



PROCEDURE: SPECIAL INTERNAL EVENTS OF ADMINISTRATIVE UNITS CODE: FS-10.P2

Origin: Financial Services

Authority: Resolution #06-04-26-9.1

Reference(s):

- Policy for Reimbursement of Expenses (FS-10)
- Procedure for Reimbursement of Expenses (FS-10.P1)

PURPOSE

The present procedure is aimed at defining the norms and steps to follow for the prior authorization, approval and reimbursement of expenses related to the administrative life of the schools/centres and departments of the EMSB and incurred by its employees.

FIELD OF APPLICATION

This procedure applies to all administrative units, and is not affected by funding source.

BASIC PRINCIPLES

The EMSB reimburses the expenses related to the administrative life of the school/centre or department or those inherent to its functioning. These expenses, incurred by an employee on behalf of the EMSB, are authorized and reimbursed as long as they enter within the framework of specific natures described in the present procedure.

In order to be reimbursed, all expenses incurred must be admissible in nature, be reasonable, and be accompanied by adequate supporting documentation as specified in the *Procedure for Reimbursement of Expenses*.

DEFINITIONS

Special Internal Events (replacing the term *Representation fees*) typically include:

- event in the life of the same administrative unit (beginning of year, end of year, Christmas, administrative reorganization, ...);
- general staff appreciation days (e.g. Secretaries' Day, Teacher Appreciation Week);
- Retirement or transfer of an employee
- appreciation for local volunteers.

DEFINITIONS cont'd

Administrative unit denotes a department, school, or centre.

RULES OF APPLICATION

1. Procedures related to the budget

Schools, Centres

The global amount allotted for Special Internal Events of each school and centre is determined, each year, during the May/June budget forecasts for the upcoming year. The EMSB will establish a distinct decentralized budget for each school, and centre based on a fixed dollar amount per full-time-equivalent student to be used to fund Special Internal Event expenses.

The EMSB has established a maximum of \$2.00 per full-time –equivalent student that may be allocated to Special Internal Event expenses from the existing regular decentralized budget. Social Affairs and Outreach schools shall be allocated a fixed base amount due to their low student enrolment.

The school/centre administrator must remain within the limits of the approved annual budget. Any request to spend in excess of the maximum budget allocation (as per the previous paragraph) must be approved by the Governing Board prior to disbursement. Where no Governing Board exists, the approval of the Regional Director is required.

2. Admissible Expenses; Account Codes

Some examples of specific expenses related to Special Internal Events may include:

- a catered meal for staff at the beginning of the school year
- refreshments for staff holiday luncheon
- gift from the administrative unit to an employee pursuant to his/her retirement or transfer
- gift to a volunteer parent

In all instances, expenditures are to be reasonable in value and in nature. It is the responsibility of the head of the administrative unit to use sound judgment in authorizing these expenditures.

School and centre expenses should be coded to account XXX - 5 - 21100 - 305.

Central Office and Board-wide expenses should be coded to account XXX (i.e. dept #) - 1 – 52300 – 305.

3. Authorization

Claims for reimbursement of admissible expenses are to be authorized by the applicable administrator as determined by the Board's *Delegation of Authority* limits.

4. Reimbursement

See section 8 ("Claims Reimbursed by the School Board") of the *Procedure Statement on Reimbursement of Expenses*.