

**Effective: October 1, 2019**

## Introduction

This **Research Supplement** provides additional travel and expense reimbursement guidance to address requirements that are specific to Research staff at Unity Health Toronto. It applies to reimbursement of expenses from Research accounts. **Note:** Externally sponsored research funds are to be spent in accordance with the spending restrictions stated in the agreement. If eligible expenses are not specifically addressed, the Network's expense rules apply.

The purpose is to ensure that Research staff have a clear and consistent understanding of policy and associated procedures for business travel and expense reimbursement. This Research Supplement complements the [Travel and Expense Reimbursement Policy](#) and is to be read in conjunction with the Policy.

## Scope and Application

The Research Supplement applies to all Unity Health Toronto staff, involved in conducting or supporting research, at or under the auspices of the hospital. Unless indicated otherwise, all Research staff are expected to comply with these supplementary regulations.

Unity Health Toronto requirements represent the minimum standards for all staff. Where granting agency guidelines or the terms of a specific grant are stricter or impose greater restrictions than Unity Health Toronto, those requirements will override Unity Health Toronto requirements. Additionally, physicians and staff are bound by Research grant guidelines and Canadian Medical Association guidelines.

## Guiding Principles and Best Practices

In addition to the guiding principles and best practices stated in the Travel and Expense Reimbursement Policy, Research staff are expected to be guided by the following:

- Reimbursement expenses must support the research objectives of Unity Health Toronto.
- Research staff have a stake in keeping travel costs and research expenses reasonable, to ensure appropriate and economical use of grant funds received.
- Research grant dollars may only be used for travel if permitted by the terms of the specific research grant that is funding the travel expense.

## Approval for Exceptions

This Supplement is intended to be sufficiently robust in order to meet accounting and accountability requirements, but flexible enough to accommodate unusual or extenuating circumstances specific to Research.

Either the Vice President, Research, the Director, Research Operations, or the Manager, Research Finance has the authority to approve exceptions to Research requirements.

## Research Guide

This document is meant to provide guidance; however, it does not attempt to cover every reimbursement scenario that may arise. Research staff are expected to apply the guidance provided, exercise sound judgement, and demonstrate the prudent and responsible use of Research funds.

Expense	Research Requirements												
<b>Alcohol</b>	<p>A new provincial mandate (July 2018) prohibits the reimbursement of alcohol as a business expense by publicly funded organizations. The act or even the perception that alcohol costs are being reimbursed for Research activities under the guardianship of Unity Health Toronto, may be cause for concern</p> <p>In line with the provincial mandate, the cost of alcohol will not be reimbursed as a business expense, even if it is permitted by the funding agency.</p>												
<b>Business Meals</b>	<p><b>Business Meals</b> – A meal attended by at least one Unity Health Toronto staff and at least one other non-staff, for the purpose of discussing current business activities or to develop future business opportunities.</p> <p>Business meals are reimbursable, provided original receipts are submitted for all expenses and that the 1) occasion, 2) name of business associates, and 3) business discussed, are noted on the receipt. Business meals are reimbursed at the same thresholds as meals while travelling (i.e., B= \$25, L=\$25, D= \$50).</p>												
<b>Meals While Travelling</b>	<p>Grant funds must be used effectively and economically, and the expenses incurred must be essential for the research for which the funds were awarded. Reasonable meals while travelling are generally supported by grant funds.</p> <p>If permitted and utilized by research funds, Researchers may be reimbursed for up to \$100 per day for research related meal expenses incurred (B= \$25, L=\$25, D= \$50). A day is considered Eastern Standard Time or Eastern Daylight Time, as observed in Toronto, Canada. Original receipts are required plus all other supporting documents.</p> <p>Without specific direction regarding meal rates in the Research contract, business meals are reimbursed according to the established Network meal rates.</p> <p><b>Network meal rates – Max \$45/day</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Meal</th> <th>Within Canada (CDN \$\$)</th> <th>Outside Canada (US \$\$)</th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td>\$10.00</td> <td>\$10.00</td> </tr> <tr> <td>Lunch</td> <td>\$12.50</td> <td>\$12.50</td> </tr> <tr> <td>Dinner</td> <td>\$22.50</td> <td>\$22.50</td> </tr> </tbody> </table>	Meal	Within Canada (CDN \$\$)	Outside Canada (US \$\$)	Breakfast	\$10.00	\$10.00	Lunch	\$12.50	\$12.50	Dinner	\$22.50	\$22.50
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<b>Pre-approval</b>	<p>Travel pre-approval for Research staff is more of a verification process - to make sure grant funds are available and grant objectives are aligned.</p> <p>Where a Research project is in a deficit position, travel requests must be pre-approved by the Director, Research Operations <b>prior to</b> completing the Unity Health Toronto Travel Request Form.</p>												
<b>Business</b>	Economy is the first and recommended option when selecting flights for travel. On an												

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<b>Class</b>	exception basis, Research staff may travel by Business Class if grant funds allow and there is a valid reason (physical limitations, etc.). If Business Class is chosen because Economy does not exist, proof of the absence of Economy is required (for example, copy of seat availability).
<b>Travel and Changes</b>	Research staff must not select another higher cost flight, i.e., non-stop etc. unless they have the approval of the PI for the project or Director, Research Operations.  A traveller may change/cancel a ticket up to \$300 prior to departure without approval. Any subsequent changes must be approved by either the PI for the specific project or the Director, Research Operations
<b>Group Travel</b>	Travel requests that show more than five (5) people attending the same conference, meeting, training and/or seminar must be approved by the Director, Research Operations.
<b>Personal Vehicles</b>	Requests for reimbursement must be supported by: Log which tracks the distance incurred between destinations (Google Map (or other) printout is sufficient) Purpose of travel with personal vehicle Approval from manager ***The current mileage rate is \$0.40/km***
<b>Computer and Related Expenses</b>	Ordering (purchase or rental) computer hardware, peripherals or software that connects to the hospital network is not permitted. Such requests must be directed to the Deputy Chief Information Officer (Deputy CIO).  In order to receive reimbursement for the acquisition of computing devices: The acquisition must be eligible under the Research activity requirements; and Pre-approval to purchase/rent must be received from the Principal Investigator (PI) or Director of Research Operations, regardless of whether the device is connected to the Unity Health Toronto network.
<b>Future Events</b>	There is no reimbursement for future events. Reimbursing expenses for an event to be held in the future is a potential internal control risk that will not stand up to audit scrutiny.  In order to be reimbursed for an event, proof of attendance is required to ensure that an expense was incurred and that it was for the stated purpose. Provide proof of attendance for conference, courses, trip or any related event by way of the appropriate:  Event schedule Certificate of completion Course agenda Other supporting documents
<b>Credit Card and P-card Purchases</b>	If a purchase is made through a credit card, the statement in the payee's name, line transaction and credit card number must be provided. This helps to ensure: Reimbursement to the appropriate Research staff Accurate foreign currency conversion Proof of payment in the absence of paid receipts  The use of joint cards is discouraged, as it requires additional investigation and supporting documents, prior to authorizing payment.

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<p><b>Petty Cash Float</b></p>	<p>Until a suitable replacement is obtained, Petty Cash Floats will be employed, only for individuals external to the network who may not be able to receive (no fixed address, no bank account, etc.) any other type of payment from Unity Health Toronto. Petty Cash Float is <b>only</b> for participant honorarium, not for travel, food, supplies, etc., and is limited to one Petty Cash Float per activity.</p> <p>No single participants should receive \$500 or more from Petty Cash Floats. Recipients receiving \$500 or more in a given calendar year should be paid directly from Accounts Payable (AP), and AP will report the total income payment to payroll by end of December for a T4A be issued in early January. A Social Insurance Number will need to be provided to facilitate the payment.</p>		
<p><b>Supporting Documents</b></p>	<p>While it is important to protect the integrity of Research and participants' right to privacy, it is equally important that Unity Health Toronto meet accounting and reporting requirements. <b><i>It is up to the requester to provide the applicable evidence to support the expense claim:</i></b></p> <p><b>Travel</b> Original receipts Business reason for the trip Business reason why flight was chosen (most affordable) Boarding Pass, either electronic or hard copy (photocopy allowed) Travel itinerary</p> <p><b>Accommodation</b> Original receipts Business reason for accommodation Business reason why hotel was chosen (same as conference) Hotel invoice photocopy is acceptable. Confirmation is not sufficient because hotels only charge when you check out</p> <p><b>Meals/Food/Beverages (non-alcoholic)</b> Original receipts Business reason for meal Names of attendees if applicable</p> <table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top;"> <p><b>Conference</b> Receipts Event schedule Certificate of completion Course agenda if applicable Final Grade if applicable</p> </td> <td style="vertical-align: top;"> <p><b>Course</b> Receipts Certificate of completion Course agenda if applicable Final Grade if applicable</p> </td> </tr> </table> <p><b>Taxi</b> Original receipts</p>	<p><b>Conference</b> Receipts Event schedule Certificate of completion Course agenda if applicable Final Grade if applicable</p>	<p><b>Course</b> Receipts Certificate of completion Course agenda if applicable Final Grade if applicable</p>
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<p><b>Requisition Package</b></p>	<p>If Research Finance is not able to follow the submitted requisition, Finance reserves the right to deny payment and communicate to the requester of the issue with the package. Submitted requisition packages must be organized in the same sequence listed from the cover page/requisition form. Items must be clear, relevant and detailed enough for the reviewer to understand the business reason of the expense.</p>		
<p><b>Gift Cards</b></p>	<p>If using gift cards to compensate participants for taking part in a research study:</p>		

	<p>The cards must be distributed upon completion of the survey/participation. It is not acceptable to mail gift cards to participants as they may be easily lost and are not traceable.</p> <p>E-Gift cards may be considered as an alternative to physical gift cards.</p> <p>It is recommended that low cost gift cards be used when compensating participants. Cards that incur an activation fee upon purchase (e.g., Visa gift card) are discouraged.</p> <p>Unused cards must be returned and funds credited back to the original source of payment.</p> <p>Gift cards may not be used to reimburse study participants for travel, meals or other expenses.</p> <p>Gift Cards act as Cash and if the study participant receives \$500.00 or more, Unity Health Toronto will require the participant's SIN number for tax purposes. This is a requirement by the Canada Revenue Agency.</p> <p>Gift cards may not be used for any purpose other than the purpose specified in the study protocol.</p> <p>Gift cards must be properly secured. Lost or stolen cards, is the responsibility of the Principal Investigator and not Unity Health Toronto or the Research Study/Project.</p> <p><b><i>Gift cards may be purchased with P-cards or personal credit cards.</i></b></p> <p>If gift cards are purchased through a personal credit card, the employee will be reimbursed for the cost once distribution of the gift cards is complete and supporting documentation is provided such as:</p> <p>Gift Card Log - If confidentiality is required, study participant ID is acceptable if name requirement poses a problem with REB.</p> <p>Original Receipts</p> <p>Signature/Approval from PI and RFA</p> <p>Credit Card statement with:</p> <p>Card owner name;</p> <p>Card number; and</p> <p>Line transaction.</p>
<b>Consultant/ Contractor</b>	<p>Consultants/contractors who are part of the Research Department (their agreement with Unity Health Toronto is not an employment agreement) are outside the scope of the Policy. They are governed by the terms of their Research Service Provider Agreement with the Network.</p> <p>If occasional business expenses incurred by a contractor are expected to be paid for by grant funds, such provisions are to be included in the Research Service Provider Agreement.</p>
<b>Exceptions</b>	<p>It is recognized that there could be situations that deviate from the Policy, resulting in expense claims that seem above standard. In those situations, it is necessary to submit with the expense claim, the supporting rationale:</p> <p><b>Why</b> does the expense not align with economical and reasonable use of funds?</p> <p><b>Who</b> took the flight, stayed at the hotel (family/friends or just you)?</p> <p><b>What</b> arrangements did you make (fly first class, purchase specialty food, fine dining?)</p> <p><b>When</b> was the expense incurred?</p> <p><b>Where</b> did you travel to, purchase meals?</p> <p><b>How</b> did you make your purchase arrangements (World Wide One Travel, other)?</p>

## Frequently Asked Questions (FAQ)

<b>Accountability</b>	<b>Fairness</b>	<b>Transparency</b>	<b>Value for Money</b>
<p><b>What supporting documents do I need to be reimbursed for external payments?</b> Every effort from the study team to communicate the requirements for reimbursement to the study participants should be taken. If a particular piece of backup is not available, please follow the guidance provided for Exceptions.</p>			
<p><b>Is the interest on my credit card reimbursable?</b> Credit card fees and late payment charges are not reimbursable (see Policy 5.2 Ineligible Expenses)</p>			
<p><b>Why does the hospital require my credit card statement, but not my bank statement when I use my interact card?</b> There is a risk for credit card purchases because the hospital also has a P-Card. Finance needs to ensure we pay the correct payer when a credit card is used. There is no interact card for the hospital.</p>			
<p><b>Are my personal phone calls and long distance charges reimbursable?</b> Long distance business and personal calls are reimbursed; however, discretion should be used in the frequency and length (see Policy Appendix B, Other Expense).</p>			
<p><b>When is it acceptable for me to submit photocopies instead of original receipts?</b> Original receipts remove the risk of a requester submitting the same expense twice. In case a receipt is lost, the requester's manager must sign off on the request.</p>			
<p><b>Why must I fill out the Account Code on the Reimbursement Requisition Form?</b> The Account and Sub Account codes mentioned on the expense reimbursement form must be filled out accurately. Accurate coding is critical for quick and smooth preparation of your financial reports for internal and external management use.</p>			
<p><b>I purchased 10 gift cards, but only distributed five so far, when can I claim the expense?</b> After the gift cards are distributed, when you are able to provide evidence of distribution (e.g., log) and relevant supporting documents, you may submit your claim.</p>			

**Contacts**

For additional guidance, the Office of Research Administration should be consulted so that relevant interests may be fully recognized and properly served.

- Questions about this Research Supplement, its scope and/or interpretation of details are to be referred to the Research Department, Financial Analyst.
- For expenses charged to research funds, the Research Financial Officer for the grant may provide additional guidance.

Joint Ownership: Jeff Jin/Finance Department; Dalton Charters/Research Operations