

POLICY	EXPENSE REIMBURSEMENT PROCEDURES (DKC)
Original approval date	1998-09-01
Last review date(s)	2020-03-10, 2025-06-25
Next review date	2030
Related documents	Annex A, Organizational Guide DKC1

1. PURPOSE & SCOPE

This policy provides the framework for the reimbursement of expenses incurred by employees and commissioners of the New Frontiers School Board (NFSB) related to the performance of their duties. All expenses must withstand public scrutiny.

2. DEFINITIONS

Place of work	The employee's designated place of work
Residence	The employee's/commissioner's place of domicile

3. PRINCIPLES

- Employees required to travel for their jobs 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 using the prescribed rates set by Quebec's Treasury Board March 31 each year. The Audit Committee may recommend a different rate to the Council of Commissioners.
- Expenses incurred during personal or union activities, or activities connected to a professional association will not be reimbursed by the School Board.
- Exceptions to rates set by the Council of Commissioners may apply to employees in accordance with provisions of their collective and/or local agreements.

4. APPROVAL OF EXPENSES

Expense claims must be approved as follows:

Submitted by:	Approved by:
Commissioner, Chair, or Vice-Chair	Chair or Vice-Chair of the Council of Commissioners
Director General	Chair or Vice-Chair of the Council of Commissioners
Assistant Director General	Director General, Chair or Vice-Chair of the Council of Commissioners
Director	Director General or Assistant Director General
Centre Director	Director of Continuing Education
Principal	Director of Educational Services
Vice-Principal or 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

5. GENERAL GUIDELINES

- The electronic "Employee/Commissioner Reimbursement" form must be used to submit claims; it is available on the NFSB Intranet site.
- Receipts submitted for reimbursement must be detailed and included as proof of expense with the expense clearly identified. A credit or debit card receipt is not acceptable.
- Reimbursement requests must be submitted to supervisors within 60 days of the expenses incurred.
- Reimbursements are processed within 15 working days of Financial Services receiving the approved submission with all required information and receipts.
- Employees/Commissioners will receive the reimbursement on their next pay.
- Employees/Commissioners must travel as economically as possible and avoid expenses not essential to the proper exercise of their functions.

- 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.

6. TYPES OF EXPENSES ELIGIBLE FOR REIMBURSEMENT

Travel	
Personal Vehicle	Travel by personal vehicle will be reimbursed at the rate set by Council and reviewed annually, except for any collective and/or local agreements that may be in effect
Distances	• For travel by Employees, reimbursement will be: ○ The distance between the designated workplace and the destination, unless: ▪ The distance between the Employee's residence and the destination is less than the distance between the Employees' residence and their place of work. • For travel by Commissioners, the departure point is the Commissioner's Residence. • Exceptionally a flat rate is applied to specific locations as per Annex A. • Employees/Commissioners are encouraged to carpool. The driver will be subsidized an extra amount per kilometer over the rate established by Council as per Annex A.
Car Rental	• 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 \$0.20 per kilometer. • Gas and insurance for the car rental will be reimbursed with the submission of receipts.
Taxis (Uber)	Reimbursed with the submission of receipts.
Public Transportation	Reimbursed, no receipts required.
Coach Bus, Train, Airplane	Must be preapproved by the Chair (commissioners) or a Director (employees).

Meals
• The total allowable rate for all meals, including gratuities and applicable taxes, is set by resolution of Council and reviewed annually by the Audit Committee for the upcoming year. • The School Board will reimburse the cost of a meal for an Employee or a Commissioner for an authorized specific in-house event or an excursion away from the place of work outside of the normal course of their functions. ○ All receipts must be provided. • The cost of meals between employees is not reimbursable, except in unusual or special circumstances that require prior approval from the immediate supervisor. However, a meal may be reimbursed when a working session is held between two employees who do not hold positions at the same level (for example, between a manager and their employee).

Representation
• The following persons or their delegates may, during their functions, incur additional reasonable expenses such as travel, accommodations, and meals to establish relations that could be beneficial to the school board: The Chair, the Director General, and the Assistant Director General. • 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. • Names of the persons present for a meal, and the purpose of the meeting, must be indicated on the bill.

Accommodations

- Accommodation expenses must be reasonable and represent costs actually incurred. Use of a Government rate must be requested when available.
- The school board will reimburse:
 - Out-of-town travel that requires overnight accommodation
 - OR
 - The cost of a room, when it is deemed necessary to conduct an activity within the course of their functions.
- A total allowable rate, as found in Annex A, 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

Other Expenses

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 Council in Annex A).
Gratuities	Employees may claim gratuities within a reasonable amount.
Miscellaneous Expenses	All other expenses should be clearly indicated. An incidentals amount will be reviewed by the Audit Committee each year.

7. TYPES OF EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT

- 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;
 - 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*).

8. 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 4. In this case, the approver has the responsibility to initial each expenditure covered by the overtake.

End + Annex A

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Related documents	Annex A Kilometer, Meal, Overnight Guidelines

RATES IN PLACE FOR 2025-2026

Kilometer Rate

Rate per kilometre of for use of private vehicle **\$0.64**

Carpool incremental = \$0.07 per kilometre

For travel to Quebec City a flat rate of \$200 return trip must be used

For travel to Western Quebec School Board a flat rate of \$175.00 return trip must be used.

Meal Rates*

	Allowance
Breakfast	\$25
Lunch	\$35
Supper	\$55

**Receipts must be provided for all meal claims. Allowance includes tips and taxes.*

Overnight Stays

- Incidentals \$15 per day
- Stays in private homes \$40 per day

Cell Phone Stipend = \$30 per month

End.