



POLICY:	REIMBURSEMENT OF EXPENSES	CODE: FS-10
Origin:	Financial Services	
Authority:	Res. # 06-04-26-9.1 Revised by Resolution # 15-02-25-15	
Reference(s):	<ul style="list-style-type: none">• Procedure for Reimbursement of Expenses (FS-10.P1)• Reimbursement of Expenses Incurred by Commissioners in the performance of their Mandate (DG-20)• Procedure Regarding Special Internal Events of Administrative Units (FS-10.P2)• By-Law #2: Delegation of Powers to the Executive Committee	

RATIONALE

As the operations of the English Montreal School Board are publicly funded, the Board has a fiduciary responsibility to ensure that expenditures are appropriate in nature and reasonable in magnitude.

POLICY STATEMENT

The English Montreal School Board is committed to ensuring that only properly documented, appropriate and reasonable expenditures are reimbursed to eligible Board staff.

FIELD OF APPLICATION

This policy statement applies to all Board staff and commissioners eligible to claim for reimbursement of expenses from **all** funds, including school complementary budgets. Related procedure statements have also been developed.

PRINCIPLES

The fundamental principles that this policy is based on include the following:

1. Eligible expenditures must be incurred as a direct result of performing work-related duties.
2. The admissibility of expenditures shall normally be determined by defining categories of qualifying expenses by policy, procedure or directive.
3. Eligible expenditures must be supported by adequate documentation.
4. Management staff (including school and centre administrators) must authorize all expense reimbursement claims affecting budgets which fall under their responsibility. Commissioners' claims must be authorized by the Chairman of the Board.

PRINCIPLES (cont'd)

5. Expense reimbursement claims made by the Chairman of the Board must be authorized by the Chairman of the Executive Committee.
6. The policy is *not* a substitute for sound judgment. Contextual circumstances may require a deviation from a policy element or from a procedure. Such exceptions should be invoked in a consistent and prudent manner by the authorizing parties.

OBJECTIVES

The objective of this policy statement is to clarify the admissibility of expenses for purposes of reimbursement by the Board, as well as to reinforce the central criteria of *eligible expenditures incurred as a direct result of performing work-related duties*.

DEFINITIONS

Representation expenses are now defined as being those expenses incurred in interacting with individuals external to the EMSB such as representatives from the Ministry of Education, community (e.g. Open House), professional, business, educational, or other similar organizations. Many expenses *previously* known at the schools /centres as Representation expenses are covered under the caption *Special Internal Events* in this policy.

Regular place of work is defined as the facility at which the employee normally works. In the case of an employee who typically works at multiple locations (usually at more than one location each day), the employer shall designate *one* regular place of work for that employee. The determination and communication of these latter individuals' regular place of work shall be established by directives issued by the Director General.

RULES OF APPLICATION

1.0 Admissibility:

Typically, the expenses qualifying for reimbursement fall within the following categories (as incurred in the performance of regular duties):

- *Travel* expenses from the employee's *regular* place of work (e.g. school/centre, Central Office) to other locations. The employee's regular travel from home to and from his/her regular place of work is considered to be a normal expense of employment to be assumed by the employee -except for travel necessitated by work conducted outside of normal working hours.
- *Meal* expenses necessitated by the employee's obligation to be away from his/her regular place of work. Where the employee is required to be at his/her regular place of work *outside* of his/her regular working hours, the resultant meal expenses are then eligible for reimbursement.
- *Parking* expenses-excluding fees paid to park at the employee's regular place of work.

- *Professional Improvement* expenses-including the portions of course/convention expenses, travel, accommodation, and meal expenses that are authorized by the applicable Professional Improvement Committee.

RULES OF APPLICATION

1.0 Admissibility: (cont'd)

- *Special Internal Event* expenses (for example, beginning/end of year staff and departmental gatherings, Christmas gatherings).
See also *Procedure Regarding Special Internal Events of Administrative Units.*

1.1 Travel expenses:

Employees may claim for reimbursement of travel expenses for approved, work-related travel. Where employees use their own vehicles, travel will be reimbursed at a rate per kilometer traveled as specified by the Board and reviewed annually. This rate, as well as the specifics of travel reimbursement, is outlined in the procedures statement. The principles reflected within these procedures are:

- Reimbursement will be made for approved distances only (including those outlined in a schedule showing the distances between Central Office and the schools/ centers).
- An adequate description of the destination is required, as well as the reason *if it is outside of the employee's regular duties.*
- If the visit is made on the way to the employee's regular place of work at the beginning of the day, or on the way home at the end of the day, or if the employee works exclusively at (a) site(s) other than his/her regular place of work during a given day, then the distance in excess of the normal distance traveled from the regular workplace to home is to be counted.
- When rides are shared with another employee of the Board, an extra amount per kilometer traveled (regardless of the number of passengers) will be added to the reimbursed mileage rate.
- "Topping up" the reimbursement of expenses for which a ceiling has already been imposed by virtue of other reimbursement guidelines/directives (e.g. claiming the difference between single room hotel occupancy and the double room rate – the latter being the maximum that is reimbursed under certain Professional Improvement expense directives) is not permitted.

1.2 Meal expenses:

Meal expenses eligible for reimbursement are to be refunded up to the maximum daily rate as specified within the procedures statement. Individual meal reimbursement rates are also specified in the procedures statement. These rates will be reviewed annually.

1.3 Special Internal Events:

Schools/centres

The global amount allotted to the Special Internal Events expenses of each school/centre will be determined, each year, during the budget forecasts. The EMSB will establish *decentralized* budgets (1 for each of the 4 regions) based on a fixed dollar amount per full-time-equivalent student to be used to fund Special Internal Event expenses within Fund 5.

The school/centre administrator should remain within the limits of the Fund 5 approved annual budget. Requests to spend in excess of these limits must be approved by the school/centre's Governing Board, and such a decision must be reflected in its minutes. For schools or centres not having Governing Boards, such deviations must be approved by the applicable Deputy Director General-Education division or by the Regional Director of AEVS

1.4 Supporting receipts:

Original receipts (restaurant bills, hotel bills, etc.) are required for reimbursement. Every effort should be made to provide detailed bills (as opposed to credit or debit card slips) so that the Board can obtain partial refunds of federal and provincial sales taxes.

1.5 Flat rate reimbursement with no receipts

Where the nature of an employee's travel results in the eligibility to claim for food *and* lodging, the employee may elect to receive a flat rate reimbursement in the event that:

- the employee is unable to obtain meal receipts, or has lost them;
- the employee has accepted the hospitality of a friend or relative.

The flat rates of reimbursement in the absence of receipts are listed in the related procedures statement.

1.6 Authorization:

The employee's immediate superior (within the context of the Delegation of Authority) must authorize the expense reimbursement claim, and the latter thereby attests to the:

- eligibility of the nature of the expenditure
- accuracy of the claim
- adequacy of supporting documentation
- compliance with approved limits and rates of reimbursement.

For schools and centres, claims for expenses funded by centrally-controlled (Fund 1) budgets are to be authorized by the applicable Deputy Director General-Education division or by the Regional Director of AEVS.

For claims made by Commissioners, these shall be sent to the Chairman of the Board for review and approval.

For claims made by the Chairman of the Board, these shall be sent to the Chairman of the Executive Committee for review and approval.

1.7 Modality and Frequency of reimbursement:

For claims submitted to Central Office, reimbursement will be made monthly.

Claims made by school principals, centre directors, and Central Office staff (including Commissioners) shall be reimbursed through the payroll system as a non-taxable expense reimbursement.

Claims made by all other school and centre staff shall be reimbursed through petty cash or by locally-generated cheque.

Claims should be submitted at least every 3 months.