



**Record of Receipt and Business Purpose**

TO BE COMPLETED BY CLAIMANT						CLAIMANT		PI / BUSINESS OFFICER				
Receipt No.	Date of purchase	Vendor	Expense category	Description	Amount in original currency	Original currency	Exchange rate	Cost in CAD	Cost Centre or Internal order	Fund Centre (CFC)	Fund	Assignment
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												

Foreign Exchange - when translating expenses paid in foreign currencies, the rate to be used should be the rate paid when the foreign currency was purchased. The foreign exchange rate must be shown for each date matching the receipt date.

Documentation showing how the exchange rate was determined must be attached to the claim. You may attach a redacted credit card statement showing the expense, the exchange rate, and the converted amount; or a print-out from an approved foreign exchange website showing the exchange rate on the date the expense was incurred.

Approved foreign exchange websites:

[Bank of Canada Daily exchange rates: Lookup tool \(bankofcanada.ca\)](#)

[Xe Currency Converter \(xe.com\)](#)

[ONDA Currency Converter \(oanda.com\)](#)



# University of Toronto

## REIMBURSABLE EXPENSES FOR WHICH THERE IS NO ORIGINAL RECEIPT (Rev.-Dec07)

To be completed by Claimant and attached to the appropriate reimbursement request form.  
(e.g., Expense Reimbursement forms, Accountable Advance Settlement requests, etc.)

	Currency
Canadian	<input type="text"/>
United States	<input type="text"/>
Other (Please specify)	<input type="text"/>

### INELIGIBLE TRAVEL EXPENSES:

- Parking and other traffic fines
- Personal travel insurance
- Service charges on personal credit cards
- Late payment charges on both personal credit cards and the University travel cards

The following is a detailed list of expenses incurred while conducting business or carrying out related duties on behalf of the University and for which there are no original receipts:

Date	Purpose / Type of expenditure	Vendor / Location	Reason for no receipt	Amount paid
<b>Total Expenses</b>				<b>\$0.00</b>

**I acknowledge that original detailed receipts are necessary for reimbursement per University policy, and will endeavour to adhere to this requirement on future expense claims. I also understand and acknowledge that Canada Revenue Agency may consider all amounts paid to individuals without receipts to be taxable income. Please approve the total amount of expenses incurred without original detailed receipts for reimbursement as noted above.** <https://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/>

Claimant's Signature:	Title	Date
Print Name:	Department: Canadian Institute for Theoretical Astrophysics (CITA)	
Approval Signature:	Title Interim Director	Date:
Print Name: Shantanu Basu	Department: Canadian Institute for Theoretical Astrophysics (CITA)	

## Per Diem Meal Allowance

Enter the amount for each meal claimed - see total below

[Reimbursement Rates \(utoronto.ca\)](http://utoronto.ca)

Day	Date	Breakfast	Lunch	Dinner
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
<b>Total (CAD)</b>				

Rates (CAD)	In Canada	USA or International
Breakfast	\$20	\$25
Lunch	\$25	\$30
Dinner	\$55	\$70

A fixed allowance covering meals and incidental expenses (e.g. gratuities for housekeeping services and bellhops, etc.) may be claimed, without receipts, in lieu of specific expense reimbursement, in Canadian dollars, as stated above.

Please note that it is not permitted to claim a full day per diem when at a conference if the conference fees include a meal component, or if travel begins in the middle of the day.

For long-term travel in excess of 30 consecutive days in one location, the meal allowance rates will be reduced to 75% of the applicable per diem rate for the entire length of stay.

## Expense Reimbursement Checklist

It is both the claimant's and approver's responsibility to ensure that the expenses have been incurred for legitimate university business purposes, as well as reasonable and appropriate for the business activity undertaken.

The claim meets the terms and conditions imposed by the funding source from which they are paid; UofT policy, divisional/departmental policy or granting agency guidelines, whichever imposes the greater restrictions.

Claimant should obtain/retain evidence of payment if they have reimbursed another individual for expenses they are claiming, particularly in the case where their receipt is in the name of another individual.

Expense categories		Original receipt requirements/supporting documentation	Policy
<b>Proof of Payment</b>	1	All itemized receipts showing payment method (credit card or cash)	If proof of payment is not indicated on the original receipt, a redacted copy of a credit card statement may be required (e.g., Airfare, Conference Registration fees).
<b>Hospitality</b>	1	Itemized restaurant receipt	Expenses must be paid by the most senior University person in attendance when other U of T employees are present. No alcohol is permitted for regular in-house meetings between University employees. No alcohol can be reimbursed from any NSERC or Tri-agency research grants.
	2	Payment receipt (showing method of payment and amount)	
	3	Brief explanation of business purpose of the hospitality	
	4	Names of all guests or group involved	
	5	Seminar info (speaker info and seminar abstract) if the meal is with seminar speaker	
<b>Conference Registration</b>	1	Registration confirmation/receipt (showing your name)	
	2	Payment receipt (showing method of payment and amount)	
	3	Conference webpage and abstract	
	4	For graduate students only: brief explanation how the conference relates to your study	
<b>Airfare</b>	1	Flight itinerary/receipt (showing destination, flight number, ticket class)	The standard class of service is the least expensive <b>economy</b> class fare. Seat selection and flight cancellation are allowable expenses. Pre-authorization by the dean or director is required for business or premium economy. When personal travel is combined with business travel, the employee will be reimbursed for only the business portion of the trip at the lowest available fare.
	2	Payment receipt (showing method of payment and amount)	
	3	Boarding pass (electronic or mobile screenshot or photo of paper version)	
	4	Quote of return airfare from Toronto when combining personal travel with business	
<b>Accommodation</b>	1	Hotel statement (showing guest charges, check in/out dates)	The standard is a single room with a private bath in a business class hotel. If a partner accompanies the traveller, any excess room charges to accommodate the partner are not allowable.
	2	Booking confirmation if booked from third party (i.e. Expedia)	
	3	Payment receipt (showing method of payment and amount)	
	4	Proof of stay for AirBnB (email/message from host confirming stay)	
<b>Meals</b>	1	Detailed itemized receipts (showing date and location)	A per diem allowance may be claimed in lieu of actual meal costs, or combinations of per diems and receipts are allowed for the same day. The meal per diem allowance is not available where meals are included as part of another reimbursable item (e.g., conference fees, airfare charge).
	2	Payment receipt (showing method of payment and amount)	
<b>Public Transit, Rail/Bus</b>	1	Receipt for ticket, or	
	2	Presto card transaction for the date of travel	
<b>Taxi/Uber</b>	1	Payment receipt (showing method of payment and amount)	
<b>Car Rental</b>	1	Rental payment receipt (showing method of payment and amount)	The standard for vehicle rental is a midsize car. Reasonable for round trips up to 500km. The purchase of CDW is an allowable expense for domestic rentals. For rentals outside North America, both CDW and Liability insurance should be purchased. Use Enterprise Rent-A-Car UofT discount code L400181
	2	Rental contract (showing dates and rates)	
	3	Receipts for gas purchases (showing method of payment and amount)	
<b>Mileage for personal car</b>	1	Google map directions showing destination and driving distance	For trips up to 500km round trip. Claim will be limited to the equivalent least expensive mode of transportation to and from that

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

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

[https://www.nserc-crsng.gc.ca/InterAgency-Interorganismes/TAFA-AFTO/guide-guide\\_eng.asp](https://www.nserc-crsng.gc.ca/InterAgency-Interorganismes/TAFA-AFTO/guide-guide_eng.asp)