

**ST. CLAIR CATHOLIC DISTRICT SCHOOL BOARD
POLICIES AND PROCEDURES
SECTION B: ADMINISTRATION**

TRAVEL AND EXPENSE REIMBURSEMENT	PROCEDURE
EFFECTIVE: 2007 03 27 / 2010 10 27 / 2014 09 01 / 2015 03 24 / 2015 07 28	

APPLICABLE REFERENCES:

- Policy Travel and Expense Reimbursement
- Policy Hospitality Expenditures
- Income Tax Act
- Management Board of Cabinet – Broader Public Sector Expenses Directive, April 2011
- Management Board of Cabinet - Travel, Meal and Hospitality Expenses Directive. November 2014

ADMINISTRATIVE PROCEDURES:

This administrative procedure establishes criteria and procedures for the reimbursement of expenses incurred by all Board employees while performing duties on behalf of the Board. Where specified, prior approval of a supervisor or the Board is required before the expense is incurred if it is to be eligible for reimbursement. The Board assumes no obligation to reimburse expenses that are not in compliance with these procedures. All amounts paid are subject to budget restrictions set annually by the Board and include expenditures from all sources of funding.

1.0 Responsibility

- 1.1. The Treasurer of the Board will be responsible for the implementation of this policy and procedures.
- 1.2. The Treasurer of the Board will inform employees of changes to mileage reimbursement rates on an annual basis.
- 1.3. School Principals and Department Managers will ensure that all expense claims are properly supported and in compliance with these procedures prior to authorizing for payment.
- 1.4. 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.
- 1.5. The Financial Services department will monitor claims for compliance with these procedures and will return any non-compliant claims to the person authorizing the claim for follow-up.

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2.0 Expectations

- 2.1 Expenses must be considered reasonable and appropriate in order to be eligible for reimbursement. In other words, the expenses must be consistent with common values and accepted practices and will not be perceived as excessive.
- 2.2 The reimbursement process must be transparent and accountable with the necessary controls and approvals in place.
- 2.3 Options for meetings and professional development, such as audio or video conferencing, should be considered before attending the event in person.

3.0 Travel Costs – Personal Automobile

- 3.1. Mileage will be paid to employees while travelling on Board business. In accordance with CRA guidelines travel to and from an employee's home to their regular place(s) of employment are considered personal and mileage will not be paid.
- 3.2. Each employee's regular place(s) of employment will be determined using CRA guidelines at the beginning of each school year. Changes to an employee's regular place(s) of employment for determining mileage claims shall be approved by the appropriate Superintendent in consultation with the Manager – Financial Services.
- 3.3. Employees will not be reimbursed for travel to attend a full day Board professional development activity or event at any location within the Board's jurisdiction. Employees will be reimbursed for travel where the event is not a full day and the employee is directed by their supervisor to travel to another location before or after the event.
- 3.4. Original expense claims for mileage are to include travel particulars such as the starting point and ending destination and must include the number of kilometres driven for each instance.
- 3.5. For events attended by more than one employee, the Board encourages car-pooling where possible.
- 3.6. Employees will be reimbursed at a rate per kilometre as contractually negotiated.
- 3.7. Employees using a personal vehicle while on Board business are to adhere to the following guidelines:
 - The vehicle must be insured at the vehicle owner's expense for personal vehicle liability.
 - It is the driver's responsibility to satisfy themselves whether their motor vehicle insurance coverage should include coverage for business use of the vehicle.
 - The Board will not reimburse the costs of insurance coverage for business use, physical damage or liability.
 - The Board is not responsible for reimbursing deductible amounts related to insurance coverage.
 - In the event of an accident, employees will not be permitted to make a claim to the Board for any resulting damages.

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4.0 Travel Costs – Other

- 4.1. For those employees required to drive on Board business, reimbursement for the use of a rental car/taxi service in lieu of a personal vehicle will be approved by the immediate supervisor provided the cost, including rental, insurance and fuel, is less than the personal automobile reimbursement cost or the need is on an emergency basis. Collision damage waiver coverage should be purchased when offered by the rental company. The insurance costs can be claimed as a travel expense. Luxury vehicles are prohibited. To avoid higher gasoline charges, a rental car must be re-fueled before returning it.
- 4.2. Employees may use methods of travel (i.e. air/train fare) in which case they will be reimbursed based on actual cost as supported by an invoice. The cost must be no greater than the amount incurred when using a personal automobile. An explanation must be included where other than an economy fare is being claimed.
- 4.3. Taxis, parking costs and toll charges will be reimbursed based on actual receipts.
- 4.4. The Board will not reimburse parking fines or tickets for traffic violations.
- 4.5. Cash advances will not be provided.
- 4.6. Foreign Exchange – out-of-pocket expenses will be reimbursed in Canadian funds at the current rate of exchange.
- 4.7. Travel outside of the Province of Ontario requires the prior approval of the Director of Education.

5.0 Hotel Accommodation

- 5.1. Allowable expenses must be supported by a detailed original hotel invoice; credit card slips are not acceptable. Items reimbursed include:
 - Accommodation in a standard room – no additional reimbursement will be made for suites, executive floors, or concierge levels
 - A maximum of \$30 per night for gratuitous lodging expenses when staying with family or friends – no receipt is required
 - Business telephone calls, faxes
 - Reasonable personal telephone calls
 - Parking – If a receipt is not available (i.e. meter parking), a full explanation of the cost is required
 - Internet services
 - Photocopy services
 - Tips and gratuities
 - Hotel food service (itemized receipt required)
- 5.2. Non-Allowable expenses include:
 - Movies and video rentals
 - In-room mini-bar, water, snacks
 - Bar charges
 - Fitness facility charges
 - Charges incurred by a family member or guest

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- Other non-business related expenses

6.0 Meals

- 6.1. Reasonable and appropriate actual meal expenses will be reimbursed if the expense is incurred when the employee is on Board business.
- 6.2. Actual detailed receipts must be provided to support the claim. Credit card receipts are not acceptable.
- 6.3. If a group of employees is eating a meal together, individual employees should either:
 - Request separate itemized receipts for submission with their expense claims; or
 - Have one person pay the bill, submit an itemized receipt for the entire meal indicating the names of all persons attending and the reason for the meal.
- 6.4. Reimbursement for alcohol is not permitted. Alcohol purchased for special events may be purchased by the Director of Education. (i.e. Inaugural / annual Board meetings, Annual Board-wide retirement recognition events, etc.)
- 6.5. Meal Guidelines per person (including taxes and gratuities):

Breakfast	\$8.75 - \$25.00
Lunch	\$11.25 - \$30.00
Dinner	\$20.00 - \$50.00
- 6.6. Where the employee cannot reasonably purchase a meal within these guidelines, the Director of Education or the Treasurer of the Board may approve an additional meal expense.
- 6.7. For a full day of meal claims (breakfast, lunch and dinner), employees have the discretion to allocate the daily three meal rates among meals.

7.0 Professional Development

- 7.1. Attendance at conferences and workshops related to Board business must be pre-approved by the immediate supervisor.
- 7.2. Registration fees for conferences and workshops must be supported by a detailed registration package providing dates and details of meals included and must be supported by original invoices.
- 7.3. Other approved costs incurred while attending conferences and workshops related to Board business will be reimbursed if approved by the immediate supervisor.
- 7.4. If the event registration fee includes meals, employees will only be reimbursed for meals not provided as part of the event package.

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8.0 Other Eligible Expenses

- 8.1 An employee may be reimbursed for all or part of his or her out-of-pocket expenses reasonably incurred in connection with the carrying out of Board related activities. Claims for reimbursement of expenses require the approval from the employee's immediate supervisor.
- 8.2 The following expenses will not be reimbursed:
- Gifts for Broader Public Sector employees and elected officials, except when approved by the Director of Education
 - Goods and services purchased from Board employees, except when approved by the Director of Education
 - Non-business related activities occurring solely for the benefit of Broader Public Sector employees and elected officials (i.e. office social events, retirement parties and holiday lunches), except when approved by the Director of Education
 - School sponsored activities (i.e. field trips, athletic events, etc.)

9.0 Other Individuals Not Employed by the Board

- 9.1 To be eligible for reimbursement, travel by other individuals must be on Board or school business and be preauthorized by the Board, Director of Education, Supervisory Officer, Principal or Manager.
- 9.2 Consultants and other contractors will not be reimbursed for any incidental or food expenses, including:
- Meals, snacks and beverages
 - Gratuities
 - Laundry or dry cleaning
 - Valet services
 - Dependent care
 - Home management
 - Personal telephone calls
- 9.3 Consultants and other contractors may be reimbursed for allowable expenses (i.e. travel, accommodations, etc) only when the contract specifically provides for it.

10.0 Reimbursement Procedures

- 10.1 Expense claims must be submitted on the appropriate Board prescribed forms. The "*Mileage Report*" is to be used for all mileage claims and the "*Expense Report*" for all other expense reimbursement requests. Electronic templates of these forms are available to all employees through the Board's website.
- 10.2 The expense claim form should include:
- original detailed receipts, clearly showing costs and applicable sales taxes, to support the eligible expense;
 - description and reason for the expense;
 - the specific budget code to be charged;
 - a copy of conference or workshop registration package if applicable; and

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- original signature of the claimant to certify the expense claim.
- 10.3 Where original receipts are not available because they have been submitted to the Ministry of Education or other funding agency, photocopies of receipts will be accepted.
- 10.4 At a minimum, expenses are to be summarized on a claim form monthly to the Financial Services Department, Attention: Accounts Payable for processing. Only original claim forms will be accepted (no faxes or photocopies). Approved claims should be received within two calendar months. (Example: Expenses submitted on an approved January claim form to be received in Accounts Payable by March 31st). After the close of the August 31 year-end, expense claims are to be submitted within ten (10) business days. A written explanation is required if not submitted within the timeframes.
- 10.5 Claimants are required to repay any overpayments that may have been made in error. This may be resolved by deducting the amount from a subsequent expense claim.
- 10.6 All documentation shall be retained in accordance with the Board's record retention guidelines.
- 10.7 Approvals Required:
- Director of Education – Chair of the Board and Associate Director / Treasurer
 - Associate Director – Director of Education
 - Superintendent of Education – Director of Education or designate
 - Principal / Manager – Appropriate Supervisory Officer
 - All other employees – Immediate Supervisor

11.0 Additional Information

- 11.1 The St. Clair Catholic District School Board is committed to the principles of equity and inclusive education, consistent with our Catholic teachings, which value and promote human rights and social justice in all Board policies, programs, guidelines, operations and practices.

DEFINITIONS

Consultant – A consultant provides expertise or strategic advice that is presented for consideration and decision-making by an entity or a person that is under an agreement and not employed by the Board.

Contract – An obligation, such as an accepted offer, between competent parties upon a legal consideration, to do or abstain from doing some act. It is essential to the creation of a contract that the parties intend that their agreement shall have legal consequences and be legally enforceable. The essential elements of a contract are an offer and an acceptance of that offer; the capacity of the parties to contract; consideration to support the contract; a mutual identity of consent or consensus ad idem; legality of purpose and sufficient certainty of terms.