GUIDE TO REIMBURSABLE EXPENSES FOR CONSULTANTS

Statement

In the interest of fairness to Desjardins employees and consultants, the Guide to Reimbursable Expenses for Consultants explains the impartial reimbursement of expenses incurred by consultants and advisors in carrying out their duties based on the least-cost model.

Responsibilities

Desjardins coordinators are responsible for applying the specified standards and rates for consultants who are required to travel to fulfil a mandate.

Consultants must prepare the *Consultant expense report* and get approval from their immediate Desjardins coordinator overseeing their mandate.

Consulting firms then produce and send invoices of these approved expenses to Desjardins.

Application rules

In line with our contract conditions, consultants will not be reimbursed for personal expenses incurred outside of their mandate. However, consultants will be reimbursed any business expenses, such as transportation costs, meals and lodging, if they're incurred as a result of a specific request made by Desjardins and approved ahead of time. For reimbursement details, see the section on allowances, below.

To receive a reimbursement, consultants must complete the *Consultant expense report*, and attach all necessary receipts and have them approved by the coordinator overseeing their mandate.
Once the expense report is approved, consultants are responsible for sending it to their respective consulting firms for monthly billing purposes.

Booking travel

According to travel management rules, consultants must book their own hotel rooms, car rentals, and reserve their bus, train and plane tickets for any business travel requested and approved by their immediate Desjardins coordinator.

On-call rates

Consultants on call must add 1 hour at the regular hourly rate to their timesheet for every 8 hours they were on call.

Reimbursable expenses (Rates subject to change without notice)

Meals

Lump sum allowance for meals (no receipts required):

Breakfast: **$ 20**
Lunch: **$ 25**
Dinner: **$ 45**

Lump sum allowances for meals and travel outside of Canada will be paid in Canadian dollars and are based on the exchange rate of the foreign currency that was in effect on the day the expense was incurred.

<u>Example of a lump sum allowance for a breakfast in the United States on March 21, 2022</u>

US$12 x exchange rate of 1.2593[1] in effect on the expense date or the rate shown on your credit card statement = C$15.11

[1] https://www.bankofcanada.ca/rates/exchange/daily-exchange-rates

In the expense statement:

- Select United States in the **Province** field for the expenses line
- Enter the expense date
- Enter the expense amount in Canadian dollars, which would be $15.11, not $12
- Enter the exchange rate on the expense date in the **Comments** field for reference

Overnight stays

Consultants must stay at a hotel mentioned on the list on the Employee Portal and near their mandate. They need to mention the reservation code, if applicable, or request the Desjardins preferred rate. Hotel expenses are reimbursed on presentation of original receipts, based on the single-occupancy rate for a standard room. Room upgrades are at the consultant's expense.

Transportation

Desjardins encourages consultants to use Desjardins Shuttle for travel between Lévis-Montréal or Montréal-Lévis. When the Desjardins Shuttle is not an option, consider these options in order :

- Public transportation (e.g., bus, metro, Bixi)
- Short-term car rental with an approved Desjardins supplier (insurance is NOT automatically included—it must be purchased in addition to the rental)
- Personal vehicle
- Train
- Air travel (to take advantage of Desjardins rates, book with the accredited agency)

Consultants must reduce the number of hours billed for each hour spent travelling by half, where applicable. In addition, for training mandates (dissemination, development, coaching, etc.) the travel time corresponding to the first 150 kilometers (on a round trip) is not billable.

Using a personal vehicle

Consultants who use their personal vehicles for business purposes are responsible for taking out the necessary insurance to protect themselves and their passengers. Desjardins will not reimburse insurance premiums for a personal vehicle or costs to repair damage from an accident that occurred while the vehicle was being used for business purposes.

Lump sum allowance for the Lévis/Quebec City - Montreal corridor

Once the consultant's immediate coordinator at Desjardins has approved payment, a lump sum allowance of **$110** is awarded when they use their personal vehicle for a return trip on the Lévis/Quebec City - Montreal corridor. An **extra $30**.
The allowance covers all expenses that come with using a personal vehicle maintenance costs, wear and tear and gas.

Additional travel reimbursed based on number of kilometres covered

When using a personal vehicle, a reimbursement of **$0.61** per kilometre travelled (minimum of **$5** per day) shall be granted to the Consultant. When carpooling (all vehicle types) or using an electric vehicle on your own, an additional **$0.10** per kilometre is granted. A refund of **$0.66** per kilometre is allowed for the use of a hybrid vehicle.

To calculate total kilometres travelled, use the shortest distance for a return trip between your start and end points.

Hotels with preferred rates

Rates are for standard rooms on a single-occupancy basis (plus taxes). Reservations are always guaranteed. Any cancellations must be made **at least 24 hours in advance** to avoid being billed. Better rates may be available during the off-season, weekends, or for other reasons.

Desjardins is not responsible for any changes that may occur during the year or for any restrictions the hotels impose.

Tips for completing the Consultant expense report in Excel

1. You must select the province where the expenses were incurred.
2. For travel **between Montréal–Lévis/Quebec City**, enter the lump sum allowance of $110 or $140 in case of carpooling.
3. For travel **outside the Montréal–Lévis/Quebec City corridor**, enter the number of kilometers covered in the appropriate section.
4. Enter the daily meal allowance amounts claimed and other expenses.
5. For office supplies and mail delivery, consultants must use Desjardins accounts when dealing with our suppliers. Please speak to the administrative assistant in your sector.
6. Your immediate coordinator at Desjardins must sign the expense report for the expenses to be reimbursed.

Questions?

Write to services_auxiliaires@desjardins.com