



TRAVEL AND LIVING EXPENSES REIMBURSEMENT POLICY

Revised version adopted on June 13, 2012

1. BASIS OF THE POLICY

The present policy takes into account the provisions of the Education Act (Section 175), the collective agreements and the annual budgets of the Central Québec School Board (CQSB).

2. OBJECT OF THE POLICY

- 2.1 To provide an equitable framework for managing the public funds at the disposal of the School Board; and
- 2.2 To reimburse equitably the commissioners, employees and external resources for travel and living expenses incurred during the course of their functions on behalf of CQSB.

3. DEFINITIONS

For the purposes of the present policy, the following terms are defined as follows:

Employee:	Employee of CQSB paid through its payroll.
Commissioner:	Member of the Central Québec School Board's Council of Commissioners.
External resource:	Person working on a contractual basis with the School Board in a permanent or temporary capacity.
Trip:	Authorized travel carried out by an employee, commissioner or external resource in the course of their functions, and during which travel, accommodation and living expenses are incurred.
Supporting documents:	Original copy of the invoices for the expenses incurred. A credit card or debit card (Interac) receipt is not an original invoice. When travel expenses are refundable by CQSB, the person concerned is responsible for requesting the necessary receipts from the supplier of the goods or services.
Principal residence:	The house, apartment, condominium etc. where a commissioner, employee or external resource lives most of the time in a year.

Principal place of Employment:	The location where a commissioner, employee or external resource works most of a time in a year.
Lowest fare possible:	Passenger train fares and airfares that are the lowest at the time of booking and that are refundable and/or transferable in total or in part in the event the trip is not made.

4. SCOPE OF THE POLICY

This policy applies only when the designated commissioners, employees or external resources are required to travel or to incur expenses during the course of their functions on behalf of CQSB, and is subject to the following provisions:

- 4.1 For all authorized travel by employees and external resources, the point of departure is the place of employment or, if retired and/or not in the employ of CQSB, their principal residence;
- 4.2 For all travel by commissioners, the point of departure is their residence. This rule applies as well to travel expenses paid for sitting on the Council of Commissioners and/or one of its committees, as to travel expenses relating to all other activities;
- 4.3 Travel and living expenses for activities attended by commissioners, other than regularly scheduled meetings of the Council of Commissioners and/or one of its committees must be pre-authorized by the Chairman or, in his absence, the Vice-chairman.

5. CONTENT

5.1 Travel Expenses

The School Board will refund travel expenses taking into account the predetermined kilometre rates specified in Item 1 of Appendix 1 and the following rules and constraints:

- 5.1.a The predetermined kilometre rate includes the additional insurance premium that the commissioner, employee and external resource concerned is required to pay, if need be. Each commissioner, employee and external resource is responsible to ensure that his personal insurance policy covers trips made in the course of his functions;
- 5.1.b For trips of 24 hours or less, the use of a rental vehicle is strongly recommended when the reimbursement of kilometres travelled exceeds the cost of a rental car. If the commissioner or employee or external resource prefers to use his personal vehicle for a trip of 24 hours or less, the reimbursement will be established using the rental car rates specified in Appendix 4;
- 5.1.c A minimum amount per trip, as specified in Point 1 of Appendix 1, is granted. This amount can, from time to time, be used when making a trip close to the principal place of employment or principal residence (for example, a director or secretary making a bank deposit). A trip is considered a round trip;

- 5.1.d When more than one trip is made on the same day, using a personal vehicle, the School Board will reimburse the total number of kilometres actually travelled on a daily basis according to the kilometre chart of distances not exceeding the rental car rates presented in Appendix 4;
- 5.1.e The use of the most economical means of transportation (public transportation, taxi, car-pooling or rental car) must be favoured. When car-pooling is used, the passenger's name must be mentioned on the reimbursement claim for business expenses;
- 5.1.f Travel by passenger train and/or airline should be booked at the lowest fare possible and will be reimbursed for an amount not exceeding the cost of Economy Class fare, unless for reasons of reducing the total overall cost of a trip's travel and living expenses a superior class is pre-authorized by the director of services to which the employee or external resource ultimately reports;
- 5.1.g The costs of parking and taxi fares are refundable upon presentation of the original supporting documents;
- 5.1.h Fines are never reimbursed by CQSB;
- 5.1.i For trips outside the province of Québec, the trip and the means of transportation to be favoured must have the prior approval of the Chairman or in his absence the Vice-Chairman, for a commissioner and the Director General, and, in the case of an employee or external resource of the director to which they report.

5.2 Meal expenses

Meal expenses incurred by commissioners, employees or external resources in the course of their functions are refundable, unless otherwise specified in this policy, according to the actual expenses incurred up to the maximum amounts specified in Item 2 of Appendix 1, taking into account the following rules and constraints:

- 5.2.a For purposes of this policy, the cost of meals includes tips and commodity taxes and excludes the cost of alcoholic beverages, which are non-refundable;
- 5.2.b A claim for meal expenses which would include two or more persons must be justified and include the original invoice and other supporting documents, if applicable, and specify the names of the other person(s) and the reasons why the cost of the meals for that (these) person(s) is (are) included in the claim;
- 5.2.c When the costs of meals are included in the registration fee of a convention, symposium or any other activity, or in the cost of the room, CQSB will not reimburse any expenses linked to the fact that the commissioner, employee and external resource, did not take advantage of the inclusive meals. A copy of the schedule or the registration form or the detail of what is included in the registration fee and/or the cost of the room must be attached to the claim;
- 5.2.d Dinner expenses will only be reimbursed when the activity requires the participant to return home later than 6 p.m. Breakfast expenses will only be reimbursed when the activity requires the participant to leave home before 7 a.m.;

5.2.e Exceptionally, costs for meals can reasonably be claimed by an employee or external resource when a person is required to be present at a meal relating to his/her work. If this is the case, the full cost of the meal will be reimbursed on presentation of the supporting documents, which must specify the reason to participate and the names of the participants. It is recommended, when these situations are foreseeable, to obtain the prior approval of the director or principal to which they report.

5.3 Representation expenses

5.3.a Notwithstanding the provisions of Section 5.2, the Commissioners, the general administration, the directors of services and the school or centre principals, duly authorized, may, incur Representation expenses. These expenses must be charged directly to the specific budgets of the administrative centre, school or centre having incurred the expenses. Representation expenses will be reimbursed in full on presentation of a claim supported by the original invoices and specifying the reasons for the incurred expenses and the number of persons concerned.

5.3.b Employees, not covered in paragraph 5.3.a above, and external resources may incur Representation expenses only with the prior written approval of the director or principal to which they report. These expenses must be charged to the administrative centre, school or centre having authorized the expenses. Representation expenses will be reimbursed in full upon presentation of a claim supported by the original invoices and specifying the reasons for the incurred expenses and the names of and the number of persons concerned.

5.4 Accommodation expenses

In general, expenses incurred for accommodation in a lodging establishment are paid for in full by CQSB upon presentation of original invoices supporting the expenses:

5.4.a When booking, the commissioner, employee and/or external resource must ask for and obtain the lowest available rate such as government or other special rates;

5.4.b During a convention, symposium or any other activity for which accommodation expenses are included in the registration fee, the School Board will not reimburse any expenses linked to the fact that the participant did not take advantage of the inclusive accommodation. A copy of the schedule or the registration form or the detail of what is included in the registration fee must be attached to the claim;

5.4.c A per diem amount, as specified in Item 3 of Appendix 1, is granted for accommodation with relatives or friends.

5.5 Other expenses

5.5.a Incidental expenses such as fees for parking meters, cloakrooms, coffee for guests, tips other than for meals, porter and bellboy services will be reimbursed without a receipt up to the maximum daily amount specified in Item 4 of Appendix 1;

5.5.b The cost of business-related phone calls will be reimbursed in full;

- 5.5.c The cost of fees related to the use of internet for business-related reasons will be reimbursed in full, upon justification of the business-related reasons;
- 5.5.d The cost of personal long-distance phone calls, within reason, will be reimbursed; and
- 5.5.e Fees for the rental of movies or video games, minibar and other similar personal expenses will not be reimbursed.

5.6 Out of country travel

- 5.6.a For trips outside of Canada, the trip and the means of transportation to be favoured must have the prior approval of the Chairman or in his absence the Vice-Chairman, for a commissioner and the Director General, and of the director or principal to which an employee or external resource reports, in the case of an employee or external resource;
- 5.6.b Expenses incurred by commissioners, employees and external resources in the course of their functions during a trip outside of Canada are reimbursed according to the daily exchange rates established by the Bank of Canada;
- 5.6.c In general, the maximum refundable amounts for expenses incurred in the course of a commissioner's, employee's or external resource's functions as specified in Item 2 of Appendix 1 of the present policy are expressed in Canadian dollars and apply to travel in Canada. For travel outside of Canada the amounts should be read as being in the local currency of the country in which the travel takes place;
- 5.6.d Employees and external resources for whom a portion or all of the cellular phone/smartphone expenses are reimbursed by CQSB and who are required, as part of their functions at CQSB to travel outside of Canada should make arrangements with the service provider for an appropriate out of country package;
- 5.6.e Prior to departure the selected cellular phone/smartphone out of country package should be pre-approved for reimbursement by the director or principal to which they report;
- 5.6.f With this pre-departure approval the cost of the out of country package will be reimbursed;
- 5.6.g Without a pre-approved out of country package no roaming charges will be reimbursed and the employee or external resource will be personally responsible for payment of these charges.

6. ROLES AND RESPONSIBILITIES

The commissioners, the schools and centre principals, and the CQSB directors are responsible for the application of the present policy.

A CQSB reimbursement of travel and living expenses form must be filled out within 30 days after expenses have been incurred by a commissioner, an employee or an external resource. The form must bear the original signature of both the applicant and, as applicable, one of the persons in the following paragraphs:

- 6.1 Expenses incurred by commissioners in the course of their functions must be approved by the Chairman of the School Board's Council of Commissioners prior to payment being issued;
- 6.2 Expenses incurred by the Chairman of the Council of Commissioners in the course of his/her functions must be approved by the Vice- Chairman prior to payment being issued;
- 6.3 Expenses incurred by the Director General in the course of his/her functions must be approved by the Chairman or Vice-chairman of the School Board's Council of Commissioners prior to payment being issued;
- 6.4 Expenses incurred by the Assistant Director General, the Secretary General, the directors of service and the school or centre principals in the course of their functions must be approved by the Director General prior to payment being issued;
- 6.5 Expenses to be charged to schools and/or services budgets must be approved by the director or principal responsible prior to payment being issued;
- 6.6 In the case of the different professional improvement committees, authorizations are governed by the rules of the joint committees or by management policy;
- 6.7 Expenses incurred in the course of professional development activities for staff members must be approved by the relevant authority, as governed by the relevant Professional Development policy.

7. APPLICATION

These rules apply to all members of the School Board's Council of Commissioners, employees and external resources.

7.1 Terms of reimbursement

- 7.1.a All reimbursements for expenses incurred by commissioners and employees in the course of their functions will be made by direct deposit;
- 7.1.b All reimbursements for expenses incurred by external resources in the course of their functions will be made by cheque or direct deposit upon request of the external resource;

- 7.1.c All expenses incurred by commissioners, employees and external resources in the course of their functions are reimbursed by filling out the “CLAIM FOR REIMBURSEMENT OF TRAVEL AND LIVING EXPENSES” form (Appendix 2) form which, once approved, is submitted to the Financial Services Department along with the necessary supporting documents;
- 7.1.d Commissioners and employees using a CQSB Business Card (“Carte Affaires”) to pay for expenses incurred in the course of their functions must fill out the “CLAIM FOR REIMBURSEMENT OF TRAVEL AND LIVING EXPENSES” form (Appendix 2) even though CQSB Business Card monthly statements are paid for directly by CQSB. The form, once approved, is submitted to the Financial Services Department along with the necessary supporting documents;
- 7.1.e Applicants must submit a claim within 30 days after expenses have been incurred;
- 7.1.f Claims for reimbursement of expenses incurred in the course of their functions must be complete, accurate and correspond to the actual expenses incurred. The date, the points and the time of departure and arrival must be clearly indicated and the distance in kilometres will be reimbursed according to the predetermined kilometre rates or rental equivalent amount;
- 7.1.g Registration fees for a convention or symposium will be reimbursed on presentation of supporting documents. A copy of the schedule or registration form must be included with the reimbursement claim;
- 7.1.h The chart in Appendix 3 showing the distances between administrative centres is used to calculate the distance between the School Board’s different locations and determine the reimbursement for travel expenses at the predetermined kilometre rates. The chart in Appendix 4 is used to determine the rental equivalent amount;
- 7.1.i A school Visa purchasing card must not be used for travel expenses;
- 7.1.j Reimbursement will be made only to the individual who incurred the expenses. Schools or centres will, on no account, be reimbursed for travel expenses.

Effective date: July 1, 2012



ESTABLISHED REIMBURSEMENT RATES FOR BUSINESS EXPENSES

1. Kilometre rates:

\$0.45 / kilometre

\$0.03 per kilometre more for car-pooling

- When travelling, a maximum of 20 km per day, if justified, can be claimed for travel between an out-of-town place of accommodation and a meeting place, when the meeting place is not located at the place of accommodation.
- A minimum of \$2 per trip is granted according to Article 5.1 c). This amount of \$2 can be used when making a round trip close to the principal place of employment.
- The additional costs of parking and taxi fares following a trip made using public transportation are reimbursed.
- Parking is reimbursed when using personal or rental car.

2. Meals:

The maximum refundable amounts (including taxes and tips) are:

\$15 for breakfast;

\$20 for lunch;

\$25 for supper.

- Alcoholic beverages will not be reimbursed.
- Commodity taxes and tips must be included in the cost of meals.
- Dinner expenses will only be reimbursed when the activity requires the participant to return home later than 6:00 p.m.
- Breakfast expenses will only be reimbursed when the activity requires the participant to leave home before 7:00 a.m.

3. Accommodation:

A per diem amount of \$50 will be granted for accommodation with relatives or friends. No receipt required.

4. Other expenses:

A maximum of \$10 per day will be granted for the additional expenses specified in Article 5.5 a).

5. Telephone/cellular phones/smartphones:

- 5.1 The cost of business-related phone calls will be reimbursed in full;
- 5.2 When outside of Canada any roaming charges for cellular phones/smartphones will be the personal responsibility of employees or external resources for whom a portion or all of the cellular phone/smartphone expenses are reimbursed by CQSB;
- 5.3 When required, as part of their functions at CQSB to travel outside of Canada, these employees and external resources should make arrangements with the cellular phone/smartphone service provider for an appropriate out of country package;
- 5.4 Prior to departure the selected cellular phone/smartphone out of country package should be pre-approved for reimbursement by the director or principal to which they report; and
- 5.5 With this pre-departure approval the cost of the out of country package will be reimbursed.

CLAIM FOR REIMBURSEMENT OF TRAVEL AND LIVING EXPENSES

Appendix 2

Name: _____

Function: _____

Place of Work: _____

Description: _____

PD Form No: _____

Working document

Other Line	Date of		From	To	Time of		(\$) Accommodation	Transport						Meals (\$)			Others(2) (\$)	<u>Total</u>		
								(\$) Equivalence	(\$) Rental	(\$) Public	Personal Car								Taxi (\$)	Gas (\$)
	Km	Car Pooling (1)	Amount	Breakfast	Lunch	Supper														
Departure	Return	Departure	Return	(\$) Equivalence	(\$) Rental	(\$) Public	Km	Car Pooling (1)	Amount	Taxi (\$)	Gas (\$)	Breakfast	Lunch	Supper						
							-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
							-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
							-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
							-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
							-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
							-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Amount charged to the School Board account:							-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Totals:							\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(1) Passenger(s): _____							(2) Other(s): _____							TOTAL TO REIMBURSE			\$ -			

I hereby certify that this claim corresponds to expenses incurred during the course of my functions on behalf of the Central Québec School Board.

SIGNATURE: DOCUMENT IN PROGRESS **Date:** 2012-07-05

APPROVED: DOCUMENT IN PROGRESS Date: _____

APPROVED: DOCUMENT IN PROGRESS Date: _____

Applicant's original signature required. Original invoices required.
Claims sent by fax or email are non-refundable.

FOR USE BY ACCOUNTING DEPARTMENT ONLY			
FROM:		TO:	
BUDGET CODE	AMOUNT	CENTRE	PROJECT
CODE VERIFIED BY:		MATH VERIFIED BY:	

DISTANCE CHART

Establishment		01	02	03	04	05	06	07	08	09	11	14	15	16	17	19	20	21	28	30
St. Vincent	01		6	25	6	8	2	109	31	47	6	123	122	162	290	220	220	521	3	5
Quebec High School	02	6		28	1	2	6	113	32	50	7	126	125	166	293	216	215	517	8	4
Dollard-des-Ormeaux	03	25	28		27	30	27	130	11	70	23	146	146	186	310	217	216	518	26	30
Holland Elementary	04	6	1	27		3	6	112	31	49	6	125	125	165	292	217	216	518	8	3
St. Patrick's High	05	8	2	30	3		8	114	32	53	10	129	129	169	296	216	215	517	9	5
Ste-Foy Elementary	06	2	6	27	6	8		108	33	47	8	123	123	163	290	222	221	523	2	4
A.S. Johnson Memorial	07	109	113	130	112	114	108		138	153	114	143	143	172	300	332	331	642	107	111
Valcartier Elementary	08	31	32	11	31	32	33	138		76	27	157	156	196	324	215	215	516	33	34
Portneuf Elementary	09	47	50	70	49	53	47	153	76		52	80	79	119	247	264	264	565	49	52
Everest Elementary	11	6	7	23	6	10	8	114	27	52		125	125	165	292	216	216	517	10	9
Mauricie English Elementary	14	123	126	146	125	129	123	143	157	80	125		1	44	171	338	338	568	122	126
Three Rivers Academy	15	122	125	146	125	129	123	143	156	79	125	1		44	171	338	338	568	122	126
Shawinigan	16	162	166	186	165	169	163	172	196	119	165	44	44		131	383	382	537	162	166
La Tuque	17	290	293	310	292	296	290	300	324	247	292	171	171	131		209	209	408	289	293
Riverside Regional Elementary	19	220	216	217	217	216	222	332	215	264	216	338	338	383	209		1	348	223	221
Riverside Regional Secondary	20	220	215	216	216	215	221	331	215	264	216	338	338	382	209	1		348	223	220
MacLean Memorial	21	521	517	518	518	517	523	642	516	565	517	568	568	537	408	348	348		524	521
EQLC	28	3	8	26	8	9	2	107	33	49	10	122	122	162	289	223	223	524		4
School Board	30	5	4	30	3	5	4	111	34	52	9	126	126	166	293	221	220	521	4	
Montreal (H3X 1T4) EMSB		256	260	278	260	262	256	246	285	223	262	147	147	168	295	477	476	702	255	258
Dorval (H9P 1B7) Hilton Airport		261	265	283	264	266	260	250	289	227	266	151	151	172	300	481	481	707	259	263
Laval (H7T 1X5) Sheraton		260	264	282	263	265	260	249	289	226	265	151	150	172	299	480	480	706	258	262

Distance per one-way trip
 Software used: Microsoft Streets & Trips

**RENTAL CAR ALLOCATIONS
24 HOURS OR LESS**

To Québec City From	Daily Rate	Including Gas	Including Gas and Car Pooling
Summer (May 1 to Oct. 31)			
Thetford Mines	\$47	\$74	\$81
Trois-Rivières	\$57	\$87	\$95
Shawinigan	\$57	\$97	\$107
La Tuque	\$57	\$127	\$145
Ville Saguenay	\$57	\$110	\$123
Montreal/Laval	\$57	\$119	\$134
Chibougamau	\$57	\$182	\$213

From Québec City To	Daily Rate	Including Gas	Including Gas and Car Pooling
Summer (May 1 to Oct. 31)			
Thetford Mines	\$57	\$84	\$91
Trois-Rivières	\$57	\$87	\$95
Shawinigan	\$57	\$97	\$107
La Tuque	\$57	\$127	\$145
Ville Saguenay	\$57	\$110	\$123
Montreal/Laval	\$57	\$119	\$134
Chibougamau	\$57	\$182	\$213

To Québec City From	Daily Rate	Including Gas	Including Gas and Car Pooling
Winter (Nov.1 to Apr. 30)			
Thetford Mines	\$47	\$74	\$81
Trois-Rivières	\$66	\$96	\$104
Shawinigan	\$66	\$106	\$116
La Tuque	\$66	\$136	\$154
Ville Saguenay	\$65	\$118	\$131
Montreal/Laval	\$66	\$128	\$143
Chibougamau	\$66	\$191	\$222

From Québec City To	Daily Rate	Including Gas	Including Gas and Car Pooling
Winter (Nov.1 to Apr. 30)			
Thetford Mines	\$66	\$93	\$100
Trois-Rivières	\$66	\$96	\$104
Shawinigan	\$66	\$106	\$116
La Tuque	\$66	\$136	\$154
Ville Saguenay	\$66	\$119	\$132
Montreal/Laval	\$66	\$128	\$143
Chibougamau	\$66	\$191	\$222