

ADMINISTRATIVE PROCEDURES

TRAVEL AND EXPENSE REIMBURSEMENTS (Policy Statement: Travel and Expense Reimbursement)

Purpose

The purpose of the Algonquin and Lakeshore Catholic District School Board administrative procedures for Travel and Expense claims is to establish criteria and procedures for the reimbursement of expenses incurred by all staff while performing duties on behalf of the Board.

References

Education Act
Broader Public Sector Expense Directive
Income Tax Act

Procedures

Rates of reimbursement and travel authorization guidelines are provided within the following parameters:

1. Use of Personal Automobile

- 1.1 The reimbursement paid for the use of a personal automobile is deemed to cover all costs of operation including insurance, depreciation, gas, oil, repairs etc. The rate will be determined as per the Canada Revenue Agency prescribed rate.
- 1.2 Kilometre reimbursement for travel between an employee's home and primary work location is not reimbursable:
 - The basis of reimbursement is the daily incremental kilometres driven above the sum of kilometres travelled from home to the primary work location and primary work location to home. Employees may be assigned multiple work bases where applicable.
 - A claim should only be made if the daily distance travelled is greater than the sum of the distance from home to primary work location and primary work location to home.
 - To compute the amount eligible for reimbursement, calculate the total distance from home to destination to home and subtract the sum of the distance normally travelled from home to primary work location and primary work location to home.
- 1.3 For travel outside of Algonquin and Lakeshore Catholic District, the reimbursement shall be calculated as the actual direct distance travelled.

- 1.4 For Principals/Vice Principals participating in the Interview process as a board representative during July and August, the reimbursement shall be calculated as the actual direct distance travelled.
- 1.5 Employees shall use the distances determined using generally accepted navigation tolls and selecting the shortest distance/time route.
- 1.6 Individuals will be reimbursed for the use of their personal automobile provided:
 - 1.6.1. It is the most convenient method of travel;
 - 1.6.2. The travel is authorized in advance by a designated authority for board business;
 - 1.6.3. The individual carries a minimum of public liability and property damage insurance coverage of \$1M;
 - 1.6.4. Whenever possible, two or more individuals traveling to the same destination use one vehicle.
- 1.7 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.
- 1.8 The Algonquin and Lakeshore Catholic District School Board assumes no financial responsibility for privately owned vehicles other than paying the kilometrage rate when used for board business. The Algonquin and Lakeshore Catholic District 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.
- 1.9 Alternate modes of transportation are recommended where it is cost effective:
 - 1.9.1. use of rental car;
 - 1.9.2. by bus;
 - 1.9.3. by train;
 - 1.9.4. by air.

2. Other Travel and Expenses

- 2.1 Individuals authorized to travel outside the board's jurisdiction are eligible for reimbursement of hotel, meal and transportation costs. These claims will include, but are not limited to, actual out-of-pocket expenses incurred for:
 - 2.1.1. Courses, conferences or workshop charges;
 - 2.1.2. Hotel room charges for accommodation in a standard room – no additional reimbursement will be made for suites, executive floors, or concierge levels;
 - 2.1.3. Meals including reasonable tips (if not included in registration);
 - 2.1.4. Business telephone calls;
 - 2.1.5. Reasonable personal telephone calls;
 - 2.1.6. Taxi receipts;
 - 2.1.7. Supervisor approved car rental, when a rental vehicle is more economical than the use of a personal vehicle;
 - 2.1.8. Public transportation at the lowest fare practicable;
 - 2.1.9. Necessary parking fees; and

2.2. All out of province travel requires the pre-approval of the Director of Education.

2.3. The following will not be reimbursed:

- 2.3.1. Recreational costs (i.e. fitness facilities, video rentals, mini-bar charges, etc.);
- 2.3.2. Movies;
- 2.3.3. Alcoholic beverages;
- 2.3.4. Charges incurred by anyone other than the attendee;
- 2.3.5. Parking or traffic tickets; and
- 2.3.6. Auto expenses (reimbursed per kilometer charge).

2.5. Meals:

Reimbursement of meal costs must not include reimbursement for any alcoholic beverages. Reimbursement will be made on the basis of actual receipts submitted. Receipts must contain itemized details. Meal amounts may not be claimed where meals are provided as part of a conference program. Individual per meal amounts may be claimed for those meals not provided. The cost of meals will be reimbursed up to the rate indicated below and include all applicable taxes and gratuities.

Breakfast	15.00
Lunch	20.00
Dinner	40.00

Meal Top Up Amount 15.00

(Chair, Vice Chair, Director and Superintendents only; for instances where staying within meal limit is not practical)

When more than one meal is claimed for any day, the claimant may allocate the combined maximum rates between the meals. For example, if eating both breakfast and lunch, the combined rate is \$35.00. Receipts must be provided for both meals.

2.6. Awards and recognition events:

Awards and recognition events are reimbursable expenses for Board-wide events. They include but are not limited to:

- 2.6.1. Board Retirement Recognition Event
- 2.6.2. Staff milestone events such as the Quarter Century Club
- 2.6.3. School and student awards

Attendance at such events may be paid for award recipients, their guests and presenters/hosts.

For clarity, an employee shall not use board or school funds to attend office social events, individual retirement parties, holiday lunches or other social events unless attending as the Board's representative.

2.7. Where another source of funding for the expense is available, the claimant will apply first to the external source. Partial reimbursement of unfunded expenses will be made by the Board subject to the provision of this policy upon proof of the funding received from the external source.

2.8 Receipts:

In all cases, credit/debit slips must be accompanied by the original receipts attached to the claim. If a receipt is lost or not available, the claimant will submit a written explanation with the claim to provide the approver with adequate information for decision making. Claims not supported by either a detailed receipt or an approved written explanation will not be reimbursed.

3. Approval

3.1. All expense forms will be prepared online and reviewed and approved by the supervisor and budgetholder prior to their submission to the accounting department. Expense forms will be reviewed and approved as follows:

- 3.1.1. for the Director by the Chair of the Board;
- 3.1.2. for the Chair of the Board by the Superintendent of Finance and Business Services;
- 3.1.3. for the Trustees by the Director or designate;
- 3.1.4. for the Superintendents by the Director;
- 3.1.5. for the Principal by the appropriate Superintendent;
- 3.1.6. for the Vice-Principal by the appropriate Principal;

3.2. Approvers are prohibited from approving their own expenses. Expenses for a group should either be paid for by each individual or should be paid for by the most senior person present if paid on one receipt.

4. Reporting

Timely submission of expenses is an important accountability factor. Expenses must be submitted for payment on a timely basis, claims must be made within 90 days of occurrence. Failure to submit your claim within 90 days will result in the expenses being ineligible for reimbursement. Claims for reimbursement must be made using either the online Mileage Claim or the Travel and Professional Development Claim. The purpose of the trip must be stated and where claims are made for more than one employee (meals), the number of employees must be included on the form along with the names of the people in attendance.

5. Overpayments

Claimants are required to repay any overpayments that may have been made in error.

6. Compliance

The Algonquin & Lakeshore Catholic District School Board assumes no obligation to reimburse expenses that are not in compliance with this procedure.

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