

Expenses Policy Montessori Europe e.V.

(Valid from 01.02.2023)

Purpose

This policy sets out Montessori Europe's principles and requirements for expenses incurred on behalf of the organisation.

This policy is reviewed every two years.

Scope

It is the policy of Montessori Europe to reimburse those conducting business on behalf of the association for reasonable and necessary travel expenses. This includes members of the Board and the General Secretary.

This policy also includes guidance on the reimbursement of keynote speakers and workshop leaders at the Annual Congress, and guidance on the reimbursement of our Revisor.

Reimbursement of any other individuals' expenses must be pre-approved by both the President and the Treasurer of the Board.

Finally, this policy also sets out the use of corporate credit cards.

Principles

Our expenses policy observes the following principles:

- 1) Montessori Europe is governed by German tax law and fiscal regulations. To that end, all guidance must meet these requirements.
- 2) Montessori Europe is a not for profit association, accountable to its members and the Montessori Community. The association's resources must be used responsibly and in line with the objectives set out in its Statutes. Travel and expense claims should therefore only reflect costs that are incurred in association with business conducted on behalf of Montessori Europe to support or carry out its objectives and which are additional to normal daily expenditure.
- 3) Montessori Europe is committed to sustainable and responsible travel and so, wherever possible, communication tools such as video-conferencing (Zoom / Google Meet) should be used as an alternative to travelling.

Travel Expenses

- 1) The booking of travel should take place immediately after the announcement of the next appointment. A cost comparison must be conducted and the cheapest alternative must be booked. This might include considering whether an earlier / later journey, and thus an additional night's hotel accommodation, is cheaper. In this case, Montessori Europe will cover the costs of an additional night.
- 2) If higher travel costs could have been reasonably avoided, Montessori Europe will reimburse the costs only up to the amount of 250 Euro.
- 3) Where safe and practical, public transport should be used in preference to taxis.
- 4) If travelling by car, the German rate for tax-exempt Mileage allowance is offered at 0.30 € / km.

- 5) Should a cancellation of the trip be necessary due to cancellation/change of the appointment or significant personal circumstances, Montessori Europe will cover the costs thereof.
- 6) Hotel expenses for single occupancy are covered by Montessori Europe - hotel category 3 is assumed; exceptions (category 4) must be justified. In the majority of cases, the hotel will be booked and paid for by the Treasurer.

Combining Montessori Europe travel with other business travel

In line with principle two of this policy, travel and expense claims should only reflect costs that are incurred in association with business conducted on behalf of Montessori Europe to support or carry out its objectives and which are additional to normal daily expenditure.

Therefore, if Montessori Europe business is combined with business on behalf of another organisation at the destination (e.g. consultancy work for a local organisation or school, or promoting one's own organisation's work locally), ME will reimburse half the travel costs, requiring the other organisation to bear the remaining expense. Hotel costs will be reimbursed for the duration of the ME appointment only.

Per diem expenses

Reasonable per diem expenses can be claimed, incurred while travelling on behalf of Montessori Europe, to a total overall maximum of:

- €14 for the first and last day
- €28 for the intermediate days

These amounts are in line with German tax law.

Hospitality (food and beverage) will be provided by Montessori Europe during business meetings and will be paid directly by the Treasurer.

When incurring other expenses on behalf of Montessori Europe, these must be pre-approved by the President and the Treasurer.

When making an expense claim, receipts should be attached, where available.

Corporate Credit Card

The key requirements are:

- 1) The Treasurer may be issued with a corporate credit card.
- 2) Card details must not be shared with others and is for business use only.
- 3) The card may be used to pay for expenses as set out in this policy.
- 4) The card may only be used for personal expenses in an emergency. Any personal spend on the card must be repaid.

Reimbursement of Congress Speakers

It is recognised that, in order to attract interesting speakers and workshop leaders to the Montessori Europe Annual Congress, compensation must be offered. It is further recognised that speaking at the ME Annual Congress is of benefit to the individual. The following is therefore offered as compensation:

Keynote speaker

- 1) Up to €350 speaking fee
- 2) Travel costs up to €250 (any additional costs to be pre-approved by President and Treasurer)
- 3) Hotel and breakfast costs for the duration of the Congress
- 4) Free attendance at Congress

Workshop leader

- 1) Travel costs up to €250 (any additional costs to be pre-approved by President and Treasurer)
- 2) Hotel and breakfast costs for the duration of the Congress (2 nights: Friday - Sunday)
- 3) Free attendance at Congress
- 4) When a workshop is run by two or more presenters, one workshop presenter is offered travel and accommodation expenses and free attendance at the Congress, and one additional presenter is offered free attendance at the Congress but only upon application in the workshop proposal.

Promotional Workshops

- 1) Featured sponsors have the option to offer a workshop promoting their products or services as part of their sponsorship package
- 2) Other individuals or organisations wishing to offer a workshop promoting their products or services will:
 - a) not have their travel or accommodation expenses reimbursed, and be expected to register for the Congress at their own expense
 - b) be asked to pay 25% of the fee set for exhibitors

Any other individuals offered travel reimbursement and/or waiving of registration fee must be pre-approved by the President and Treasurer.

Revisor

Whilst the Montessori Europe accounts are prepared by an independent tax advisor, supported by the use of an electronic financial system and including a 'plausibility assessment', an additional annual audit is conducted by an independent revisor. The revisor addresses, in particular, whether the financial activities of the association are compliant with the objectives set out in the Statutes, and verifies the annual accounts, including membership and collection of membership dues. The revisor is independent of the Board and reports directly to the AGM.

In line with the principle that Montessori Europe is committed to sustainable and responsible travel, the revisor is invited to report to the AGM via video-conference. In case the revisor wishes to attend the Congress in person, their Congress registration fee is waived.

Claiming expenses

Refund of expenses is only possible through submission of the expense / travel form accompanied by relevant receipts. Expense claims should be submitted within one month of the event.