

**DIRECTIVE 2600-013**

<b>TITLE:</b>	<b>Travel Expense Reimbursement Directive</b>		
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## **1. PREAMBLE**

This directive sets out the maximum travel expenses that may be reimbursed by the University for activities outside the home campus of the employee claiming reimbursement. The term “travel expenses” covers transportation, accommodation, meals and registration for certain events.

The travel provisions of collective agreements and other protocols governing staff working conditions take precedence over this directive.

## **2. GENERAL CONSIDERATIONS**

Any expense reimbursed under this directive must be reasonable in the circumstances of the travel. An expense report along with supporting documentation must be submitted in order to claim reimbursement.

### **2.1 Prior approval**

Any travel incurring expenses that may be reimbursed under this directive must first be authorized by the person responsible for the budget concerned or by the superior holding authority to grant such authorization.

### **2.2 Restricted funds**

The amounts paid out of a grant or contract managed under restricted-fund rules are those established by this directive, unless the grant or contract explicitly defines its own specific terms.

### **2.3 Reimbursement restrictions for certain expenses**

The University does not reimburse:

- Expenses incurred individually by students in the context of certain educational activities (e.g., internships);
- Expenses that are or will be reimbursed to the claimant by other organizations;
- Expenses made under a personal points program (e.g., frequent flyer points for plane tickets).

### **2.4 Length of stay**

- 2.4.01** In the event of travel abroad, when justified by the trip duration or time zone difference, the University may reimburse travel expenses incurred up to a maximum of two days before the activity and one day after the activity, according to the destination.
- 2.4.02** An extended stay could be authorized if it is shown that the extension provides savings.
- 2.4.03** The extension of a stay for personal reasons may be authorized if it does not create any additional expenses for the University. Only the portion of attributable expenses to professional activities will be reimbursed.

### 3. PREFERRED MODES OF TRANSPORT

The choice of transportation mode when travelling must be guided by three variables:

- the distance to be covered;
- the cost of travel;
- the environmental impact of the trip.

Climate change and the reduction of greenhouse gas (GHG) emissions are key factors to take into consideration. Given that Quebec's transportation sector accounts for more than 40% of such emissions, it is essential to minimize the GHGs emitted while travelling for work purposes.

#### a) Buses and shuttles

The University encourages its staff to use public transit. To this end, an agreement has been signed with the carrier Limocar, providing substantial savings for trips along the Sherbrooke-Montreal/Longueuil route.

For the same reason, the use of shuttle service is preferred, when more advantageous, as a financial and environmental alternative.

#### b) Car rentals

When public transit is not chosen, the University favours the use of rental vehicles for travel amounting to 200 to 2,000 kilometres round trip. Under agreements the University has negotiated with certain providers, this solution is far more cost-efficient than using a personal car. Moreover, choosing compact and intermediate models can further cut down on GHG emissions.

Renting a hybrid or electric car is an interesting option to reduce travel impacts on the environment even further. GHG emissions from a compact or intermediate hybrid vehicle stand at 0.1 tons of CO<sub>2</sub>e/1,000 km. Electric vehicles emit no such gases, at least directly.

Agreements negotiated with some providers not only guarantee highly competitive prices but include zero-deductible third-party liability insurance coverage as well as zero-deductible comprehensive insurance coverage for damage to the rented vehicle (collision, fire, theft, vandalism, broken windows, etc.). These agreements are valid for all travel in Canada and the United States.

Any person who must rent a vehicle from a provider other than those with whom the University has negotiated agreements (in the event that the providers under agreement are not active in the area visited) must ensure that the rental includes liability insurance coverage as well as coverage for damage caused to the vehicle.

#### c) Carpooling

When a rental or personal car is used for travel, carpooling is strongly encouraged, because this solution is both very economical and environmentally beneficial.

#### **d) Beyond 2,000 kilometres**

In cases exceeding 2,000 kilometres for a round trip, public transit must be used, unless the person claiming reimbursement demonstrates that the use of another type of vehicle is more economical or that the reason for the travel is incompatible with that mode of transportation.

For air travel, the University favours departures from the Sherbrooke Airport where relevant. Time savings must be taken into account, within reasonable cost.

#### **e) Greenhouse Gas (GHG) offsetting**

University staff may request reimbursement for offsets of GHG emissions generated by air travel for work purposes. Such offsets may take place through an internal offsetting program or with another carbon offset supplier.

<https://www.usherbrooke.ca/developpement-durable/campus/ges/compensation/>

### **3.1 Liability in case of damage**

The University will not be liable for any damage to any vehicle used for any travel covered by this directive.

## **4. REIMBURSEMENT**

### **4.1 Transportation**

A person may claim reimbursement for the use of a vehicle only if they have actually used the vehicle.

#### **4.1.01 Buses and trains**

Except for travel under the inter-city staff transportation program (University-Limocar agreement), for which staff enrolled in the program have nothing to pay, the price of the transit ticket is reimbursed upon presentation of original or scanned supporting documents (such as receipts and tickets).

The University benefits from a discount on the purchase price of trips with Via Rail. The following link can be used to make a purchase and take advantage of the discount:

<https://www.viarail.ca/en/fares-and-packages/business-travel/corporate-fares/university-sherbrooke>

#### 4.1.02 **Personal and rental vehicles**

The amount allocated by the University for the most common destinations is set out in a list kept and updated by Financial Resources Services. The list is available on the University website:

<https://www.usherbrooke.ca/calcul de frais de déplacement>

For any destination less than a 2,000-kilometre round trip from the departing campus, the amount allocated is \$0.48 per kilometre travelled or, in the case of a rental vehicle, the actual cost of use. When renting a vehicle, the type of car must be suited to the needs of the trip.

For the purpose of calculating the reimbursement referred to in the preceding paragraph, the number of return kilometres travelled from the home campus to the destination is deemed to be the lesser of:

- a) the number of kilometres travelled between the permanent residence of the person and his/her destination, if other than his/her home campus;
- b) the number of kilometres between the home campus and the destination city.

These allowances are increased by \$0.09 per kilometre if one or more members of the university community are accompanying the person claiming reimbursement.

Reimbursement of motor vehicle transportation expenses are limited, for any given trip, to a maximum distance of 2,000 kilometres round trip; beyond this distance, Article 3 of this directive applies.

When a University-owned vehicle is used, the fuel or electric charging expenses incurred by the claimant are reimbursed based on the actual cost.

Any person authorized to use their personal motorcycle is entitled to an allowance of \$0.24 per kilometre travelled.

Short trips are reimbursed according to an allowance based on the number of kilometres travelled, per the following table:

<b>Short Trip Reimbursement</b>	<b>Under 8 km (round trip)</b>	<b>Between 8 and 16 km (round trip)</b>	<b>Between Main Campus and Health Campus (round trip)</b>
<b>REIMBURSEMENT</b>	\$4.45	\$8.50	\$12.50
<b>Reimbursement with carpooling</b>	\$5.25	\$9.90	\$14.80

**4.1.02.1 Parking fees** Parking fees are reimbursed upon presentation of original or scanned supporting documents.

**4.1.02.2 Additional insurance fees** Some insurance companies may charge additional insurance fees when the distance travelled for work exceeds a certain number of kilometres. Subject to the superior's approval, and upon presentation of original or scanned supporting documents, the University reimburses any person having to pay such additional fees.

### **4.1.03 Planes**

The economy class airfare authorized by management is reimbursed upon presentation of original or scanned supporting documents.

See: [https://www.usherbrooke.ca/srf/fileadmin/sites/srf/documents/resume\\_annexe\\_frais\\_deplacement\\_2600-013.pdf](https://www.usherbrooke.ca/srf/fileadmin/sites/srf/documents/resume_annexe_frais_deplacement_2600-013.pdf)

Note that in the case of any special health conditions requiring the purchase of non-economy class tickets authorized by management, a medical certificate must be attached to the reimbursement claim.

The eligible related expenses for air travel are:

- seat selection fees;
- cancellation insurance;
- airport lounge expenses;
- basic baggage charges;
- GHG offsets;
- luggage insurance.

Non-eligible related expenses include:

- medical insurance (unless the person has no insurance);
- business class;
- first class;
- personal points program.

It is possible to personally upgrade plane tickets. In this case, the claimant must provide the price of a ticket of an authorized class for the same flight. If this information is not provided, Financial Resources Service will be unable to reimburse the ticket.

### **4.1.04 Taxis, subways and buses**

Reimbursement is made upon presentation of original or scanned supporting documents (receipt or ticket). Persons using their personal or a rented vehicle may not claim reimbursement of taxis, subways or buses for local transportation unless they demonstrates that the use of that mode of transportation was more economical in the circumstances.

#### **4.1.05 Rental following public transit**

When a vehicle rental is required following a trip using public transit, reimbursement is made upon presentation of original or scanned supporting documents, along with relevant explanations.

The University encourages its staff to use public transit to come to work. In this context, expenses arising from the choice of public transit for a work trip may be reimbursed, while prioritizing STS Line 53, which runs between the main campus and the health campus. See:

<https://www.usherbrooke.ca/developpement-durable/mobilite/personnel>.

#### **4.2 Accommodation**

At a number of hotels, the University benefits from the same preferential rates as the Government of Quebec. When booking a reservation, the University employee must enquire about the availability of these rates and choose the lowest.

A list of all the establishments and prices available can be found under this link of the University website intranet:

<https://www.usherbrooke.ca/intranet-srf/personnel/approvisionnement/ententes-et-contrats/hebergement>

The University reimburses reasonable expenses incurred for a hotel room, upon presentation of original or scanned supporting documents.

An allowance of \$30 per night is available for a stay at another person's residence.

The University does not reimburse personal expenses such as newspaper purchases, film rentals, personal phone calls, tips and other minor expenses. The University grants a lump sum of \$7 per night of travel for these expenses.

#### **4.3 Meals**

The University pays a fixed allowance of a maximum amount per meal for breakfast, lunch and dinner, including taxes and tips. For travel to Europe, non-Eurozone countries, Asia and Oceania, the University may reimburse reasonable actual meal expenses, upon presentation of original or scanned supporting documents.

The reimbursement amounts for meals are as follows:

	Quebec and Canada:	USA Central America South America Africa	Europe (Eurozone countries)	Europe (non- Eurozone countries) Asia and Oceania
<b>Currency</b>	CAD	US	Euro	Euro
<b>Breakfast</b>	\$13	\$16	€21	€21*
<b>Lunch</b>	\$18	\$20	€30	€30*
<b>Dinner</b>	\$31	\$36	€42	€42*
<b>Total per day</b>	CAD \$62	US \$72	€93	€93*

\*or reasonable actual expenses

#### 4.4 Registration (conferences, symposia and seminars)

The University reimburses registration fees for conferences, symposia, seminars and similar events upon presentation of the receipt or the registration confirmation indicating the details of the registration fee. A copy of the conference prospectus is desirable to know which fees are included, such as meals, in order to avoid reimbursing items already included in the registration fee.

### 5. ACT RESPECTING EDUCATIONAL INSTITUTIONS AT THE UNIVERSITY LEVEL (“Bill 95”)

Travel expenses for persons holding positions subject to the *Act respecting educational institutions at the university level* RLRQ, c. E-14.1 (known as Bill 95) must be identified in accordance with that Act. The spreadsheet to be used to record these fees is available on request from Financial Resources Service and must be attached to the expense report or to the related payment request, in Excel format.

### 6. REIMBURSEMENT OF EXPENSES PAID BY INSTITUTIONAL CREDIT CARD

Expenses paid with the institutional credit card are the responsibility of the cardholder, who must pay or ensure full payment of all expenses charged to their account for each statement.

The institutional credit card may be used to pay the expenses authorized under this directive. Original or scanned supporting documents must be attached to the expense report or payment request.

## **7. NON-COMPLIANT EXPENSES**

Financial Resources Service may refuse reimbursement of any expense that does not comply with established rules and standards. The General Manager of Financial Resources Service may refer the case to the Vice-Rector of Financial Affairs if necessary.

The expense report may not be used to claim a salary or professional fees.

## **8. ADVANCES**

The University may make an advance payment to reimburse expenses incurred and disbursed prior to an activity, such as registration fees, plane ticket purchases and hotel reservation deposits.

An advance may be granted where justified by the estimated cost. To obtain this advance, a request for payment (the advance) must be completed, including the following information: reason for the advance, dates of the activity and the stay, etc. This information must be provided along with the relevant documents available (invoice, prospectus, program, etc.). The advance requested may not exceed \$150 (US \$150 or €150 in countries using this currency) per day for accommodation and meals.

### **8.1 Institutional credit card holders**

The University does not advance funds to persons who have or may have the institutional credit card, except when payment is due prior to the event. The institutional credit card is available to members of management and professors of the University. Any other staff member of the University may, with the superior's approval, obtain such a card when its use is justified.

## **9. PAYMENT REQUEST - EXPENSE REPORT**

The payment request or travel expense report must include the following information:

- duration and location of the activity;
- name and position of the person met and business relationship (if any), and reason for the travel;
- details of the expenses incurred and the amount of the claimed reimbursement in accordance with this directive;
- original or scanned supporting documents;
- the approval of the person responsible for the budget concerned;
- the superior's approval.

Any expense report or payment request for unusual expenses must be supported by detailed justifications.

All claims must be entered into the SOFE financial system as soon as possible.

Special attention must be paid to entering expenses into the SOFE financial system so as to record expenses within the financial year in which they were made. Consideration should be given to the University's fiscal year-end date (April 30) and, for restricted funds, the granting agency's fiscal year-end date.

Financial Resources Services is authorized to withhold reimbursement of travel expenses from any person who has obtained an advance for a previous trip but failed to submit an expense report to that effect.

Financial Resources Services also reserves the right to refuse reimbursement of expenses claimed for fiscal years prior to the current year.

## **10. EXEMPTIONS**

The General Manager of Financial Resources Service or the person designated by the General Manager may authorize exemptions from this directive, on an exceptional basis.

## **11. RESPONSIBILITY FOR IMPLEMENTATION AND DISTRIBUTION OF THIS DIRECTIVE**

The member of the University Executive Committee in charge of Financial Resources Services is responsible for the implementation, distribution and updating of this directive.

## **12. ENTRY INTO EFFECT**

This directive entered into effect on November 4<sup>th</sup> 1996 and the most recent amendments were approved by the University Executive Committee on October 17<sup>th</sup> 2022. This revised directive will be effective on November 1<sup>st</sup>, 2022.