

Travel and Expense Reimbursement

1. Background

This administrative procedure establishes the appropriate reimbursement of expenses incurred by individuals while on Board business. This regulation applies to any person in the organization making an expense claim.

2. Principles

This administrative procedure is based on four key principles.

- 2.1 Accountability: The Board is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support Board objectives.
- 2.2 Transparency: The Board is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
- 2.3 Value for Money: Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- 2.4 Fairness: Legitimate authorized expenses incurred during the course of the Board's business are reimbursed.

3. General Requirements

- 3.1 To be reimbursed, expenditures must be in compliance with the established administrative procedures and incurred while performing duties on behalf of the Board.
- 3.2 The Elk Island Catholic School Board assumes no obligation to reimburse expenses that are not in compliance with this administrative procedure.
- 3.3 Administrative procedures are designed to ensure fair and consistent treatment of all employees and, where applicable, consistent with collective agreements.

- 3.4 Expenses must be associated with employee's duties, support the program objectives of the Board and maximize the benefits to the organization.
- 3.5 Expenditures must be accompanied with original detailed receipts to support the claim. Credit card or debit receipts are not sufficient for reimbursement.
- 3.6 Personal funds should not be used and then reimbursed by the Division if the employee has a purchase card that would be accepted by the vendor.
- 3.7 Rewards earned for Division purchases shall not be used for personal benefit.
- 3.8 Expenses shall also follow requirements set by AP 515 – Purchasing Authority

4. **Accountability Framework**

- 4.1 Appropriate approvals of the expenses must be obtained from a higher-ranking employee (for example, immediate supervisor). The Chair of the Board or designate shall approve all travel and expense claims initiated by the Superintendent of Schools.
- 4.2 Approvers are accountable for their decisions, which should be:
 - subject to good judgment and knowledge of the situation;
 - exercised in appropriate circumstances; and comply with the principles and mandatory requirements set out in this administrative procedure.
- 4.3 When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:
 - able to stand up to scrutiny by the auditors and members of the public;
 - properly explained and documented;
 - fair and equitable;
 - reasonable;
 - appropriate.

- 4.4 It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

5. Responsibility

- 5.1 The Secretary-Treasurer will be responsible for the implementation of this administrative procedure.
- 5.2 The Secretary-Treasurer will inform employees of changes to mileage reimbursement rates and meal allowances on an annual basis.
- 5.3 Supervisors will ensure that all expense claims are properly supported and in compliance with these guidelines prior to authorizing for payment.

6. Alcohol

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

Refer to Division Administrative Procedure 164 - Use of Alcohol in Division Schools.

7. Hospitality

- 7.1 Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate Board business or is considered desirable as a matter of courtesy.
- 7.2 Hospitality is the provision of food, beverages (beverages do not include alcohol), accommodation, transportation, or other amenities at Board expense in the performance of official Board business. Examples would be hospitality for meetings, workshops, parent/teacher interviews.
- 7.3 Hospitality may be extended in an economical and consistent manner when:
- 7.3.1 recognizing employees or other individuals for outstanding achievement (i.e. retirement, service, meritorious awards, etc.);
 - 7.3.2 engaging representatives of other boards, the broader public sector, industry, public interest groups, or unions in discussion on official matters;
 - 7.3.3 sponsoring or attending formal conferences related to the goals of the Board;

- 7.3.4 other as approved by the Superintendent of Schools or the Board.
- 7.4 Expenses that do not fit the definition of hospitality will not be reimbursed to individuals. Staff social events are not eligible for expense reimbursement.
- 7.5 Employee Expense Claims must be accompanied with names of individuals entertained and their role in relation to the Board. The purpose of the hospitality must clearly be documented on the expense claim.

8. **Travel**

Allowance for Use of Personal Automobile for Work-Related Travel

- 8.1 The allowance paid for the use of a personal automobile is deemed to cover all costs of operation including insurance, depreciation, gas, oil, repairs, etc.
- 8.2 The cost of travel from home to work site is considered a personal expense and is not reimbursable by the Board. This includes work at night or weekends.
- 8.3 Individuals will be reimbursed for the use of their personal automobile provided:
 - 8.3.1 It is the most convenient method of travel;
 - 8.3.2 The travel is authorized by a designated authority for Board business;
 - 8.3.3 The individual carries a minimum of public liability and property damages insurance coverage of \$1 million.
 - 8.3.4 Whenever possible, two or more individuals travelling to the same destination use one vehicle.
- 8.4 Individuals must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. Subject to the provisions of any applicable collective agreement this additional insurance is at the cost of the individual.
- 8.5 The Elk Island Catholic School Board assumes no financial responsibility for privately owned vehicles other than paying for kilometric rate when used for Board business. The Elk Island Catholic School Board is not responsible for reimbursing deductible amounts related to insurance

coverage. Individuals driving a personal vehicle on Board business cannot make claims to the Board for damages as a result of a collision or breakdown.

- 8.6 For non-regular work days, mileage will be paid from the employee's house to the destination.
- 8.7 For regular work days mileage will be paid as follows:
- Staff whose duties require them to travel throughout all or a portion of the Division will be assigned a base work site from which mileage will be calculated. This will reflect their normal assignment.
 - For those with one regular work site this will be their normal assignment.
 - When the employee travels to the out of office function on their way to/from the employee's home from/to their worksite, the employee may only charge the incremental mileage over and above the mileage of their usual route from their worksite to their home.
 - When the employee travels to the out of office function and never goes to their worksite that day, the employee may only charge the incremental mileage over and above the mileage of their usual route from home to their worksite.
 - Employees who are assigned multiple work sites during a day shall not receive mileage to travel to the other location they are assigned.
 - The shortest route will determine all distances claimed for reimbursement. A schedule of predetermined distances between school and office sites is available.
 - Employees shall bear the cost of travelling from home to his/her daily assignment and from his/her last daily assignment to home.
 - Quick stops and/or deliveries on the way home or on the way to work are not considered destinations for purposes of reimbursement.
- 8.8 Mileage rates for use of personal vehicles will be *\$0.505 per km*.
- 8.9 Travel for which reimbursement is provided under the terms of this administrative procedure does not qualify as a deduction for Income Tax purposes.
- 8.10 Employees required to do work-related travel and chose not to claim travel expenses have the option of completing a Tax Form T2200 through the Office of the Secretary-Treasurer.

9. Professional Development Meetings, Conference, etc.

Where appropriate receipts, for out-of-pocket expenses, and details of expenditure are provided, the following expenses will be covered for employees on Board business:

- Hotel room charges for accommodation in a standard room – no additional reimbursement will be made for suites, executive floors, or concierge levels;
- Airfare charges must be for economy class and may include travel insurance, and one bag.
- In order to save money, private stays with family or friends while on Board business are encouraged. *A reasonable payment of up to \$ 20.15 in lieu is permitted, without receipts as per the attached APPENDIX A;*
- Meals (including tax and reasonable gratuities not to exceed 15%) if not included in the meeting/conference;
- Business telephone calls;
- Reasonable personal telephone calls;
- Taxi receipts;
- Supervisor approved car rental, when a rental vehicle is more economical than the use of a personal vehicle;
- Public transportation at the lowest fare practicable;
- Necessary parking fees; and
- Other business expenses (e.g. fax, internet)

The following expenses will not be covered:

- Movies;
- Charges for use of recreational/fitness facilities;
- Airline seat assignment or additional baggage charges;
- Valet parking where self-parking is an option
- Charges incurred by a family member;
- Parking tickets or Traffic Act violations;
- Bar charges/LCB receipts/alcoholic beverages;
- Gifts for staff;
- Admission fees for Social Committee activities/events;
- Professional Development Days – staff members will not be reimbursed for expenses incurred while attending functions that are part of the official Division professional development plan.

10. Meals

10.1 Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are not exceptions to this rule.

- 10.2 Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on Board business and you:
- are outside the Division over a normal meal period or outside of the community of your regular worksite.
 - have prior approval for the expense (e.g. a business meeting within the Board Division that must occur over a meal period).

10.3 One may claim either the actual cost of the meal or the meal allowance (if eligible).

10.4 Meal Allowance:

10.4.1 A meal allowance may only be claimed by employees who do not have a Division Purchase Card.

10.4.2 When a meal allowance is claimed, you must use cash or your own personal credit card.

10.4.3 Meals in lieu allowance is set out in the attached APPENDIX A:

Breakfast: \$ 9.20
Lunch: \$ 11.60
Dinner: \$ 20.75

10.4.4 One may claim a meal under the following conditions:

- 10.4.4.1 Breakfast, if the departure is 7:30 a.m. or earlier or the return time is 7:30 a.m. or later;
- 10.4.4.2 Lunch, if the departure is 1:00 p.m. or earlier or the return time is 1:00 p.m. or later;
- 10.4.4.3 Dinner, if the departure is 6:30 p.m. or earlier or the return time is 6:30 p.m. or later.

10.4.5 If a meal is included in the cost of the conference fees, a meal cannot be claimed.

10.4.6 When meals are claimed for any day, you may allocate the combined maximum rates between the meals. *For example, if you will be eating both, breakfast and lunch together as brunch, the combined rate is \$20.80.* This now becomes the maximum rate for the two meals, regardless of what you spend on the meal.

10.5 Meals by Receipt:

- 10.5.1 If claiming meals by receipt, the Division corporate credit card VISA should be used as the form of payment. If you do not have a Division corporate Visa you may use your own personal Visa.
- 10.5.2 Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates. Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.
- 10.5.3 The cost of the meal should not exceed the meal allowance rates set in 10.4 unless there is no other viable option.

11. Reimbursement Procedures

- 11.1 The “Employee Expense Claim Form” is to be completed and signed by the eligible employee. These are available electronically. The Financial Services department will ensure that all employees have access to the most current electronic expense claim submission forms and that all approved expense claims are processed in a timely manner.
- 11.2 The “Employee Expense Claim Form” is to be approved by the employee’s immediate Supervisor and forwarded to the Finance Department.
 - 11.2.1 All school based staff will have expense accounts approved by the Principal.
 - 11.2.2 Principals will have expense accounts approved by the Superintendent.
 - 11.2.3 All Central Office staff will have expense accounts approved by the Director or Senior Administrator overseeing the department or area.
 - 11.2.4 Directors will have expense accounts approved by the Senior Administrator overseeing the department.
 - 11.2.5 Senior Administrators will have expense accounts approved by the Superintendent.

- 11.2.6 The Superintendent will have expense accounts approved by the Board Chair.
- 11.3 Eligible employees are reimbursed for travel at the rates established by the Board.
- 11.4 When submitting a statement of expense, the purpose of the trip must be stated in the space provided and the specific budget code to which it is to be charged, as well as sufficient details to explain the expenses. If the expense is to be charged to a specific project or grant and the staff member is unaware of that code, the staff member shall identify the project or grant and the supervisor will apply the code.
- 11.5 The claimant must complete the form and attach all original detailed receipts showing the details of the expense.
- 11.6 All claims incurred during a budget year must be submitted by August 31st of the budget year.