

PROCEDURES FOR TRAVEL AND OTHER REIMBURSABLE EXPENSES

Receipts

Original paper or printed electronic receipts are required for all expenses being claimed except for mileage claims, meal per diems, tolls, public transportation and gratuities if paid in cash.

For the following expense types charged to non-Research Grants and Contracts, the University will accept scanned receipts or pictures of receipts captured with smartphones (e.g. iPhone, Blackberry):

- Gas (Personal Automobile or Car Rental)
- Taxi
- Parking (Off-campus)
- Meals

For scanned receipts or pictures of receipts, the Claimant must ensure that the printed copies must be of good quality, legible and readable before destroying the original paper receipts.

Credit card sales slips, credit card statements, canceled cheques, airline itinerary confirmations or fare quotes are not acceptable receipts for travel-related expenses.

Electronic Receipts and Purchases

Many purchases are made via websites and the transaction confirmation varies widely depending on the Supplier. Electronic receipts are acceptable only if the following information is included:

- Identification of the Supplier
- Supplier's GST and QST numbers, where applicable
- Identification of the buyer
- Full description of what was purchased
- How much was paid, along with proof of payment indication.

Receipts in foreign currency

Foreign currency receipts should be denominated in the original currency, with conversion to Canadian dollars properly indicating the exchange rate used. An appropriate exchange rate may either be derived from the [Bank of Canada website](#) (based on the receipt date), or the rate charged on the credit card statement. Provide a copy of the credit card statement if the latter differs greatly from the published rates. If claiming receipts in U.S., British Pounds or Euro currency, the system will default in the exchange rate based on the receipt date entered.

Defacing Receipts

If the University is reimbursing the Claimant for only a portion of the total cost of a trip and the Claimant wants to use a portion of the original receipts submitted for some other purpose, Financial Services will enter the amount paid by McGill on each original receipt and return the annotated ("defaced") original to the Claimant. This procedure may be done upon or before the expense report submission.

Receipts in Foreign Language

Any receipts in a foreign language must be accompanied by an explanation of the item, in English or French, on the claim or receipt.

Proof of Payment

If needed for **proof of payment**, the credit card chit or credit card statement may be attached. Black out the primary account number (PAN) except for the last 4 digits.

Summary by Expense Type

This reference of allowable expenses should be used in determining the appropriate method of payment, the reasonable costs suggested, and the allowance rates.

Note: Individual units may, at their discretion, apply more rigorous restrictions. However, Financial Services will verify for these undernoted minimum standards.

Where applicable, Granting Agency guidelines supersede the University Policy and Procedures.

Airfare

1. The original paper ticket receipt (i.e. passenger copy), printed e-ticket or travel agency invoice is required and must include **all** of the following information:
 - Passenger name
 - Airline and flight #
 - Date of flights
 - Origin and destination
 - Amount and proof of payment
2. Airline itinerary confirmations or fare quotes are not acceptable.
3. Boarding passes are no longer required when other evidence exists to prove the trip has occurred (e.g. hotel invoice, taxi chit to/from airport, meal receipts, etc.).
4. **Seats in a fare class greater than economy (or lowest logical airfare) requires the prior approval of the Claimant's Dean or Vice-Principal/Provost.**
5. Some airline companies (e.g. WestJet and Porter) only offer economy class and their boarding passes/invoices do not indicate the class codes. For Air Canada, Tango, Flex and Latitude are all considered economy class.
6. Flight cancellation insurance is allowable and must be accompanied by a receipt. No other form of travel insurance will be reimbursed.
7. Baggage fees and seat selection fees are acceptable.
8. When a purchased airfare includes costs which are not a necessary consequence of travel on behalf of the University, a **quotation for the itinerary purely related to University business** (i.e. that excludes avoidable stopovers and trip extensions) must be attached to the advance and/or expense report. The Claimant will be reimbursed the lowest airfare.

9. Invoices from any other travel management company must be **original**. However, if using the Procurement Services' designated travel management companies, copies of invoices are acceptable.
10. No reimbursements may be claimed for tickets purchased with frequent flyer points. The Claimant may choose to use air miles with the understanding that they will not be reimbursed the equivalent monetary value. However, Claimants may claim administrative fees and taxes charged.
11. It is the responsibility of the Claimant (overseen by the Fund Financial Manager), to obtain a credit/reimbursement from the airline carrier if a trip is cancelled.
12. For trips amounting to significant costs, it is advised to buy flight cancellation insurance.

Rail Fare

1. The original paper ticket (i.e. passenger copy of the rail fare ticket clearly indicating receipt/itinerary) or printed e-ticket receipt is required and must include **all** of the following information:
 - o Traveler's name
 - o Rail carrier and train #
 - o Date of train(s)
 - o Origin and destination
 - o Departure and arrival times for each segment of the trip
 - o Amount and proof of payment
2. Any rail fare class for day trip is allowed as long as the cost does not exceed the economy airfare applicable to the given destination. If overnight travel is necessary, sleeper class may be used.
3. Original paper ticket (i.e. passenger copy) or printed e-ticket receipt is required.
4. E-Booking confirmations are not acceptable receipts.

Car Rental

1. The original paper or printed electronic receipt is required and must include **all** of the following information:
 - o Traveler's name
 - o Rental period
 - o Pick-up and drop off location(s)
 - o Amount and proof of payment (balance must show \$0.00)
2. The cost of the rental should not exceed equivalent rail or economy airfare.
3. **Gas - Receipt Requirements for Research Grants and Contracts:**
 - o Original paper gas receipt is required.
4. **Gas - Receipt Requirements for all other Fund Types:**
 - o Original paper gas receipt OR
 - o Scanned gas receipt OR
 - o Picture of gas receipt captured by smartphone – i.e. iPhone, Blackberry.
 - o The printed copies must be of good quality, legible and readable.
5. The cost of standard insurance against liability or personal injury is acceptable.
Note: The University is not responsible for damages incurred during the rental period. The Claimant is responsible for securing adequate 3rd party liability and collision damage waiver insurance upon rental.

6. If renting a car in North-America, Card Holders are automatically covered for collision damage when using the McGill American Express Corporate Card, and should refuse coverage offered by the rental company. If the McGill AMEX Card is not used, a reasonable amount of insurance expense may be charged to the University. For more information, consult the [Book Vehicle](#) page on the Travel Services website.

Personal Automobile

Kilometer allowance **or** the actual cost of gas not exceeding equivalent rail or economy airfare may be claimed. May not claim both mileage and gas.

Mileage Rate:

- 57 cents per kilometer, or 91 cents per mile (Effective June 1, 2012).
- Must provide the start and destination points and attach a copy of the distance validation by using any of the following suggested sites: [MapQuest](#), [Google Maps](#)
- If claiming mileage for multiple days - keep a log and record the date, start and destination points for each day. Submit the log with the expense report.

Gas:

- **Receipt Requirements for Research Grants and Contracts:**
 - Original paper gas receipt is required.
 - **Receipt Requirements for all other Fund Types:**
 - Original paper gas receipt OR
 - Scanned gas receipt OR
 - Picture of gas receipt captured by smartphone – i.e. iPhone, Blackberry.
 - The printed copies must be of good quality, legible and readable.
 - The receipt must include **all** of the following information:
 - Date
 - Location
 - Name of gas station
 - Breakdown of cost (#liters/gallon and price)
 - Amount and proof of payment
2. The University is not responsible for damages to employees' cars incurred while using the car for University business. The Claimant must therefore ensure that his/her personal automobile insurance is adequate. For more information, consult the [Use of Personal Vehicle](#) page on the Travel Services website.

Taxi

1. **Receipt Requirements for Research Grants and Contracts:**
 - Original paper receipt is required.
2. **Receipt Requirements for all other Fund Types:**
 - Original paper receipt OR
 - Scanned receipt OR

- Picture of receipt captured by smartphone – i.e. iPhone, Blackberry OR
 - Credit card sales slip.
 - The printed copies must be of good quality, legible and readable.
3. Local transportation for McGill employees or students must be entered individually with an explanation for each receipt.
 4. Proof of payment is not required.
 5. May claim mileage (e.g. home to airport) if no receipt is available.
 6. Airport bus service should be used to and from airports whenever possible and convenient.

Hotel/Lodging

1. The original paper hotel receipt or printed electronic invoice receipt (i.e. for a hotel booked online with Expedia, Hotwire, etc.) showing zero balance is required and must include **all** of the following information:
 - Traveler's name
 - Dates and duration of the stay
 - Amount and proof of payment
 - Room type
 - Occupancy

Meals and internet may be included and do not need to be reported separately on the expense report.

2. Express checkout invoices/receipts must meet all of the requirements above.
3. If the invoice/receipt does not show a zero balance or proof of payment, a copy of the credit card slip or statement must also be submitted.
4. Meals on hotel receipts:
 - **Receipt Requirements for Research Grants and Contracts:**
 - Original paper detailed restaurant receipt is required.
 - The original paper detailed restaurant receipt must include:
 - Name of restaurant
 - Date
 - Items ordered
 - Amount
 - Gratuities
 - If a detailed receipt is not available, per diems may be claimed.
 - Per diem allowances will not apply if meals are included in lodging charges. If claiming per diems, meal charges will need to be deducted when entering this receipt in the expense report.
 - If a detailed receipt is not available, per diem amounts may be claimed.
5. A lodging allowance of \$20(CAD) per night may be claimed if accommodations were provided by friends or relatives (private home).
6. Dry cleaning or movies charged to the hotel room are not eligible expenses. If included in the receipt, these charges will need to be deducted when entering this receipt in the expense report.

Meals & Entertainment

1. For meals, actual receipts or per diems are acceptable, however the University encourages actual receipts.
2. For entertainment, only actual receipts are acceptable.
3. For meals, a combination of per diems and receipts may be claimed as long as **each meal is only claimed once**. *For example: per diem for breakfast and lunch + meal receipt for supper.*
4. Meal expenses (receipt/per diem) may not be claimed for conferences held in Montreal.
5. **Receipt Requirements for Research Grants and Contracts:**
 - Original paper detailed receipt is required.
 - The original paper detailed receipt must include (including meals charged on a hotel bill) **all** of the following information:
 - Name of restaurant
 - Date
 - Items ordered
 - Amount
 - Gratuities
 - If a detailed receipt is not available, per diems may be claimed.
6. **Receipt Requirements for all other Fund Types:**
 - Original paper receipt, detailed receipt, or credit card sales slip OR
 - Scanned receipt, detailed receipt or credit card sales slip OR
 - Picture of receipt, detailed receipt or credit card sales slip detailed receipt, credit card sales (captured by smartphone – i.e. iPhone, Blackberry).
 - The printed copies must be of good quality, legible and readable.
7. **Per Diem Allowance**

	Within Canada	Outside Canada
Breakfast	\$10 CAD*	\$12 CAD*
Lunch	\$16 CAD*	\$21 CAD*
Dinner	<u>\$28 CAD*</u>	<u>\$37 CAD*</u>
Total Daily Allowance	\$54 CAD*	\$70 CAD*

8. ***Amounts include gratuities**
9. **Requirements for University-Related Entertainment**
 - The business purpose of the meeting or occasion (e.g. taking out a guest lecturer for a meal), and the name(s) of the individual(s) or the group is required.
 - The names of the individuals must be listed on the expense report. If more than 10 people have attended, indicate only the name of the group/event.
 - Should the normal approver of the expense report be listed, their immediate supervisor must approve the request.
 - It should be noted that the policies of several granting agencies prohibit the claim of alcoholic beverages, while other granting agencies permit higher per diem rates based on geographic area.
 - Refer to the [Guidelines for Local Hospitality and Entertainment](#)

Conference & Seminar Registration

1. The original paper conference receipt or printed electronic invoice receipt is required and must include **all** of the following information:
 - Registrant's name
 - Conference name
 - Date(s)
 - Location
 - Amount
 - Zero balance or proof of payment (i.e. copy of credit card slip or credit card statement)
2. The full name of the conference must be indicated in the Trip Purpose field of the expense report. If an acronym is used, elaborate.
3. Per diem allowance will not apply where meals are included in the conference registration. Exceptional cases must be documented and a meal receipt provided.
4. McGill Procurement Cards (PCards) must not be used to pay for conference registration fees.
5. **Requirements for Research Grants and Contracts:**
 - If required by Granting Agency, the conference prospectus/program (official documentation indicating the conference name, dates and information about the event) must be attached to the Expense Report.
 - If claiming trip-related expenses for a conference where conference fees are not being claimed, proof of participation may be required by the Granting Agency.

Subject Fees

1. Should not exceed \$100 per day for each person participating in a research study.
2. Subject fee payments exceeding \$100 should be reviewed to ensure that the payment should not be treated as employment income.
3. Acknowledgment containing the name of the research study, recipient name, amount paid and recipient signature is required.
4. If the nature of the research is confidential, the Fund Financial Manager must attach a memo or indicate in the description field that due to the confidential nature of research, names and addresses of recipients will not be provided.

Note:

 - Departments must still obtain acknowledgement of payment (i.e. receipts), containing recipient's name, amount paid and recipient's signature.
 - Receipts must be retained by the Department in the event of an internal or external audit.
 - In lieu of recipient's name, the receipt may be made to Participant 1 and the Department retains the document identifying the relationship between Participant 1 and the name of the recipient.
5. If payment is to be made directly to a participant, it should be paid through a payment request.

Communication Expenses

1. Communication expenses include charges for cellular, telephone, internet or other electronic communicating device related to University business.
2. The original paper receipt or printed electronic receipt is required and must include **all** of the following information:
 - o Name
 - o Billing address
 - o Details of expenses
 - o Amount (proof of payment is not required)
3. If the last name on the invoice is different from the Claimant's, the relationship to the Claimant (e.g. spouse/partner) must be indicated in the Description field.
4. Since electronic receipts may be printed more than once, it would be in the best interest of the Departments to impose a deadline for the submission of internet and cell expenses. This will alleviate the risk of having the same charges reimbursed twice. These types of expenses may be submitted quarterly.
5. **Requirements for Research Grants and Contracts:**
 - o Cell/internet charges must be directly related to research and must be compliant with sponsor guidelines.

Gifts, Gift Cards/Certificates

1. **Gifts may take two forms:**
 - o A tangible token of appreciation.
 - o Gift cards & gift certificates - a certificate usually presented as a gift that entitles the recipient to select merchandise of an indicated cash value at a commercial establishment.
2. The original paper receipt is required and must include **all** of the following information:
 - o Date
 - o Items purchased
 - o Amount and proof of payment
3. It is obligatory to provide the name of the recipient(s) along with a McGill ID if the individual is a McGill employee or student. This information must be entered in the Description field.
4. Gift must be selected as the Expense Type in the expense report.
5. The value of the gift given to the employee will be transmitted to the Payroll Office which may be included in their T4 Statement of Remuneration.

Publications

1. The original paper receipt or printed electronic invoice is required and must include **all** of the following information:
 - o Name of supplier
 - o Title of each book
 - o Date
 - o Amount
 - o Proof of Payment

Memberships

1. The original paper receipt, printed electronic invoice and/or copy of the application form is required and must include **all** of the following information:
 - o Full name of organization or seminar, elaborating acronyms
 - o Date
 - o Amount

Parking (Off-campus)

1. **Receipt Requirements for Research Grants and Contracts:**
 - o Original paper receipt is required.
2. **Receipt Requirements for all other Fund Types:**
 - o Original paper receipt OR
 - o Scanned receipt OR
 - o Picture of receipt captured by smartphone – i.e. iPhone, Blackberry.
 - o The printed copies must be of good quality, legible and readable.
3. **Metered Parking:** Receipts not required.

Non Travel-Related Items > \$2,500

Purchases of non travel related goods or services having a value of over \$2,500 will not be reimbursed. These items must be requisitioned prior to ordering, using the Purchase Requisition process ([more information](#)).

Small Equipment Purchases & Supplies < \$2,500

Purchases of small equipment and supplies less than \$2,500 per item are only allowable if permitted by the fund being charged. Original paper receipts or printed electronic receipts must be submitted. In general, these purchases should be handled with the University Procurement Card (PCard) ([more information](#)).

On-Campus Parking

Under the regular provisions of the University parking regulations, the owner of a vehicle must pay the appropriate charge for parking privileges. However, in cases where employees are required to regularly use their personal vehicle in the execution of their regular duties, arrangements may be made for parking to be charged to a fund administered by the University.

Where these arrangements result in the issue of ongoing permits, or of temporary permits extending over 30 days in any 12-month period, prior written approval is required from the Dean or Director of the Unit concerned and the Controller. A written authorization request must be sent to the Controller's office clearly stating the business reasons for the use of the employee's vehicle and the requirement for on-campus parking. Where the above is used partially for personal purposes, the value of the personal benefit must be reported as a taxable benefit.

If the issue of a permit relates to periods of less than 30 days in any 12-month period, the charge to a University fund may be authorized by the regular signing authority for that fund. This authorization must specify the name of the person / company to whom the parking privileges were granted, and contain a brief description of the justifying circumstances.

Relocation Expenses

For any moving and travel costs relating to relocation, refer to the [Relocation Policy](#) for tenure-track faculty, and the [Relocation Allowance for Senior Administrative Positions](#).

Purchase of Alcohol for Campus Events

Liquor must be served and sold in accordance with the McGill Alcoholic Beverages Policy. Alcoholic beverages for campus events must be purchased from the Alcohol Permits Administration Office, and therefore may not be claimed on an expense report. For detailed guidelines, refer to [Alcohol Permits Administration](#).

American Express Corporate Card

American Express Canada Inc. provides the use of a corporate card to the University's full-time appointed academic and administrative staff members. The Corporate Card System is designed to give McGill cardholders the advantages of improved access to corporate rates, guaranteed reservations for accommodation, and the convenience of not carrying large amounts of cash, thus cutting down on the need for cash advances and certain insurance coverages.

Refer to the [American Express \(AMEX\) Corporate Card Policy](#) for more information.

Timely payment of the account to American Express is the responsibility of the individual cardholder. Service charges relating to late payment of credit card charges are the sole responsibility of the academic or administrative staff member and are not reimbursable by the University.