



POLICY NAME	PROCEDURES FOR TRAVEL AND OTHER EXPENSES
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POLICY

Refer to the [Travel and Other Expenses Policy](#).

PROCEDURES

For the purposes of these Procedures, "employee" collectively refers to academics, researchers, and administrative staff.

Prior to booking and paying for travel-related expenses, please refer to Travel Services – [Booking and Payment Procedures](#).

PR1. Travel Advances

There are three types of travel advances, all of which must be accounted for at the time of Expense Report submission. In cases where more than one payment is required in advance of a trip, multiple advance requests (and types of advances) may be requested at different intervals prior to the trip.

PR1.1. Third Party Prepayments – may be requested by Employees, Students and Visitors

These are payments made directly to third party suppliers in advance of the trip, for example, payments for conference registrations.

Payments to third party supplier is strongly recommended, and may be requested at any time with copy of invoice.

The invoice must be submitted with the comprehensive Expense Report following the trip (in order to account for the advance).

For conferences in Montreal or virtual conferences where no other expenses will be claimed, payment for conference registration may be made by submitting a third party payment Expense Report instead of an advance.

PR1.2. Out-of-Pocket in Advance of Trip – may be reimbursed to Employees and Students ONLY

The Claimant is out-of-pocket for expenses they personally paid for in advance of the trip. Examples include conference registration or hotel deposit.

This type of advance may be requested at any time (and in multiple instances as Claimant prepays), with copy of receipt and proof of payment.

Receipt(s) and proof of payment must be submitted with the comprehensive Expense Report following the trip (in order to account for the advance).

PR1.3. Cash Advances – may be issued to Employees and Students ONLY

This payment to the Claimant is to cover cash needs for anticipated expenses to be incurred during the trip.

Cash advances should be limited to field studies, extended trips, and when trips occur in countries where cash is the only or predominant mode of payment.

Cash advances shall not be issued more than 30 days in advance of the trip. Amounts equal to or greater than \$5,000 require a breakdown of estimated costs.

PR2. Advances for Airfare/Rail Paid by FOAPAL Authorization Form

Employees and Students that do not want to be out of pocket can book airfare and rail by completing the [Airfare/Rail FOAPAL Authorization Form](#).

Once completed and processed, the University's Travel Management Company will charge the airfare/rail to the McGill Virtual Credit Card and a third-party advance will be created in Minerva Advance and Expense Report Menu in the name of the Responsible Person.

PR3. Non-Travel Advances

Advances may also be issued for non-travel purposes.

PR3.1. Advances for Participant Fee in a Research/Clinical Study

For research studies/clinical studies – compensation given to participants for undergoing experimental testing. Money is advanced to an employee for distribution to participants.

Duration of the advance shall not exceed 6 months.

Amounts equal to or greater than \$5,000 require a breakdown of estimated costs.

PR3.2. Advances for Field Trips

For research being done over an extended period of time, off campus or at a remote location.

Amounts equal to or greater than \$5,000 require a breakdown of estimated costs.

PR3.3. Advances for Minor Expenses

For minor departmental expenses.

Duration of the advance shall not exceed 60 days.

Amounts may not exceed \$500.

PR4. Reconciliation of Advances

All advances including travel advances paid to third parties must be cleared by submitting an Expense Report 30 days following the return date of the trip.

Advances not reconciled 30 days following the return date of the trip are considered overdue.

Once an advance is considered overdue, no additional advances may be requested, nor will any expense report be reimbursed to the Claimant until the overdue advance is cleared.

The Fund Financial Manager (FFM) or Principal Investigator (PI) is not impacted by overdue advances of the Claimant. The FFM or PI is still able to obtain his/her personal advances or reimbursements unless an unresolved issue requires escalation.

In the event that an amount is to be returned to the University, payment can be submitted via Interac e-Transfer to traveldeskhelpt@mcgill.ca or via a personal cheque made payable to McGill University.

PR5. Expense Reports

PR5.1. General

Expense Reports must be submitted using the respective Minerva Advances and Expense Reports Menu for the following reasons:

- To reimburse individuals for incurred travel and other expenses. These expense reports must be submitted within a certain number of business days based on the type of Expense Report. Please refer to the [Travel and Other Expenses Policy](#) - sections P3.5 and P3.6.
 - Expenses paid with gift cards, reward point cards, or merchant cash dollars will not be reimbursed.
- To reconcile advances. All advances must be reconciled within 30 days after the expected return date/end date indicated on the advance request. Overdue advances not reconciled by an Expense Report will result in blocking future requests for advances and subsequent reimbursements.
- To issue payments to third parties:
 - Payments to individuals previously processed via a Payment Request prior to August 1, 2022 (e.g. guest lecturer fees (non-Canadian/non-Travel), participant fee in a research/clinical study, living allowances, awards/prizes to non-students, and prescribed prizes)
 - Payments made directly to third party suppliers (E.g. registration fee paid to conference organizer for conference held in Montreal or virtual conference where no other expenses will be claimed.)
 - Payments to visitors
- Field Trips where expenses incurred while doing research over an extended period of time, off campus or at a remote location.

Minerva provides the facility to organize and group receipts, calculate currency exchange and sales tax for rebates, as well as assign proper account codes. It also presents Claimants with a checklist to ensure timely approval and processing of payment.

PR5.2. Official Expense Report

Travel Desk (Expense Payment Services) will only process Expense Reports sent via email to traveldeskhelp.acct@mcgill.ca.

A single email must be sent with a single pdf attachment that includes the completed Minerva Expense Report, all required receipts/supporting documentation, and acknowledgement/approvals.

Once an Expense Report is processed by the Travel Desk (Expense Payment Services), any original paper receipt/supporting documentation that is digitized and submitted with the Expense Report must be destroyed.

The official Expense Report available for internal and external audits is the Expense Report that is submitted, processed and retained by the Travel Desk (Expense Payment Services).

PR5.3. Approval Methods

There are two options in lieu of wet signatures when approving/signing Advance and Expense Reports:

1. Option 1 – Email Approvals & Acknowledgements

- Email approvals & acknowledgements can be used by Fund Financial Managers/Approvers/Claimants/Requestors.
- Please note:
 - The email must include the acknowledgement clause found on the last page of the advance/expense report.
 - The notion of Claimant is not applicable for payments to individuals, and when paying a Third Party Vendor/Organization.
- The email must include the acknowledgement clause found on the last page of the advance/expense report. The following template can be sent to the Approver and the Claimant:

Please approve the following by replying “I Approve” to this email:

Request for Advance/Expense Reimbursement

ADV/EXR#:

Claimant:

Amount:

FOAPAL distribution:

APPROVER: I certify that I have reviewed **the attached advance/expense report #00xxxxxx** and that all expenses are legitimate, appropriate, reasonable, for University purposes only, are in accordance with University policy, are charged to the correct FOAPAL(s), and where applicable, conform to granting agency regulations and relate to research for which the grant/contract was awarded.

Please approve the following by replying “I approve” to this email:

ADV/EXR#:

Claimant:

Amount:

CLAIMANT: I certify that all expenses submitted in **the attached advance/expense report #00xxxxxx** are accurately stated, legitimate, appropriate, reasonable, for University purposes, and are in accordance with University Policy. I certify that all expenses previously paid or payable in the future by the University or by any other party have been deducted. I agree to refund to the University any subsequent reimbursement from other organizations for the expenses submitted, or any amount disallowed further to a subsequent review or audit.

2. Option 2 – Approving/Signing using Adobe Fill & Sign

- Advance and Expense reports can be signed using the Adobe Fill & Sign feature.
- Please note: Fund Financial Managers/Approvers/Claimants/Requestors must either forward these Adobe signed documents via their McGill email address or must be copied (using their McGill email address) in the email including these Adobe signed documents.

For Adobe Fill & Sign How To's, please refer to:

<https://helpx.adobe.com/ca/acrobat/using/fill-and-sign.html>

PR5.4. Payment Method

All advances and expense reimbursements to Employees and Students will be made through direct deposit in Canadian dollars.

Students who have not provided their banking information in the Minerva menu for non-payroll deposits will be reimbursed by cheque.

Claimants are notified of the direct deposit, by e-mail, on the day the Central Travel Desk (Expense Payment Services) processes the advance or Expense Report request. Direct deposits appear in bank accounts within 2 business days of the processing date.

Payments to third parties (i.e. individuals, visitors and conferences) will be issued accordingly:

- In North America: By cheque in Canadian or U.S. dollars.
- Outside of North-America: By wire in any currency accepted by McGill's financial institution(s) - [Wire Transfer Request form](#).

In all cases, the FOAPAL will be charged in equivalent Canadian dollars.

PR5.5. Reimbursements to Visitors

In the case of Visitors to the University who will depart prior to their requests being processed in the system, use the [Visitor Claimant Signature form](#) to obtain the Claimant's signature/approval.

Along with the sum of **receipts**, the form allows the Visitor to provide an estimate of expenses to be incurred following departure (e.g. taxi to airport). (Receipt or other proofs of such expenses must be sent to the University before the claim can be completed.)

The form must be **signed/approved and attached** to the official Expense Report.

Minor revisions when additional receipts are appended to the claim do not require re-acknowledgment/approval by the Visitor.

A Visitor's signature/approval is **not** required for claims with a zero net payment (i.e. only clearing advances), hence the Visitor Claimant Signature form is not required in these cases.

For **Tri-Agency grants**, the signing of Expense Reports payable to **visiting researchers** may not be delegated and must be countersigned by the Dean or Chair.

PR5.6. Reimbursements to Students

Units may choose to process reimbursements to McGill students one of two ways:

1. Units may assist students in compiling the necessary supporting documentation, and data enter Expense Reports on behalf of students.
2. Units may decide that, due to volume, University administrative and support staff will not data enter Expense Reports on behalf of students. These units will direct their students to the Minerva Student menu entitled 'Expense Reports' which is limited to submission without FOAPALs.

The Unit must name Reviewer(s) to review student claims (to 'submit' or 'disapprove', and to add missing FOAPAL information), and instruct their students which Reviewer to assign their claim to.

Refer to the [Reviewer Authorization form](#) to establish the Primary Reviewer within a Unit who is delegated to oversee the Expense Report review process.

PR6. Receipts/Supporting Documentation

PR6.1.

Receipts/supporting documentation are required for all expenses being claimed except for mileage claims, meal per diems, tolls, public transportation and gratuities if paid in cash.

All receipts must include:

- 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.

Original paper receipts/supporting documentation must be digitized according to the [Digitization Guidelines](#).

As per PR5.2., Receipts/supporting documentation must be submitted in pdf as part of the Expense Report.

PR6.2.

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

PR6.3. 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.

PR6.4. 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.

PR6.5. Proof of Payment

Where it is not evident that a payment occurred (i.e. if the receipt doesn't show method of payment or zero balance), claimant must provide the credit card chit or copy of credit card statement. Black out the primary account number (PAN) except for the last 4 digits.

PR6.6. Supporting Documentation for Third Party Payments to Individuals (previously paid on a Payment Request prior to August 1, 2022)

Supporting Documentation for payments to guest lecturer fees, participant fee in a research/clinical study, living allowances, awards/prizes to non-McGill students, and prescribed prizes (see 8.4 for definition), must accompany the expense report and must clearly indicate the agreement/details that justify the purpose of the payment to the individual.

PR7. Summary by Travel 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.

PR7.1. Airfare

1. The e-ticket or travel management company 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 required unless 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 the highest economy are only permitted for flights outside of North America and require prior approval of the Claimant's Dean or Vice-President/Provost.**
5. E-tickets and travel management company invoices will normally include the term "Economy" for fare classes equivalent to economy (e.g. Air Canada: "Economy-Standard", "Economy-Flex"). For fare classes equivalent to business, these documents will normally identify the fare class as "Business". In case of uncertainty of class of service, please refer to the airline's website for more details.
6. Flight cancellation insurance is allowable and must be accompanied by a receipt. For trips amounting to significant costs, it is advised to buy flight cancellation insurance.
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 quotation for the itinerary purely related to University business must be obtained on the same day and within two (2) hours of the actual airfare ticket that was booked. The quotation must include the travel management company name/website, day, time, and must be for the lowest logical airfare. The Claimant will be reimbursed the lowest airfare.
9. 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.
10. It is the responsibility of the Claimant to obtain a credit/reimbursement from the airline carrier if a trip is cancelled.

PR7.2. Rail Fare

1. Receipt or ticket (i.e. passenger copy of the rail fare ticket clearly indicating receipt/itinerary) is required and must include **all** of the following information:
 - Traveler's name
 - Rail carrier and train #
 - Dates of travel
 - Origin and destination
 - Departure and arrival times for each segment of the trip
 - 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. E-Booking confirmations are not acceptable receipts.

PR7.3. Car Rental

1. Receipt is required and must include **all** of the following information:
 - Traveler's name
 - Rental period
 - Pick-up and drop off location(s)
 - 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 is required and 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
4. 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.
5. 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.

PR7.4. Personal Automobile

1. 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 is required and 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.

PR7.5. Taxi

1. Receipt is required.
2. Local transportation for McGill employees or students must be entered individually with an explanation for each receipt.
3. Proof of payment is not required.
4. May claim mileage (e.g. home to airport) if no receipt is available.
5. Airport bus service should be used to and from airports whenever possible and convenient.

PR7.6. Hotel/Lodging

1. Receipt/invoice 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 (2F and 2M Fund Types):**
 - Detailed restaurant receipt must include **all** of the following information:
 - Name of restaurant
 - Date
 - Items ordered
 - Amount
 - Gratuities
 - Per diem allowances will not apply if meals are included in lodging charges or if meals were included in event registration fees. 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 \$30 CAD (\$20 CAD prior to August 1, 2023) 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.

PR7.7 Meals & Entertainment

1. Receipt or per diems are acceptable, however the University encourages actual receipts.
2. Alcohol will not be reimbursed unless entertaining an external party in the course of undertaking university business (e.g. hosting a job candidate, donor, guest speaker, etc.). Verify eligibility of the fund type prior to incurring the alcohol expense.
3. 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 virtual conferences or other events held in Montreal.
5. **Receipt Requirements for Research Grants and Contracts (2F and 2M Fund Types):**
 - Detailed receipt (including meals charged on a hotel bill) is required and must include **all** of the following information:
 - Name of restaurant
 - Date
 - Items ordered
 - Amount and proof of payment
 - Gratuities
 - If a detailed receipt is not available, per diems may be claimed.
6. **Receipt Requirements for all other Fund Types:**
 - Receipt, or credit card sales slip is acceptable.
7. **Per Diem Allowance** (for travel start dates effective August 1, 2023 and beyond)

Meal	Within Canada	Outside Canada
Breakfast	\$14 CAD*	\$16 CAD*
Lunch	\$21 CAD*	\$28 CAD*
Dinner	\$40 CAD*	\$56 CAD*
Total Daily Allowance	\$75 CAD*	\$100 CAD*

Per Diem Allowance (for travel start dates effective May 1, 2020 to July 31, 2023)

Meal	Within Canada	Outside Canada
Breakfast	\$11 CAD*	\$14 CAD*
Lunch	\$18 CAD*	\$24 CAD*
Dinner	\$31 CAD*	\$42 CAD*
Total Daily Allowance	\$60 CAD*	\$80 CAD*

***Amounts include gratuities**

8. Requirements for Entertaining/Meeting with an external party in the course of undertaking university business (e.g., hosting a job candidate, donor, guest speaker, etc.)

- Fund eligibility should be verified prior to incurring the alcohol expense.
- Receipt is required

Receipt Requirements for Research Grants and Contracts (2F and 2M Fund Types):

- Detailed receipt (including meals charged on a hotel bill) is required and must include **all** of the following information:
 - Name of restaurant
 - Date
 - Items ordered
 - Amount and proof of payment
 - Gratuities
- If a detailed receipt is not available, per diems may be claimed.
- The business purpose must be included and the name(s) of the individual(s) must be listed.
- 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 sign/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 [Reimbursement Rates for Local Hospitality and Entertainment](#).

PR7.8 Conference & Seminar Registration

1. Conference receipt/invoice 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. **Requirements for Research Grants and Contracts (2F and 2M Fund Types):**
 - 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.

PR7.9 Cellular Phone Charges When traveling on University Business

1. **Personal cell phone charges:** Reasonable measures should be taken to reduce or minimize any business-related cell phone roaming charges when traveling. When using a personal cell phone, it is recommended to contact your service provider and add travel roaming packages/bundles for all USA and international destinations. These packages are reimbursable.
2. Receipt is required and must include all of the following information:
 - Name
 - Billing address
 - Details of expenses
 - Amount (proof of payment is not required)
3. **McGill corporate cell phone charges:** Corporate cell phones are centrally billed and therefore not a reimbursable expense. All employees that are on the Corporate plan are already setup with the necessary roaming travel bundles. Contact Procurement Services for complete details - [Telus Plan Detail](#) website.

PR7.10 Internet and Wi-fi Charges

1. Receipt and proof of payment are required for the reimbursement of Internet and Wi-Fi charges incurred while traveling on University business.
2. Home internet charges is not a permissible expense.

PR7.11 Child Care

Allowable child/dependent care and related expenses when employee is traveling on University business

Travellers are encouraged to review childcare plans with their direct supervisor before incurring costs.

1. When the employee is a nursing mother who must travel with the child, the employee may claim:
 - Airfare for the child;
 - Cost of childcare at the travel site up to \$50 per day (receipts required);
 - Travel and accommodation costs for a caregiver, up to equivalent childcare costs.
2. When the employee is responsible for a child/ dependent who is under the age of 18 and/or has a medical disability that renders them unable to remain alone overnight, the employee may claim:
 - Cost of a caregiver providing the overnight care to the child/dependent up to \$50 per night (receipts required) or a per diem of \$35 per night; OR
 - Cost of reasonable transportation to bring the child/dependent to the caregiver or to bring the caregiver to the child/dependent (receipts required).
 - Receipt requirements are:
 - Caregiver's full name and address;
 - The date(s) being charged, the hourly/daily rate of pay and the total hours of care provided;
 - Caregiver's signature acknowledging receipt of payment.

PR7.12 Entry Visa Fee

1. Entry visa fees which are required for international travel to enable the claimant to conduct University business will be reimbursed.
2. Receipt and proof of payment are required.

PR7.13 Vaccinations and Medications

1. Cost of vaccinations and/or medication required when traveling on University business and not covered by the University's supplementary health plan will be reimbursed.
2. Receipt and proof of payment are required.
 - If claiming the difference between the cost and the amount reimbursed by the University's supplementary health plan, include the claim statement.

PR7.14 Health Insurance

1. Out-of-country medical insurance when travelling on University business is an eligible expense if not covered by the University's supplemental health plan.
2. Receipt and proof of payment are required.

PR8. Summary by non-Travel Expense

PR8.1. New Computers, Computer Components and Computer Accessories

As per [memo](#) from the Provost and Executive Vice-President (Academic), purchases of new computers, computer components, computer accessories, and computer accessories from research grants (2F and 2M Fund Types), can be reimbursed via an expense report regardless of the dollar value.

New computers, computer components and computer accessories not purchased from research grants (2F and 2M Fund Types) will not be reimbursed. These purchases must be made via [Le James](#) unless their dollar value is less than \$250 (refer to the [IT Asset Policy](#)).

PR8.2. Good, Services and Supplies < \$2,500

Purchases of goods, services and supplies < \$2,500 can be reimbursed on an expense report. Please note: if these are not delivered/received or are defective, the claimant is responsible for disputing the expense with the supplier prior to requesting reimbursement.

Examples are:

- Small purchases a claimant makes for the operational needs of the unit/department when a PCard is not available.
- For new computers, computer components and computer accessories, please refer to PR8.1

PR8.3. Goods and Services > \$2,500

Purchases of goods/services having a value over \$2,500 will not be reimbursed. These items must be purchased using the Purchase Requisition process ([Buying at McGill](#)).

For new computers, computer components and computer accessories, please refer to PR8.1

PR8.4. Payments to Third Party Individuals (previously processed on Payment Request prior to August 1, 2022)

1. **Guest Lecturer Fees:** refers to payments to individuals for [guest lectures and speaking engagements](#) who have not traveled to Canada and are not Canadian residents.

2. **Participant Fee in a Research/Clinical Study:** refers to payments made to participants for the purpose of research/clinical studies.

- Participant fees must not exceed \$100/day for each person participating in a research/clinical study.
- Supporting Documentation to be submitted with the Expense Report:
 - If the nature of the research is not confidential, the supporting documentation should either be receipts obtained from the Participants (if applicable) or a memo provided by the FFM indicating the purpose of the research and attached to each Expense Report
 - If the nature of the research is confidential, and receipts were issued to the Participants, these should be retained by the Department in the event of an internal/external audit. Since the receipts cannot be submitted, a memo is to be provided by the FFM indicating the purpose of the research and explaining that due to the confidential nature of the research, the names and addresses of recipients will not be disclosed.
 - If receipts are collected from Participants, they must contain the name of the research study, the participant's name and signature and the amount paid.
 - If the nature of the research is not confidential and the Participant is a McGill employee or student, their McGill ID must be entered in the "Description" Field.

3. **Living Allowances**

- Refers to living expenses paid from a restricted fund to non-McGill students.
- Living allowances paid to active/registered Undergraduate or Graduate students are considered aid/support and must be processed through BSA (for more information, please refer to <https://www.mcgill.ca/studentfunding/>).
- If the living allowance is paid to a McGill employee/Postdoctoral Fellow, the McGill ID must be entered in the "Description" field.

4. **Awards/Prizes to non-McGill Students**

- The Best Practice for awards/prizes paid to non-McGill students is for McGill to pay the home institution first and the latter issues the award/prize directly to their student.
- Please note that all awards/prizes paid to active/registered Undergraduate and Graduate students, must be processed through BSA.

5. **Prescribed Prizes** as defined by the Income Tax Regulation - Section 7700, prescribed prizes are recognized by the general public and are awarded for meritorious achievement in the arts, the science or service to the public (for example, the Cundhill Prize and the Graham Sommer Competition).

Reminders regarding Payments to Third Party Individuals:

- Supporting Documentation for payment to guest lecturer fees, participant fee in a research/clinical study, living allowances, awards/prizes to non-McGill Students, and prescribed prizes must accompany the expense report and must clearly indicate the agreement/details that justify the purpose of the payment to the individual.
- The notion of claimant is not applicable.

PR8.5. Gifts, Gift Cards/Certificates

1. Gifts may take two forms:

- A tangible token of appreciation.
- 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. Receipt is required and must include **all of the following information:**

- Date
- Items purchased
- 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. Payroll Office requires the following information: name of employee, value of gift and McGill ID. This must be attached to the Expense Report in Excel format. This information may be included by the Payroll Office in the T4 Statement of Remuneration.

PR8.6. Publications

1. Receipt is required and must include **all of the following information:**

- Name of supplier
- Title of each book
- Date of purchase
- Total amount owed and proof of payment

PR8.7. Individual Professional Memberships

1. Membership needs to be relevant to/required by the position the employees holds at the University
2. Receipt and/or copy of the application form is required and must include **all** of the following information:
 - Full name of organization or seminar, elaborating acronyms
 - Date of payment
 - Total amount owed and proof of payment

PR8.8. Parking (Off-Campus)

1. Receipt is required.
2. **Metered Parking:** Receipts not required.

PR8.9. 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.

PR8.10. Relocation Expenses

For any moving and travel costs relating to relocation, refer to the [Relocation Service Guide on the Academic Personnel Office](#) website, and the [Relocation Allowance for Senior Administrative Positions](#).

PR8.11. Purchase of Alcohol for Campus Events

Please refer to the [McGill Alcohol Permit Procedure](#).

PR9. American Express Corporate Card

The Amex Card is available to Academics and Administrative Staff.

With respect to Administrative Staff, they are considered eligible if they are frequent travelers (i.e. must travel at least once per month for a minimum duration of 7 days) and must also have a Role Profile of Level 3 or above. Administrative Staff applications will require the Faculty Financial Officer/Finance Contact approval.

All applications will require the approval of the Associate Vice-President (Financial Services).

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.