



Adopted: 1998-09-01  
Revised: 2020-03-10

**Policy DJD**

**EXPENSES REIMBURSEMENT PROCEDURES**

This policy provides the framework for the reimbursement of expenses incurred by school board employees and commissioners related to the performance of their duties. All expenses should withstand public scrutiny.

**1. Definitions**

<b>Place of Work</b>	The employee’s designated place of work.
<b>Residence</b>	The employee’s/commissioner’s place of domicile
<b>Regular workday</b>	The normal working hours of an employee
<b>Outside of the regular workday</b>	Meetings and events that take place outside of the employee’s normal working hours.

**2. Principles**

- a. Employees required to travel during their duties are entitled to be reimbursed for all reasonable expenses incurred, up to the maximum amounts adopted by the Council of Commissioners. Reimbursement limits are reviewed annually by the Audit Committee for the upcoming school year.
- b. Expenses incurred during personal or union activities, or activities connected to a professional association will not be reimbursed by the School Board.
- c. Exceptions to rates set by the Audit Committee may apply to employees in accordance with provisions of their collective and/or local agreements.

**3. Approval of Expenses**

Expense claims must be approved as follows:

<b>Submitted by:</b>	<b>Approved by:</b>
Commissioner	Chair or Vice-Chair of the Council of Commissioners
Director General (DG)	Chair or Vice-Chair of the Council of Commissioners
Assistant Director General (ADG)	Director General, or Chair or Vice-Chair of the Council of Commissioners
Director	Director General or Assistant Director General
Centre Director	Director of Continuing Education
Principal	Director General or Assistant Director General
Vice-Principal and Assistant Centre Director	Principal or Centre Director
Coordinator or Manager	Director
Professional (syndicated body)	Director or immediate supervisor
Support Staff	Principal, Centre Director, Director, or immediate supervisor
Teacher	Principal, Centre Director, Director, or immediate supervisor

**4. General Guidelines**

- a. Employees/commissioners must use the current “Employee/Commissioner Reimbursement” form available on the NFSB Intranet site.
- b. Receipts and bills submitted for reimbursement must be attached as proof of expense and the expense clearly identified. A credit or debit card receipt is not considered a detailed description.
- c. Reimbursement requests must be submitted to supervisors within 60 days of the expenses incurred.
- d. Reimbursements are normally made within 15 working days of Financial Services receiving the approved form, with all required information and receipts.
- e. Reimbursement forms must be signed by the commissioner or employee requesting the reimbursement, and signed by the supervisor in accordance with section 3.
- f. Employees/commissioners must travel as economically as possible and avoid any expenses not essential to the proper exercise of their functions.

**4. General Guidelines – cont’d**

- g. Employees/Commissioners must prioritize carpooling and other cost-saving measures (car rentals, public transportation, virtual attendance, etc.).
- h. Employees/Commissioners may request a reasonable travel advance to attend meetings, workshops, or conferences.

**5. Types of Expenses Eligible for Reimbursement**

<b>Travel</b>	
Personal Vehicle	Travel by personal vehicle will be reimbursed at the rate set by the Audit Committee and reviewed annually for the upcoming year, except for any collective and/or local agreements that may be in effect
Distances	<ul style="list-style-type: none"> <li>• For travel by employees, reimbursement will be the lesser of:                             <ul style="list-style-type: none"> <li>○ The distance between the destination and the designated workplace, or</li> <li>○ The distance between the destination and the employee’s residence.</li> </ul> </li> <li>• For travel by commissioners, the departure point is the commissioner’s place of residence.</li> <li>• Employees/Commissioners are encouraged to carpool. The driver will be subsidized an extra \$0.05 per kilometer over the rate established by Council</li> <li>• For travel between schools, centres and the board office, or for travel to other school boards and Quebec City, the NFSB Kilometer Chart of distances will apply (Annex I); all other travel must include a “google map” with the request for reimbursement.</li> <li>• Employees required to work outside their normal working hours may claim either the kilometers between their residence and the destination, or meals.</li> </ul>
Car Rental	<ul style="list-style-type: none"> <li>• Employees travelling over 750 kilometers round trip, for a specified event, are expected to rent a car at the best possible rate. Employees who choose to use their own vehicle will be reimbursed at the rate of \$0.15 per kilometer.</li> <li>• Gas and insurance for the car rental will be reimbursed with the submission of receipts.</li> </ul>
Taxis (Uber)	Reimbursed with the submission of receipts
Public Transportation	Reimbursed, no receipts required
Bus, Train or Air	Must be preapproved by the Chair (commissioners) or a Director (employees).

<b>Meals</b>	
<ul style="list-style-type: none"> <li>• The fixed rate for all meals, including gratuities and applicable taxes, is set by resolution of Audit Committee and reviewed annually for the upcoming year.</li> <li>• The school board will reimburse the cost of a meal:                             <ul style="list-style-type: none"> <li>○ for an authorized trip off school board territory;</li> <li>○ for an authorized trip on school board territory but outside the normal course of the employee’s functions, as per Annex I NFSB Kilometer Chart and Guidelines for Reimbursement of Expenses.</li> </ul> </li> <li>• When the meal is included in the cost of a conference or a training session, no reimbursement as a per diem will be granted.</li> <li>• A maximum amount per day will be paid for meals taken during an external assignment which requires an overnight stay, upon presentation of supporting documents and as per Annex I NFSB Kilometer Chart and Guidelines for Reimbursement of Expenses.</li> </ul>	

<b>Representation</b>	
<ul style="list-style-type: none"> <li>• The following persons or their delegates may, during their functions, incur additional reasonable expenses such as travel, accommodation and meals to establish relations that could be beneficial to the school board: The Chair, the Director General, and the Assistant Director General.</li> <li>• The reimbursement of alcoholic beverages with meals, for purposes of representation and school board functions and events, will be closely monitored and a justification may be required by the immediate supervisor.</li> <li>• Names of the persons present for a meal, and the purpose of the meeting, must be indicated on the bill.</li> </ul>	

<b>Accommodations</b>	
<ul style="list-style-type: none"> <li>• Accommodation expenses must be reasonable and represent costs actually incurred.</li> <li>• The school board will reimburse:                             <ul style="list-style-type: none"> <li>○ The actual expenses incurred in a commercial establishment for activities conducted outside a 100 km radius of the residence of the commissioner or the place of work of the employee,</li> <li>OR</li> <li>○ The cost of a room, with approval and when it is deemed necessary to conduct an activity within the course of their functions, for two or more days.</li> </ul> </li> <li>• A per diem allocation, as found in Annex 1, without supporting documents, will be paid when a commissioner or an employee chooses to stay with a friend or relative instead of renting a room</li> </ul>	

<b>Other Expenses</b>	
Cellular phones	Except for employees who already have a phone issued by the school board, employees who must use their phones during their duties are eligible, once approved by their supervisor, to receive a monthly stipend that does not exceed the monthly cost of a school board-issued phone (rate set annually by the Audit Committee).
Gratuities	Employees may claim gratuities within a reasonable amount.
Miscellaneous Expenses	All other expenses should be clearly indicated. A per diem for incidental expenses will be considered by Council annually for overnight stays only.

**6. Types of Expenses Not Eligible for Reimbursement**

- Expenses for travel between the place of residence and the working place;
  - Fines for offences against the Highway Code or parking infractions;
  - Towing charges;
  - Insurance deductible;
  - Theft;
  - Road hazards;
  - Personal expenses such as mini-bar and other services;
  - Expenses incurred by the spouse;
  - Alcoholic beverages
- Note: Any purchase of alcohol is at the employee’s own expenses and should not appear on the meal or hotel bill. If the meal or hotel bill shows the purchase of alcohol and this expense has not been removed, the expense claim will be returned to the employee for re-calculation prior to reimbursement;*
- Mileage from a meeting place and/or hotel to a restaurant;
  - Materials (Must be purchased in accordance with the Purchasing Policy).

**7. Exceptions**

In certain exceptional circumstances, exceedances and the additional costs upon presentation of supporting documents may be authorized by the immediate supervisor, as per section 3. In this case, the approver has the responsibility to initial each expenditure covered by the overtake.

End.