



REIMBURSEMENT OF TRAVEL AND OTHER EXPENSES POLICY

Publication Date: December 2, 2005
Revision Date: August 22, 2018 - V 3.2

Overview

University travel and other allowable business expenses from all sources of funding must follow the Reimbursement of Travel and Other Expenses Policy. This Policy must be made available to all employees, students, and visitors who may be reimbursed for expenses incurred. For the purposes of this Policy, "employee" collectively refers to academics, researchers, and administrative staff.

Refer to the Procedures for details regarding the implementation and interpretation of this Policy.

Policy

P1. General

- P1.1. Only legitimate monetary expenses related to approved University and/or Granting Agency business shall be reimbursed
- P1.2. The **Claimant** (person who has incurred expenses on behalf of the University) and the **Fund Financial Manager** (employee responsible and accountable for a McGill fund/grant) are accountable to ensure that the expenses are:
- Legitimate
 - Appropriate for the use of funds
 - Reasonable
 - For University/Granting Agency purposes only
 - In accordance with University/Granting Agency policies, regulations and procedures
 - Charged to the correct FOAPAL(s) where budget availability exists.
 - Personally incurred by the Claimant (i.e. the Claimant does not request reimbursement on behalf of another individual)
- P1.3. Individuals should neither gain nor lose personal funds as a result of conducting University business.

- P1.4. Once reimbursed, these same expenses cannot be used for any other reimbursement against other University funds or for any claim to another organization.
- P1.5. Any violation of this Policy may result in sanctions, up to and including termination of employment.
- P1.6. Expense reports which do not conform to the Policy and Procedures will be returned to the Claimant for adjustment and completion.
- P1.7. Where applicable, Granting Agency guidelines supersede the University Policy.
- P1.8. Donations are not an eligible expense to be reimbursed.

P2. Advances

- P2.1. Travel advances may be obtained for third party prepayments, out-of-pocket expenses that are required to be paid in advance of the trip, and for expenses to be incurred during the trip as itemized in the Procedures. Employees who do not wish to incur these expenses personally may apply for a University Corporate Card. Visitors may only request third party prepayments.
- P2.2. Other advances may also be issued for non-travel items.
- P2.3. All advances are considered accountable and subsequent accounting is required.
- P2.4. In the event that an amount is to be returned to the University, a personal cheque made payable to McGill University must be attached to the expense report.
- P2.5. No additional advances or reimbursements of any kind will be made if the settlement of a prior advance is overdue. In addition, non-compliance may result in PCard deactivation and/or freezing of University funds under the responsibility of the Claimant or approver of the advance.
- P2.6. Advances are considered overdue 30 days after the expected return date indicated on the advance request. To clear or reconcile an advance, an expense report must be submitted.

P3. Expense Reports and Reimbursements

- P3.1. Reimbursement for University and/or Granting Agency business related expenses must be claimed via an expense report submitted through the University Expense Reimbursement System.
- P3.2. All expenses related to a single trip must be reported on one comprehensive expense report. The expense report must include all costs paid directly by the University, the Claimant, or any other party.

- P3.3. Personal expenses incurred on behalf of the Claimant or his/her family, friends, or relatives, may not be reimbursed. Personal expenses include costs which are not a necessary consequence of travel on behalf of the University.
- P3.4. In the event that reimbursements for expenditures are subsequently received from other organizations, the Claimant must refund the University for the said expenses.
- P3.5. Expense reports must be submitted within 30 days following the return date of the trip.
- P3.6. In line with Canada Revenue Agency income tax refunds reimbursements (net of accountable advances) or amounts owing to the University less than \$2 will not be paid nor requested to be returned by the Claimant.

P4. Approvals and Responsibilities

- P4.1. All advances and expense reports must be acknowledged/signed by the Claimant and approved/signed by the Fund Financial Manager(s) of each FOAPAL charged even when the resulting charge (expenses less advances) is zero. Exceptions apply to Visitors. Only wet signatures are accepted.
- P4.2. In the case where the Claimant is the Fund Financial Manager, or has a personal relationship with the Fund Financial Manager (i.e. spouse, sibling, children), their immediate supervisor must approve the advance/expense report request.
- P4.3. The delegation of approval in certain circumstances is permitted. Refer to the Delegation of Signing Authority Regulation - <http://www.mcgill.ca/financialservices/policies/delegation>.
- P4.4. For meals and entertainment, should the normal approver be listed in the names of people being entertained, then their direct superior must approve the request.

P5. Subsequent Audit and Adjustment

Approval and reimbursement of an expense on an expense report does not constitute final acceptance. All expense reports are subject to subsequent review by Financial Services, Internal Audit, Granting Agencies, or at the request of individual Faculties or Departments. The final decision related to any adjustment rests with Financial Services. Amounts refused must be reimbursed personally by Claimants.

Procedures

Refer to the Procedures for Travel and Other Reimbursable Expenses (available in the Travel section of the Financial Services website) -

<http://www.mcgill.ca/financialservices/travel/procedures>.