Team Contacts

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Manager	Lorena Gaudio <a href="mailto:lorena.gaudio@utoronto.ca">lorena.gaudio@utoronto.ca</a>	978-2802
Assistant Manager	Chris Dimitriadis <a href="mailto:chris.dimitriadis@utoronto.ca">chris.dimitriadis@utoronto.ca</a>	946-3153
Business Analyst	Cheryl Rhind <a href="mailto:cheryl.rhind@utoronto.ca">cheryl.rhind@utoronto.ca</a>	946-3373
Business Analyst	Maryanne McCormick <a href="mailto:m.mccormick@utoronto.ca">m.mccormick@utoronto.ca</a>	946-3291
Business Analyst	Nusrath Mohiuddin <a href="mailto:nusrath.mohiuddin@utoronto.ca">nusrath.mohiuddin@utoronto.ca</a>	978-4042
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