STAR | STRENGTHENING ADMINISTRATION OF RESEARCH

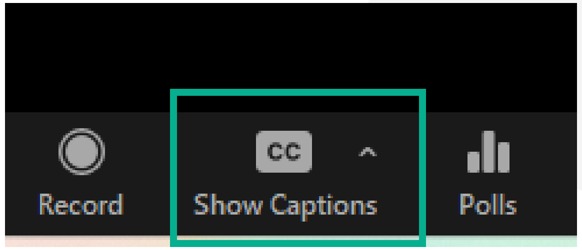
Mastering Research Expense Reimbursements in Concur

- Donna Walker, Director, Research Financial Reporting & Audit, ROCO, VPRI
- Rames Paramsothy, Senior Business Analyst, Financial Services

Thursday, May 21, 2026, 10:30am – 12:00pm

Reminders

- Today's session will be recorded
- Slides and recording will be shared following the session.
- Minimize distractions to focus on learning!
- As needed, move your body (stretch, stand up) so that you can stay focused.



- Please mute your audio and turn off your video.
- Please type your questions into the chat box – we will answer them at the Q&A portion towards the end of the session.
- Turn on captioning if needed.

Access Check

Access is a shared responsibility between everyone in this space. In doing this together, we strive to welcome disability, and the changes it brings into this space for learning and growth.

If there is anything that
may affect your participation in this session,
please use the Zoom chat to send a private
chat message to Won Yoo

Land Acknowledgement

"I (we) wish to acknowledge this land on which the University of Toronto operates. For thousands of years it has been the traditional land of the Huron-Wendat, the Seneca, and the Mississaugas of the Credit. Today, this meeting place is still the home to many Indigenous people from across Turtle Island and we are grateful to have the opportunity to work on this land."

Agenda

1) Research Expense: Backup Documentation
   - Definition
   - Importance
   - Compliance Requirements
   - Common errors
2) Concur
   - Workflows
   - Demo
3) Key Takeaways
4) Questions & Answers

What is Backup Documentation?

- Research Expense Backup Documentation (also called supporting documentation) refers to the records required to justify, verify, and audit expenses charged to a research project or research funding source (such as grants, contracts, or internal research accounts).

- These documents provide proof that a transaction actually occurred and was recorded correctly.

Why is Backup Documentation Important?

- Accurate and reliable backup documentation:
  - Tracks financial transactions, providing a clear picture of a research project's financial health
  - Provides a foundation for financial reporting
  - Ensures compliance with accounting standards and regulations, and University and Sponsor policies
  - Establishes financial information that is transparent, accessible, and reliable, enabling stakeholders to make informed decisions
  - Supports the determination of eligibility of the expense being charged to a research grant.

Why is Backup Documentation Important?
(continued)

- Without proper documentation, it is challenging to:
  - Make informed decisions
  - Monitor financial performance
  - Identify potential issues
  - Be successful in sponsor and institutional audits

Research Expense Reimbursement: What is Sufficient Backup Documentation?

- Original receipts issued by suppliers (including digitally imaged receipts) must support requests for reimbursement.
- For online purchases using a personal credit card, the invoice (or confirmation of purchase, registration, etc.), provided by the website after payment is considered the receipt.

Research Expense Reimbursement: What is Sufficient Backup Documentation? *(continued 1)*

- In most cases, an original receipt is the only required proof of payment. Credit card statements (redacted for personal items) are generally not required, except in rare circumstances.
- Exchange rates: If the exchange rate charged on a credit card significantly differs from the official exchange rate on that date and is flagged for follow-up, a credit card statement may be requested to clarify the charge.

Research Expense Reimbursement: What is Sufficient Backup Documentation? *(continued 2)*

- Receipts in the name of another individual: The claimant should obtain and retain evidence that they have reimbursed the other individual for these expenses
- Kilometrage: Receipts are not required for per diems or claims

Research Expense Reimbursement: What is Sufficient Backup Documentation?
(continued 3)

- Appropriate receipts for various expense types: See Guidelines for Travel and Other Reimbursable Expenses in the Guide to Financial Management (Financial Services)

Research Expense Reimbursement: Lack of/Missing Receipts

- Missing receipts:
  - Document the missing receipt in writing
  - Have the person to whom the claimant reports sign the document to approve its inclusion on the expense report
  - Include the signed document with the expense reimbursement in place of the missing receipt
  - Complete the Missing/Difficult to Receipt form (Excel ; PDF)

Research Expense Reimbursement: Lack of/Missing Receipts *(continued)*

- Lack of original receipts: Claims for expenses without original receipts may be approved at the discretion of the approver when supported by the Missing/Difficult to Receipt form. This form may be used:
  - When the original receipt is lost or accidentally damaged/destroyed;
  - When receipts are not provided by the supplier; or
  - For minor expenses (generally under $10.00, such as public transit or gratuities) that are difficult to receipt.

How Long Do We Need to Retain Backup Documentation?

- Current fiscal year (i.e., year document created): Keep with your "Active" files
- After current fiscal year: Keep in "semi-active" storage (a secure on-site storage area or an off-site storage facility, to be determined by the individual unit) for an additional six (6) fiscal years
- After 7 fiscal years: Destroy document

How Long Do We Need to Retain Backup Documentation?
(continued)

Concur files: For research expense reimbursement documentation uploaded to Concur, please check with the FAST team, Financial Services.

To learn more, see the University's Document Storage & Retention Policy.

Backup Documentation:
Common Deficiencies (from Recent Audits)

- Missing itemized receipts or supporting documentation (i.e., too much reliance on 'Missing Receipts' form)
- Ineligible/illegible backup documentation
- Ineligible expenses (e.g., Credit card late payment charge, personal items)

Backup Documentation:
Common Deficiencies (from Recent Audits) *(continued)*

- Inaccurate calculations:
  - Difference between credit card and supporting invoices
  - Difference in amount claimed vs. supporting invoices
- Missing pre-approvals
- Receipts in foreign languages without descriptions and clarifications of expense

Comprehension Check 1

Why is it important to retain backup documentation for research expenses? (Select one):

a) It provides a foundation for financial reporting

b) It helps to ensure that financial information is transparent, accessible, and reliable

c) It helps support the determination of eligibility

d) All of the above

What is Concur?

Concur is our new expense reimbursement tool for employees and was launched throughout 2025.

Features include:

- Prepare and submit expense reports on the go with a user-friendly mobile app.
- Optical character recognition (OCR) that translates digital receipts images to text.
- Uses UTORid login.
- Transparent progress tracking.
- Compatible with the new T&H Credit Card.

Who Can Use Concur?

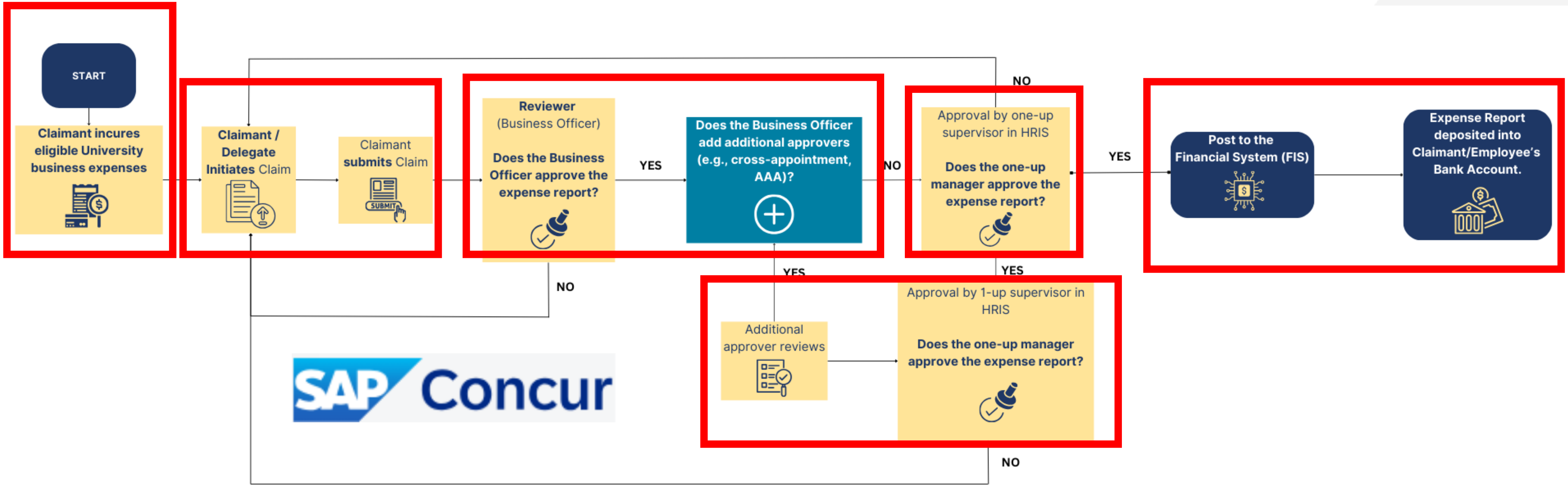
Concur is only accessible to employees of the University who have an active status HRIS record.

NOTE: All claims from non-employees (e.g., visitors, retirees, emeritus faculty) and students should be sent to the department's business office to be process either in Concur by an employee or in FIS.

Where Do You Process Claims?

Claimant Type	Currency	System
Employee	CAD	Concur
Employee	Non-CAD	FIS (FB60)
Non-Employee	CAD & USD (if mailing address is in US)	Concur (processed by an employee)
Non-Employee	EUR, HKD, JPY, SGD, USD (if mailing address is NOT in US)	FIS (FB60)
Non-Employee	All other currencies	Wire Transfer
Students (non-employee)	CAD, USD, EUR, HKD, JPY SGD	FIS (FB60)/Concur (up to department's discretion)
Students (non-employee)	All other currencies	Wire Transfer

Appointed Staff: Expense Report Workflow



Non-Appointed Staff: Expense Report Workflow

[Click here for simulations]related to expense reports for Non-Appointed employees.

Non-Employee: Expense Report Workflow

Any claimant who does not have an Active HRIS record, such as Emeritus faculty, retirees, and casual academic appointments should provide their back up documentation to the departmental business office.

The business office will create and submit these expense reports following the Non-Employee process outlined in this guide.

The F.A.S.T team offers **training on the Concur – Non-Employee/Visitor process**.

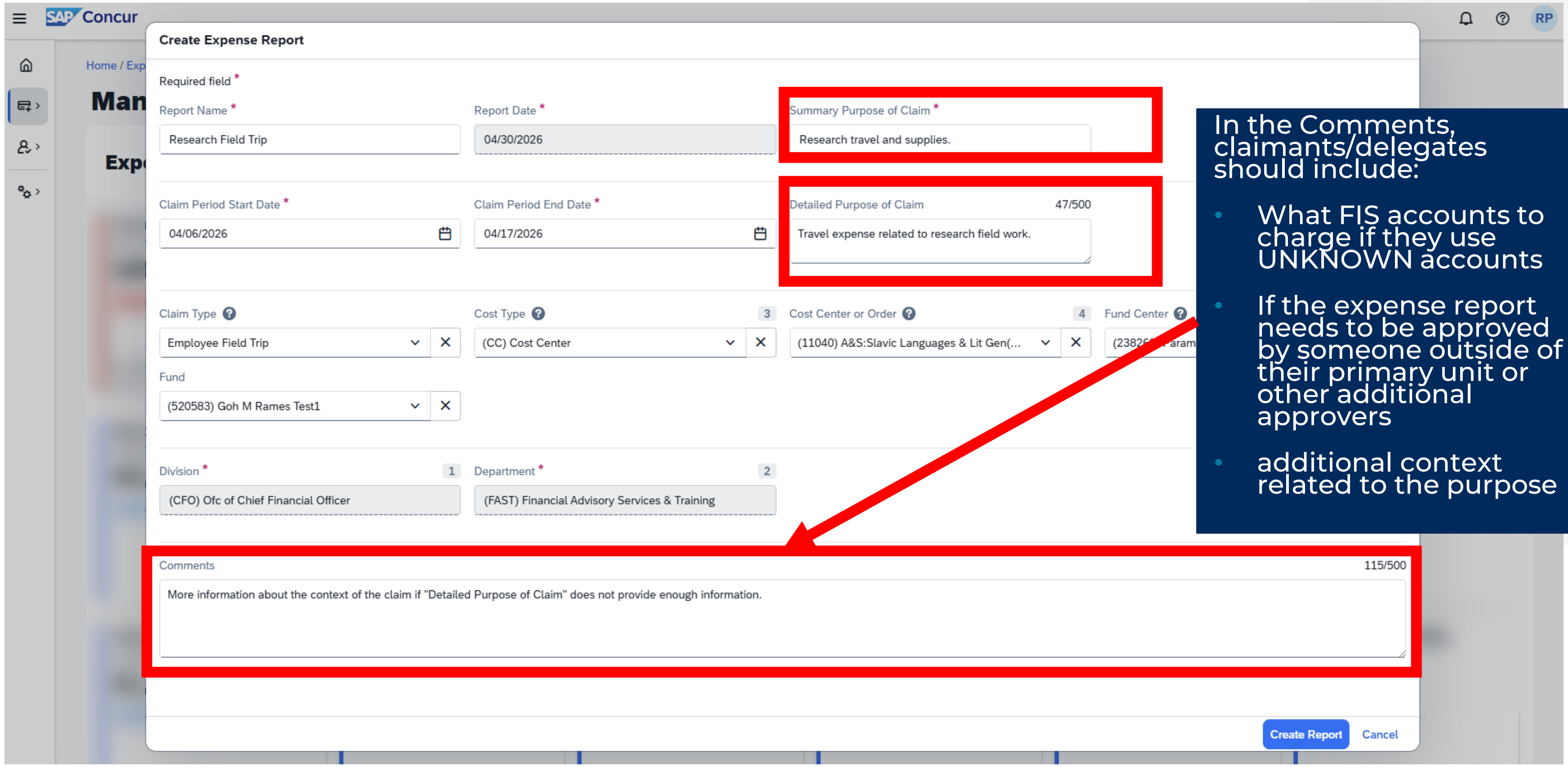
Please click here to learn more and register.

How Does the Expense Claim Relate to the Research?

It is important that the claimant (or delegate) provide as much information/context about how the expense report relates to the intended purpose of research.

In the Report Header, use:

- Summary Purpose of Claim
- Detailed Purpose of Claim (500 characters)
- Comments (500 characters)



In the Comments, claimants/delegates should include:

- What FIS accounts to charge if they use UNKNOWN accounts
- If the expense report needs to be approved by someone outside of their primary unit or other additional approvers
- additional context related to the purpose

Concur Business Officer Review

When reviewing expense reports, Concur Business Officers are expected to assess:

1. whether the expense is allowable (based on attached documentation) and compliant with the policy governing the research grant
2. that FIS accounts reflect the correct Funds Center, Fund and Commitment Item
3. if there are sufficient funds available at the applicable Commitment Item.

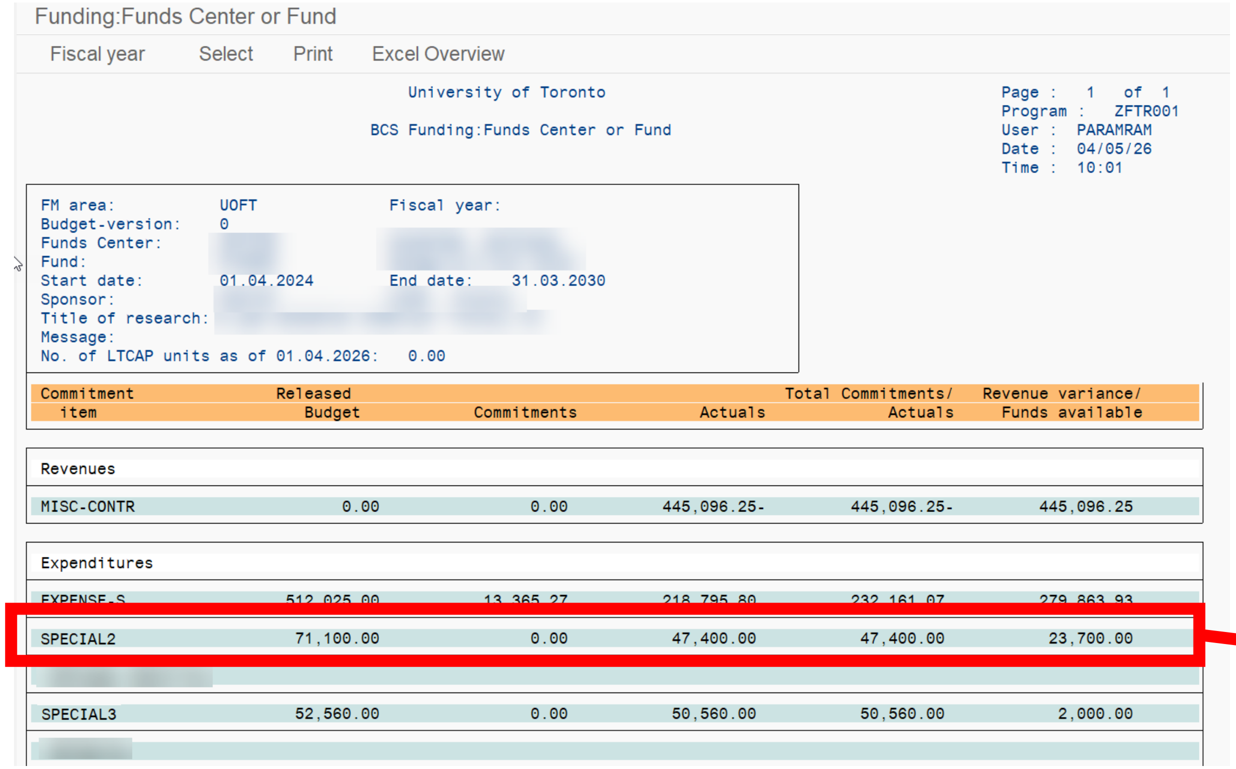
Tip: use the ZFM1 – Funding: Funds Center or Fund report in FIS to check the Commitment Item budget set-up and funds available.

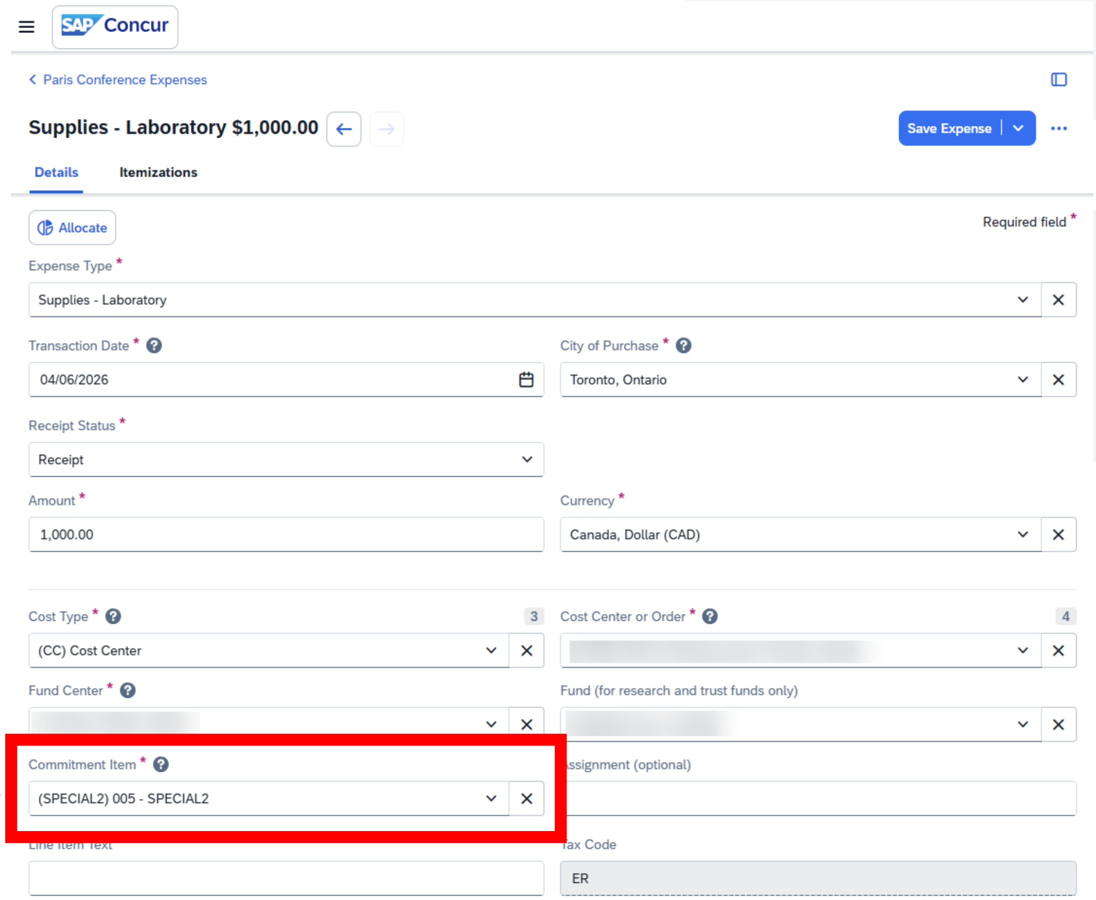
Avoiding Insufficient Funds Errors

One of the most common reasons why an expense report fails to post and is subsequently sent back to the claimant is insufficient funds.

Reasons include:

- Incorrect coding of the Commitment Item (e.g. leaving as “DEFAULT” instead of changing to “SPECIAL1)
- Not noticing and updating UNKNOWN accounts to the appropriate FC/Fund/Commitment Item
- Insufficient funds in the budget Commitment Item
- Missing or wrong Fund





DEMO

Comprehension Check 2

If a research collaborator from another University has reimbursable expenses, they can log into Concur and submit their expense report.

a) True
b) False

Key Takeaways

- Reviewers/approvers in Concur need to be mindful that expense reports charging research:
  - Include an explanation of how the expense relates to research
  - Are charged to the correct FIS accounts.
- Retaining backup information is important! This ensures there is audit evidence for expenses claimed against research grants

Questions & Answers

Upcoming Events

Putting the Tri-Agency Guide on Financial Administration (TAGFA) into Action:

Updates & Scenarios

Wed. June 10, 2026, 1:30 – 3:00pm

Zoom

Post-Workshop
Knowledge Assessment Quiz

Feedback, please!

Be one of the first 25 people to complete the survey for a chance to win a $25 Chapters Indigo Gift Card!

Thank you!