



PROCEDURE: REIMBURSEMENT OF EXPENSES

CODE: FS-10.P1

Origin: Financial Services

Authority: Res. # 06-04-26-9.1
Res. # 15-02-25-15

Reference(s):

- Policy for Reimbursement of Expenses (FS-10)
- 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 No. 2: Delegation of Powers to the Executive Committee

PURPOSE

The English Montreal School Board is committed to ensuring that only properly documented, appropriate, and reasonable expenditures are reimbursed to eligible Board staff. To this end, this procedure statement has been developed.

FIELD OF APPLICATION

This Procedure applies to all Board staff and Commissioners and is not affected by funding source.

ROLES AND RESPONSIBILITIES

It is the responsibility of all parties authorized to approve the reimbursement of expenses to:

- ensure that applicable staff is aware of the Board's related policy and procedure statements and directives;
- scrutinize reimbursement claims submitted to them for their approval, and ensure that such claims are in conformity with Board policy, procedure statements and directives.

GUIDELINES

1.0 Mileage

- 1.1 Board staff and Commissioners must make every reasonable effort to carpool (sharing of rides) to reduce travel cost.
- 1.2 The allowance for the use of a private vehicle will be made at the rates established annually by the board. An additional 5 (five) cents per kilometer driven will be reimbursed for carpooling - regardless of the number of Board staff and/or Commissioners sharing a ride. When mileage for a **single trip** exceeds 50 kilometers one-way (100 kilometers return) based on the calculation in section 1.5, a reduced rate established annually by the board will apply. Note: a single trip represents a departure point to one destination point.

1.0 Mileage (cont'd)

- 1.3 The names of the individuals sharing a ride must be clearly indicated on the claim form.
- 1.4 The reason for the trip must be indicated on the mileage form *if it is outside of the employee's normal work-related duties*.
- 1.5 In claiming reimbursement, the approved claim form to be used, and distances claimed should adhere to the "Central Office Distance Chart". The following conditions will apply:
- Mileage is counted from the *regular place of work*¹ to the site of visit and back.
 - In this context, if more than one school or site is visited at one time, the total round trip distance is to be counted.
 - 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/from home is to be counted.

Example 1 - From home to School A to employee's designated workplace

Home to School A	30 km	A
School A to designated workplace	20 km	B
Sub-total	<u>50 km</u>	C=A+B
Less: distance from home to designated workplace	<u>40 km</u>	D
Total distance in excess of normal travel to be reimbursed	10 km	E=C-D

Example 2 – From home to a professional development event to home

Home to site of event	60 km	A
Site of event to home	60 km	B
Sub-total	<u>120 km</u>	C=A+B
Less: distance from home to designated workplace (return)	<u>80 km</u>	D
Total distance in excess of normal travel to be reimbursed	40 km	E=C-D

Example 3 – From designated workplace to Centre 1, then to Centre 2 then to home

Designated workplace to Centre 1	35 km	A
Centre 1 to Centre 2	10 km	B
Centre 2 to home	18 km	C
Sub-total	<u>63 km</u>	D=A+B+C
Less: distance from designated workplace to home	<u>40 km</u>	E
Total distance in excess of normal travel to be reimbursed	23 km	F=D-E

Example 4 – From home to School A, then to Centre 1 to home

Home to School A	30 km	A
School A to Centre 1	5 km	B
Centre 1 to home	25 km	C
Sub-total	<u>60 km</u>	D=A+B+C
Less: distance from home to designated workplace (return)	<u>80 km</u>	E
Total distance in excess of normal travel to be reimbursed	0 km	F=D-E

N.B.: If there is no excess, no claim can be made.

2. Other modes of transportation

¹ Definition is contained in the Policy Statement on Reimbursement of Expenses

- 2.1 The cost of other modes of transportation such as airline, train or bus shall be reimbursed according to the actual cost of the trip supported with original receipts.
- 2.2 The reimbursement rate for public transit shall be reimbursed according to the actual cost supported with original receipts.
- 2.3 The reimbursement rate for monthly public transit pass shall be reimbursed according to the per-trip cost, up to the maximum of the cost of the monthly transit pass. The claim must be supported by a list of destinations traveled for the month being reimbursed.
- 2.4 For conferences organized by the EMSB off the Montreal Island, the organizers should make every reasonable effort, where feasible, to provide mass transportation (bus), in lieu of mileage, to reduce travel costs.

3. Parking

- 3.1 Original receipts must substantiate these expenses. The reason for incurring these expenses must be indicated on the Report of Expenses form (e.g. MELS Curriculum Reform workshop).

4. Lodging

- 4.1 Accommodation expenses incurred at hotels shall be reimbursed as follows;
 - 4.1.1 One (1) day event - the distance travelled from the Administration Building to the location of the event is greater than 100 kilometers (200 kilometers return), then accommodation expenses are reimbursed according to the actual costs incurred unless otherwise specified by the authorizing party;
 - 4.1.2 Two (2) or more days event - the distance travelled from the Administration Building to the location of the event is greater than 50 kilometers (100 kilometers return), then lodging accommodation expenses are reimbursed according to the actual costs incurred unless otherwise specified by the authorizing party.

N.B.: mileage for the event is reimbursed as per Section 1.5 of this Procedure, not from the Administration Building

- 4.2. All claims for reimbursement of accommodation expenses must be submitted with original receipts supporting all claimed expenses. The reason for incurring these expenses must be indicated on the Report of Expenses form.
- 4.3 Expenses *not* allowable are listed below:
 - Telephone charges for *personal* calls in excess of \$10 per day ***except for international travel calls, which must be approved by the Director General.***
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 - Any charges incurred by an accompanying spouse.
 - Movie and game rentals.
 - Mini bar charges.
 - Dry cleaning/other personal charges.

5. Meals

5.1 The amount claimed for single meals (excluding alcoholic beverages) should normally not exceed the rates set out below:

Breakfast:	\$ 15.00
Lunch:	\$ 25.00
Supper:	<u>\$ 40.00</u>
TOTAL	<u>\$ 80.00</u>

- N.B:**
- i) All of the above rates include relevant provincial and federal taxes and a 15% gratuity.
 - ii) The same rates apply for U.S. dollar prices (i.e. \$80.00 USD maximum per day).
 - iii) The foreign currency rate applicable to meal expenses in foreign countries (excluding US dollars) must be approved by Financial Services prior to the date of the event.
 - iv) **Alcoholic beverages are not reimbursable expenses.**

5.2 Where an event fills a regular business day, the meal maximum is \$80.00 to cover any daily combination of meals.

5.3 Each expense claimed for meals must be clearly identified and have the following information: name of restaurant, purpose, and, if applicable, the names of the individual(s) for whom the claim is made. Supporting original receipts must be submitted with the claim and must contain the following information: name of restaurant, date, meal details, GST amount, QST amount, gratuities and grand total.

6 Flat rate reimbursement with no receipts

Where the nature of an employee's travel results in the eligibility to claim for food and/or 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; **or**
- the employee has accepted the hospitality of a friend or relative.

The flat rates of reimbursement in the absence of receipts are as follows:

- \$10.00 for breakfast (approx. 66% of \$15.00)
- \$17.00 for lunch (approx. 66% of \$25.00)
- \$27.00 for supper (approx. 66% of \$40.00)

- \$50.00 per day for lodging

7. Books and other Expenses/Sundries

Every effort should be made to provide detailed receipts with the following information:

- Name of supplier.
- Date of transaction.
- Description of items/services purchased.

N.B.: An adding machine tape is unacceptable unless all of the above are indicated and an approved signature is obtained on the invoice.

8. Professional Improvement Claims

All *Professional Improvement* submissions must adhere to the need for documentation as noted previously. A possible exception is the cost of meals and/or mileage, etc. that is approved by the employee groups and is outlined in their mandates. **Reimbursement rates used by employee groups may differ from and will take precedence over those outlined in this procedure statement, however, these rates cannot exceed the rates outlined in this procedure, or established by the Board related to this procedure (re: mileage).**

9. Claim form

9.1 Claims Reimbursed by Central Office (See section 9.2 for claims reimbursed by school/centre)

- 9.1.1 All claims must be submitted with the A-13 form "Report of Expenses and authorized by the employee's immediate superior. However, claims made by Vice-Principals/Asst. Centre Directors must be authorized by the applicable Regional Director.
- 9.1.2 The A-13 form must be accurately completed and submitted at least on a quarterly basis. The following information must be completed in order for Accounting Services to process the reimbursement claim in a timely manner:
- Name must be legible and correspond to the Board's Payroll records.
 - Employee Code is shown.
 - All receipts must be clearly identified (credit card numbers appearing on receipts should be blacked out prior to submission).
 - Approval signature must be present.
- 9.1.3 Once validated and authorized by the immediate superior (or Regional Director), these claims are sent to Accounting Services for processing - with the exception of Commissioners, Directors and Assistant Directors of Services, Coordinators, and the Manager of Internal Audit, all of whom must submit their authorized reimbursement claims to the Director of Financial Services.
- 9.1.4 All claims will be reimbursed through the Payroll System (no income taxes will be deducted) and will be identified on the employee's pay stub as follows:
- 302001 Mileage only
 - 302002 P.I.C.
 - 302004 Meals, food, supplies
 - 302005 Travel (excl. mileage) incl. parking, taxi, train, airfare; lodging (incl. meals appearing on hotel bill)
- 9.1.5 Claims for expenses incurred up to June 30 must conform to the year-end procedures published annually by Financial Services.

9.2 Claims Reimbursed by the School/Centre

- 9.2.1 All claims must be submitted with either the A-13 form "Report of Expenses" (if mileage is being claimed) **OR** form A-14S, and authorized by the school/centre administrator.
- 9.2.2 The A-13 (or A-14S) form must be accurately completed and submitted on a timely basis. The following information must be completed before a school/centre can process the reimbursement:
- Name must be legible and correspond to the Board's Payroll records.
 - All receipts must be clearly identified (credit card numbers appearing on receipts should be blacked out prior to submission).
 - Approval signature must be present.
- 9.2.3 All claims will be processed by the school/centre through Dofin, either by cheque or petty cash. An A-13 or A-14S form must be completed with every reimbursement made to employees.
- 9.2.4 Claims for expenses incurred up to June 30 must be processed by schools/centres on or before June 30 and conform to the year-end procedures published annually by Financial Services.

10. **Exceptions**

All derogations to this procedure must be approved in writing as follows:

- i) Requests from Board staff must be approved by the Director General prior to submitting the claim for reimbursement;
- ii) Requests from Commissioners must be approved by the Chairman of the Board prior to submitting the claim for reimbursement.