



TRAVEL AND LIVING EXPENSES REIMBURSEMENT POLICY

Revised version adopted on June 13, 2012

Last revised version December 10, 2021

PREAMBLE: The Central Québec School Board (CQSB) recognizes that its employees, commissioners, and partners must collaborate, which implies attending meetings. Remote meetings should always be considered and whenever possible, prioritized. In-person meetings may take place if it is deemed that in-person participation can offer added-value to the CQSB.

1. BASIS OF THE POLICY

The present policy considers 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 the 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. If not in the employ of CQSB, it is their principal place of 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 considering 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 Employees needing to rent a vehicle in the course of their functions, may do so at anytime;
- 5.1.c A minimum amount per trip, as specified in Item 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 The use of the most economical means of transportation (public transportation, taxi, car-pooling or rental vehicle) should be considered when possible. When car-pooling is used, the passenger's name must be mentioned on the reimbursement claim for business expenses;
- 5.1.e 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.f The costs of parking and taxi fares are refundable upon presentation of the original supporting documents;
- 5.1.g Fines are never reimbursed by CQSB;
- 5.1.h 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;
- 5.1.i Electric vehicles are subject to the same refund as gasoline vehicles.

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 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 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;
- 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 A school Visa purchasing card must not be used for travel expenses;
- 7.1.i Reimbursement will be made only to the individual who incurred the expenses. Schools or centres will, on no account, be reimbursed for travel expenses;
- 7.1.j All applicable rates in Appendix 1 shall be based on the [*Secrétariat du Conseil du trésor’s \(SCT\) “Directive sur les frais remboursables lors d’un déplacement et autres frais inhérents*](#) and will be revised yearly on April 1st. The director of Finance shall update Appendix 1 accordingly and inform the Council of Commissioners prior to its application on the following 1st of July.



ESTABLISHED REIMBURSEMENT RATES FOR BUSINESS EXPENSES

1. **Kilometre Rates:**

Base amount: \$0.595 / kilometre

Car-pooling: Base amount + \$0.03 / kilometre

- When travelling, a maximum of 20 kilometres 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 \$3 per trip is granted according to Article 5.1.c of the Policy. This amount of \$3 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 vehicle.

2. **Meals:**

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

\$15 for breakfast;

\$25 for lunch;

\$30 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 p.m.
- Breakfast expenses will only be reimbursed when the activity requires the participant to leave home before 7 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 of the Policy.

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;
- 5.5 With this pre-departure approval the cost of the out of country package will be reimbursed;
- 5.6 Employees who use a cell phone provided and / or paid for by the CQSB in full or in part, will not be entitled to any further reimbursement of cell phone expenses, unless otherwise authorized by their immediate supervisor.