



POLICY NO. 25

CONCERNING THE REIMBURSEMENT OF TRAVEL, HOSPITALITY AND REPRESENTATION EXPENSES

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In case of discrepancy, the English version shall take precedence over the French.

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SECTION 1. GENERAL PROVISIONS

Pursuant to *By-law No. 1 Concerning the General Administration of the College*, it is the responsibility of the College's Board of Governors to adopt policies and internal by-laws, including the policy governing reimbursement of expenses. Such expenses include accommodation and meals while travelling, travel expenses, representation expenses, and hospitality and hosting expenses.

To be eligible for reimbursement, expenses incurred shall be necessary for work purposes and reasonable. Any expenditure shall be justified and subject to prior written authorization.

Such expenditures shall be paid from operating funds.

SECTION 2. OBJECTIVE

Public funds shall be spent with an eye to sound management and in compliance with the prescribed rules. Public funds shall be used with care, in an exemplary manner, and control mechanisms necessary to ensure compliance with policies shall be implemented.

SECTION 3. DEFINITIONS

As used herein, the following words and expressions shall mean:

Executive: The Chairperson of the Board of Governors (or their delegate), the Director General, the Academic Dean and the Director or Assistant Director of a service or department.

Hospitality and hosting expenses: Expenses incurred and authorized for staging an institutional event or organizing a reception or social gathering.

Representation expenses: Expenses incurred and authorized for institutional representation and outreach by an executive of the College or their delegate.

Travel expenses: Expenses incurred for authorized travel carried out by an employee or executive in the performance of their duties, including transportation, accommodation and meal expenses.

Supporting documents: Original documents which provide evidence that an expenditure has been incurred and is associated with College activities. An invoice and proof of payment are required in order to be reimbursed for an expenditure:

- **Invoice:** Proof of purchase of a good or service, principally containing the following elements: date of transaction, amount, nature of expenditure, and issuer's name or business name, with

details of taxes and tip. This may be an official transit receipt or an original hotel and meal bill used to justify the expense claim.

- **Proof of payment:** Document providing evidence that the invoice was paid. This may be a debit or credit card transaction receipt. The invoice may also mention the payment and method of payment. In the latter case, only the invoice will be required for reimbursement of the expenditure.

SECTION 4. RESPONSIBILITY AND INTEGRITY

It is each employee's responsibility to ensure that travel, hospitality and representation expenditures are made with an eye to sound management of public funds and in compliance with the prescribed rules in order to ensure proper management of such expenses and avoid abuse.

The individuals responsible for authorizing an expenditure shall, more specifically:

- a) ensure the availability of funds in the budget;
- b) validate the purpose of the expenditure and its justification;
- c) validate the supporting documents;
- d) confirm that the claim complies with the provisions of this Policy.

SECTION 5. TRAVEL EXPENSES

The employee shall use the most economical means of transportation.

When several individuals are travelling to the same location, car-pooling, insofar as it is the most economical means of transportation, is advocated.

5.1 TRAVEL EXPENSES

5.1.1 PUBLIC TRANSIT

The following public transit expenses are eligible for reimbursement:

- Cost of a bus, metro or train ticket;
- Cost of economy airfare.

5.1.2 TAXI

The use of taxis as means of transportation shall be reserved for intra-urban travel of less than thirty (30) kilometres. Taxi expenses are reimbursed upon submission of supporting documents when taxi travel is the most economical and appropriate means of transportation.

5.1.3 PARKING AND TOLLS

Toll and parking fees shall be reimbursed on submission of supporting documents.

5.1.4 PER-KILOMETRE ALLOWANCE

Employees authorized to use their personal vehicles for travel receive, for any distance travelled during the same fiscal year, an allowance established as follows:

- a) \$0.50/km

- b) \$0.55/km in case of car-pooling with another employee of the College or an employee car-pooling with a student in a specified student-centered activity which is accepted by the Director of the service.

The distance is calculated on the basis of a return trip from the College to the final destination, or from the starting point, e.g., the residence, whichever distance is shorter.

Travel carried out between the employee's residence and the workplace is never eligible for a per-kilometre allowance.

5.1.5 CAR RENTAL EXPENSES

Eligible expenses for a rental car are rental costs, including additional kilometres driven, where applicable, cost of gasoline and cost of rental-related insurance. Payment of any fine shall be the driver's responsibility. (see Section 7 for rental car agreements and insurance requirements)

The College shall reimburse the daily expenses incurred in renting compact-model cars or models at the most economical rate, unless there is a constraint associated with the number of passengers or the transportation of equipment.

5.1.6 COLLEGE-OWNED VEHICLE

Only employees authorized by the director or coordinator of the service or department concerned or their delegate may use College vehicles in the performance of their duties. College vehicles shall remain parked on College land in the spaces set aside to that end. They may not be used for personal purposes. Employees using College vehicles must be declared on the College automobile insurance. The information must be communicated to the Legal Affairs Department.

Only gasoline expenses shall be reimbursed when an employee has used a vehicle belonging to the College. Payment of any fine shall be the driver's responsibility.

5.2 ACCOMMODATION EXPENSES

Employees shall use economical hotel resources, limiting themselves to adequate, standard rooms. Reimbursement is made upon submission of supporting documents.

At an event organized by an outside body, the employee shall ensure to select a hotel with a price deemed reasonable, or choose a hotel offering government rates selected from the list available through the *Centre d'acquisitions gouvernementales* (CAG) and on the College portal under the Finance and Legal Affairs section. When making the reservation, the employee shall mention that the College is part of the agreement with the Government of Quebec for receiving such preferential rates.

5.3 MEAL EXPENSES

Under certain conditions, the cost of meals taken at a meeting during a workday is an eligible expense, when authorized by the immediate supervisor. The purpose of the meal and the attendance list shall be indicated on the expense report. When the meal is shared with a group of students or volunteers, the number of people and the course or program number or related activity is sufficient as the attendance list.

Meal expenses are reimbursed upon submission of supporting documents, specifying the nature and type of expenditure, which must be reasonable, as referred to in Section 10.

Tips are reimbursed if the amount is reasonable compared with the total invoice amount, upon submission of proof of payment.

When authorized by the immediate supervisor, a hospitality gift, of \$40.00 and under in value, can be acceptable as a replacement for a restaurant meal.

SECTION 6. TRAVEL OUTSIDE QUEBEC

6.1 SPECIAL ALLOWANCES

The Director General, or the Chairperson of the Board of Governors when the Director General is travelling, authorizes travel outside Quebec.

6.2 VISA AND CURRENCY EXCHANGE FEES

Visa fees, when mandatory, are eligible for reimbursement upon submission of original supporting documents bearing the employee's name.

Foreign currency exchange costs are eligible for reimbursement upon submission of appropriate supporting documents showing the conversion rate from Canadian to local currency.

6.3 VACCINATION AS RECOMMENDED BY HEALTH CANADA, AND MEDICAL DRUGS

When traveling at the College's request, the cost of vaccination is eligible for reimbursement when it is required or highly recommended by Health Canada on the basis of the location and context of the stay.

The cost of purchasing exceptional medication required on the basis of the location and context of the stay and prescribed by a health professional is eligible for reimbursement upon submission of original supporting documents bearing the employee's name.

For vaccination and medical drug expenses, the College will reimburse only the part not covered by the employee's personal or group insurance. The employee shall provide the report stating the amount of such expenses that is not covered by said insurance.

6.4 LONG-DISTANCE TELEPHONE CALLS

The cost of long-distance telephone calls is reimbursable insofar as they are made in the performance of the employee's duties. For each such request for reimbursement, the employee shall indicate the amount of the call.

Employees are also entitled to reimbursement of long-distance telephone calls lasting a maximum of ten (10) minutes for each period comprising three (3) consecutive overnights. The supporting documents must contain all the elements needed to show the duration of the call. Failing that, the employee is reimbursed up to a maximum of expenses deemed reasonable.

6.5 INSURANCE

Expenses relating to taking out the following types of insurance are eligible for reimbursement provided they are not covered by the employee's group or personal insurance policies:

- Insurance associated with renting a vehicle outside Quebec;
- Travel insurance covering medical expenses;

- Trip cancellation insurance.

SECTION 7. AUTOMOBILE INSURANCE

Employees who use their personal vehicle for their work are responsible for ensuring that their personal automobile insurance covers their travel.

Employees who rent a vehicle on the College's behalf for work purposes shall take out appropriate insurance with the rental company to cover damages to the vehicle in case of a claim. The rental agreement must be in the name of the College. When there is more than one driver, all drivers must be declared as such in the rental agreement.

SECTION 8. EXPENDITURES NOT ELIGIBLE FOR REIMBURSEMENT

To be eligible for reimbursement, travel, representation and hospitality expenses shall be necessary for the job and reasonable.

The following expenses are not eligible for reimbursement:

- Charitable donations;
- Cost of films, minibar and hotel room service;
- Cost of travel life insurance;
- Dry cleaning and rental of clothing;
- Fines for violation of the law;
- Gifts;
- Insurance deductible in event of accident and/or theft (except for a rental car);
- International driving permit;
- Passport fees;
- Purchases for personal use;
- Theft, loss or damage of personal property, including car;
- Travel and meal expenses of a companion not required for the travel.

SECTION 9. REPRESENTATION EXPENSES

Representation expenses are authorized expenditures incurred in the context of representation of the institution by an executive or their delegate. Representation expenses include expenses for meals, alcoholic beverages and registration or participation in various activities deemed reasonable.

Business or representation meals with outside guests are eligible when they are necessary and work related or when specific circumstances warrant it.

Authorization and approval procedures are the same as for travel expenses.

SECTION 10. HOSTING AND HOSPITALITY EXPENSES

The College holds institutional events, such as receptions, and hosting of students, guests or employees that are compatible with its mission.

Representation and hospitality expenditures shall be made in a context of maintaining and promoting the College's reputation and prestige. Such events may include reasonable consumption of alcoholic beverages.

Hospitality expenses include expenditures on meals, alcoholic beverages, service, facilitation (emceeing), decoration and set-up of the room, rental, and any other expenditure associated with the activity or event, which must be related to the College's activities.

Claims for hospitality or hosting expenses shall be submitted by the most senior employee taking part in the event for authorization by their immediate supervisor (not taking part in the activity). Should there be no immediate supervisor who did not take part in the event, then such expenses shall be authorized by the Director of Finance and Legal Affairs or the Vice-Chairperson of the Board of Governors if the Director of Finance and Legal Affairs attended the activity.

Recurrent institutional events (e.g., retirements, Holiday celebrations) are planned and authorized within the framework of the annual budget process. Budgets with respect to events, receptions or entertainment that are not planned as part of the budget process shall be authorized in accordance with *By-law 3 Concerning the Financial Management of the College*.

10.1 RETIREMENT

- 15+ years' service: Yearly College event and departmental lunch or diner*
(taxes and tip not exceeding \$40.00 per person)
- 5–14 years' service: Departmental lunch or dinner*
(taxes and tip not exceeding \$40.00 per person)
- 0–5 years' service: Departmental coffee break (coffee/muffins)

10.2 HOLIDAY CELEBRATIONS

- Yearly brunch for the entire College
- Departmental lunch *(non-academic departments only)
(taxes and tip not exceeding \$40.00 per person)
- All employees should have access to at least one reception, but should not normally take part in more than two receptions.

10.3 OTHER SPECIAL EVENT (ARRIVAL OF NEW EMPLOYEE, DEPARTURE, MATERNITY OR PATERNITY LEAVE, ETC.)

Departmental lunch *, if authorized by the Director of the concerned department
(taxes and tip not exceeding \$40.00 per person)

**House wine or equivalent, in moderation*

SECTION 11. PRESENTS AND DONATIONS

11.1 PRESENTS/GIFTS

An employee may accept a present with a value of no more than \$25.00.

Any present with a value of more than \$25.00 should be forwarded to the College Foundation, which may then use it at an activity/auction, the profit from which may be used to contribute to the Student Financial Assistance Fund.

11.2 DONATIONS

The College may not make donations to a charitable body or its foundation. Any donation made by the College that does not correspond to its primary mission may be subject to collection by the Ministry of an amount equivalent to the donation.

SECTION 12. REIMBURSEMENT AND SUPPORTING DOCUMENTS

12.1 AUTHORIZATIONS

Any employee making an expenditure shall follow the Purchasing and Accounts Payable Department procedures available on the College portal. If the expenditure falls outside the employee's normal responsibilities, the authorization shall be obtained as follows:

- a) in the case of an employee, by their immediate supervisor;
- b) in the case of the Director General, by the Chairperson of the Board of Governors;
- c) in the case of the Chairperson of the Board of Governors, by the Director General;
- d) in the case of the Academic Dean or Directors of services or departments, by the Director General;
- e) in the case of grant expenses, by the Dean responsible for grants.

Information on all travel shall be provided with the expense report, and if there is car-pooling, passengers' names shall be shown in the expense report.

12.2 DEADLINE

The expense report for travel or representation shall be submitted using the forms and procedure established by the Accounts Payable's Department and available on the portal under the Finance and Legal Affairs section. As June 30th of each year is the College's fiscal year-end, all claims shall be submitted no later than the second Friday of July, and shall include all supporting documents (invoice and proof of payment).

Failing that, the expenses will be attributed to the following fiscal year.

The College reserves the right not to reimburse requests not submitted with the requisite supporting documents or within the prescribed deadline.

12.3 FOREIGN CURRENCY

For any expenditure in a currency other than Canadian dollars, the employee shall provide evidence of the conversion rate by submitting receipts accompanied by the statement from the credit card used for the expenditure. Failing that, the Bank of Canada rate as of the transaction date shall be used.

12.4 MONETARY ADVANCE

When a specific situation so requires, a monetary advance may be granted, on the following conditions:

- a) The appropriate form, available on the portal, shall be approved and signed by the immediate supervisor;
- b) Any unused balance shall be repaid by the employee when the expense report is submitted;
- c) For monetary advance (paid in cash or by direct deposit), the request shall be received by the Accounts Receivable Department no less than one week before the expenditure is to be made;

- d) If the conditions are not complied with, the College reserves the right to deduct the total amount of the monetary advance from the employee's pay, providing them with advance notice thereof in writing.

SECTION 13. WAIVER

The Director General may authorize a waiver to this Policy, in which case written justification of the waiver shall be provided.

For a waiver concerning the Director General, the approval of the Chair of the Board of Governors is required, and written justification shall also be provided.

SECTION 14. APPLICATION AND REVIEW OF THE POLICY

The Director of Finance and Legal Affairs is responsible for application and review of this Policy.

SECTION 15. EFFECTIVE DATE

This Policy shall come into force upon its adoption.