

AVON MAITLAND DISTRICT SCHOOL BOARD

ADMINISTRATIVE PROCEDURE

NO. 515

SUBJECT: TRAVEL AND EXPENSE REIMBURSEMENT

Legal References: *Education Act: Section 171(1)17 Powers of Boards: Traveling Expenses; Education Act: Section 286 Duties of Supervisory Officers: Supervise Business; Broader Public Sector Accountability Act 2010; Broader Public Sector (BPS) Expenses Directive*

Related References: *Administrative Procedure (AP) 266 Field Trips and Excursions, AP 518 Hospitality; Form 515 Statement of Employee Expense; Form 515 Statement of Employee Expense*

1. Purpose

- 1.1. This administrative procedure establishes criteria and the required process for the reimbursement of travel, meal or other expenses incurred by employees and trustees while performing duties on behalf of the Avon Maitland District School Board (the "board").
- 1.2. The board assumes no obligation to reimburse expenses that are not in compliance with this procedure.

2. Allowable Expenses

The board will reimburse individuals for travel expenditures provided the expenses are submitted on Form 515 Statement of Employee Expense and comply with the following parameters:

- Prior to the incurrence of travel expenses, the employee should confirm eligibility for reimbursement with their supervisor.
- For travel outside the district, the employee and supervisor shall determine the most economical way to travel, considering the use of personal automobile as well as other means of travel, such as public transit, trains or in rare cases, air travel.
- Travel outside of the Province of Ontario, regardless of the cost, must have prior approval from the Director of Education to be eligible for reimbursement. The only exception allowed pertains to chaperones of student field trips, and in this circumstance, the approval rules under AP266 Field Trips and Excursions applies.
- The expenses must be reasonable and relevant.
- Claims for expense reimbursement are subject to audit, and appropriate documentation to support the incurred expenses shall be provided.

This administrative procedure applies to the reimbursement of travel and meal expenses for employees and trustees of Avon Maitland District School Board. It is the responsibility of the supervisor who approves the reimbursement request form for the employee, to ensure the expenses comply with this administrative procedure. Follow-up by the Finance Department regarding errors, corrections or clarification required will be addressed directly with the supervisor.

2.1. Allowance for the Use of a Personal Automobile

The per-kilometre rate of reimbursement is reviewed each year and shared via a Director's Information Report with the Board of Trustees. The current rates are included in the Form 515 Statement of Employee Expense.

- The board reimburses individuals for incremental kilometres travelled.
Incremental kilometres travelled is defined as the additional kilometres driven beyond the normal, daily kilometres driven from the individual's home address to their normal place of work, as defined by their supervisor. For example: Emily Employee lives in Stratford and works at the Education Centre in Seaforth, although she does travel throughout the district, and sometimes, outside of the district. Emily's normal work-site is designated as the Education Centre. Emily's normal, one way home-to-work kilometres driven is 40 kilometres.
* For Trustees, travel is to be claimed from the Trustee's home, as no work-site is provided by the board.
- When an individual travels from their home to their defined place of work and then drives to another work-site, the kilometres claimed will be from the normal work-site to the alternative work-site. For example: Emily Employee starts her day at the Education Centre in Seaforth, but then it is determined that she is required to visit Clinton PS. Emily will claim for the kilometres driven between the Education Centre and Clinton PS, and for the return trip as well.
- When an individual does not travel to their defined place of work but drives directly to an alternate work-site, then the normal home-to-work kilometres driven, as calculated above, will be deducted from the kilometres driven for the work day. For example: Emily Employee lives in Stratford and works at the Education Centre in Seaforth, however she is required to drive to London for a meeting. Emily drives directly to London from Stratford, a trip that is 62 kilometres each way. Since Emily's normal home-to-work kilometres driven is 40 kilometres, she will claim the incremental kilometres driven for the trip, which is 22 kilometres each way, for this example ($22 = 62 \text{ less } 40$).
- If an employee travels outside of a normal work day or makes an additional home-to-work trip in one day at the request of the supervisor, these additional home-to-work kilometres will be allowed. For example: Emily Employee's supervisor requests that she attend a special workshop in Mitchell on a Saturday. Since Saturday is not a normal work day for Emily, she can claim the kilometres driven for the full trip to and from Mitchell.
- The kilometres claimed between board sites (schools, Education Centre, or other board locations) will be reimbursed as per the School-to-School Kilometrage Chart produced by the Huron Perth Student Transportation Services. This chart is available on the board's email system.
- The kilometres claimed to non-board sites will be reimbursed based on the most direct route as determined by an online map program such as MapQuest or Google Maps. If the individual claims a non-direct route for reimbursement, a print out of that route from an online map program must be attached to the Form 515 Statement of Employee Expense.
- The board encourages car-pooling when more than one individual is traveling on board business, where practical. An enhanced rate of reimbursement is provided to the car-pool driver, providing one or more passengers confirm the car pool via signature on the driver's Form 515 Statement of Employee Expense.
- Reimbursement for kilometres traveled will be calculated based on the rate in place on the date the travel took place.
- The board assumes no financial responsibility for privately owned vehicles other than paying the per-kilometre rate when used for board business. The 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.

2.2. Other Travel Costs

Individuals will be reimbursed for other travel costs provided the travel is deemed by the supervisor as appropriate board business. Allowable expenses include, but are not limited to, actual out-of-pocket expenses incurred for:

- Courses, conferences or workshop charges as pre-approved by the supervisor;
- Economy, charter or coach class airline charges, when it is deemed that air travel is the most practical and/or the most economical and, for travel of out province, the Director of Education has provided prior approval;
- Economy or coach class train travel charges, when it is deemed that train travel is the most practical and/or the most economical way to travel. No additional reimbursement will be made for upgraded service, such as business class, without the prior approval of the Director;
- Other public transportation, such as subway or bus;
- Taxi service charges when deemed necessary;
- Supervisor approved car rental, when a rental vehicle is more economical than the use of a personal vehicle;
- Necessary parking fees and other transit costs such as tolls;
- Hotel room charges for accommodation in a standard room when overnight travel is required. No additional reimbursement will be made for upgraded accommodation without the prior approval of the Director;
- In lieu of hotel room charges, when overnight travel is required, private stays with family or friends while on board business are encouraged. A maximum of \$30 per night for gratuitous lodging expenses when staying with family or friends is allowed - no receipt is required;
- Business telephone call charges;
- Reasonable personal telephone call charges, when travelling away from home outside of normal work hours;
- Reasonable tips and gratuities relating to travel expenses, such as 10% for taxi or \$2-5 per bag for porter services. A receipt is not necessary, however, the charges are to be itemized on Form 515 Statement of Employee Expense;
- Other business expenses (e.g., fax, internet); and
- Meal reimbursements as described in section 2.3 below.

The following items are not allowed and therefore will not be reimbursed:

- Recreational costs (e.g., fitness facilities, video rentals, mini-bar charges, etc.);
- Movies;
- Alcoholic drinks;
- Charges incurred by a travel companion not employed by the board;
- Parking or traffic tickets; and
- Auto expenses such as maintenance costs, fuel, oil etc. (as the per-kilometre automobile allowance outlined in 2.1 above provides reimbursement).

2.3 Meal Expense Reimbursement

Individuals will be reimbursed for actual meal costs provided the expense is deemed by the supervisor as necessary for the employee to carry-out their required duties.

The per-meal rate limits, including taxes and gratuities or tips, are as follows:

Meal Type	Per Meal Rate Limits
Breakfast	\$12.00
Lunch	\$18.00
Supper	\$30.00
Daily Maximum	\$60.00

- Reimbursement of meal costs will not be provided when meals are provided by the event organizer (e.g. meeting, conference), unless there are dietary issues preventing the individual from partaking in the provided meal.
- For a full day of travel, individuals have the discretion to allocate the daily three-meal rate between meals. For example, Emily Employee is required to travel to a meeting in Toronto. Emily prefers to have a tea only for breakfast, a heavy lunch and a light supper. While her receipts are \$5.00, \$30.00 and \$10.00 for breakfast, lunch and supper respectively, the total of her claim is \$45.00 and thus her supervisor should approve the day's claim. As another example, Emily prefers to have a large breakfast, no lunch and a small supper. While her receipts are \$30.00, \$0.00 and \$20.00 for breakfast, lunch and supper respectively, the total of her claim is \$50.00 and thus her supervisor should approve the day's claim.
- For a part day of travel, individuals have the discretion to allocate the per-meal rates amongst the meals over which travel occurs. For example, Emily Employee is required to travel to a meeting in London. She will leave very early in the morning but will return home in time for supper. Emily is travelling over the breakfast and lunch meals, she is allowed to claim up to \$30.00 for meal costs for the day. As another example, Emily leaves for her meeting at her normal start time, but will not be done her meeting until well after supper. As Emily is travelling over the lunch and supper meals, she is allowed to claim up to \$48.00 for meal costs for the day.
- It is appropriate to provide a gratuity to restaurant servers at the rate of 10-15%, which is to be included in the maximum meal allowance calculation.
- Reimbursement of meal costs must not include reimbursement for any alcoholic beverages.
- It is the responsibility of the supervisor to ensure the meal reimbursement rules are adhered to, prior to authorization of the travel claims.

2.4 International Travel

Expenses incurred while travelling internationally, at the prior approval of the Director of Education, will be reimbursed following the same rules outlined above with the following exception: for multiple days of international travel, flexibility in applying the daily meal maximums across the number of days travelled will be allowed. For example, if the international travel lasts for 5 days, an individual has the discretion to allocate the meal allowance maximum (5 days x \$60 per day = \$300) across the trip. The board will reimburse for the foreign currency exchange, providing the combined value of the expense meets the dollar value limits noted above. Reimbursement for international travel will be made in Canadian funds.

2.5 Consultants and contractors

The board does not reimburse paid outside (i.e., non-employee) consultants and contractors for any hospitality, travel or meal expenses.

3. Procedure for Reimbursement

- 3.1 Individuals must complete the Form 515 Statement of Employee Expense in order to obtain reimbursement for expenses. The Form 515 is available on the board's email system electronically (Excel or PDF format).
- 3.2 To complete the form, the following information must be included:
- The top of the form needs to be complete in its entirety, which includes the individual's name, home address, employee number, the claim month and the individual's normal home-to-work kilometres, as defined in 2.1 above.
 - In the trip details area, include the date of the travel, the purpose of the trip, the details of the trip ("from" and "to") and the budget (General Ledger) code to be charged.
 - Report the kilometres claimed, adjusted for incremental kilometres as described above.
 - In the other expense details area, include the date and purpose of the expense and the budget code to be charged.
 - Report the pre-tax and gross amounts in the appropriate columns. If the expense was paid with cash, be sure to allow for rounding. If the expense was paid by debit or credit, the actual receipt amount will be reimbursed.
 - Personal telephone expenses paid directly by the board to telephone and cellular companies can be deducted from the expense reports rather than remitted by cheque. Include these items as a negative adjustment in the other expense area, be sure to factor in taxes (HST) and include the budget code where the original expense was charged.
 - The claimant (the individual requesting reimbursement) must sign the form.
 - Attach original, itemized receipts showing the detail of the expense. Photocopies of receipts, or credit/debit card slips are not acceptable, as they do not show sufficient detail to authorize payment or meet audit requirements. Exceptions will only be considered at the discretion of the Associate Superintendent of Financial Services.
 - Original claim forms, with original signatures, are required.
- 3.3 The approval process for expense reimbursement is as follows:
- All expense forms are to be reviewed and signed by the supervisor prior to submission to the Finance Department. Expense forms for the Director will be reviewed and signed by the Chair of the Board. Expense forms for Trustees will be reviewed and signed by the Director.
 - Following this principle of one-over-one approval, a colleague cannot approve the claim of another individual in a similar role.
 - The supervisor must sign the approval line as the person knowledgeable about the activity and the person who acknowledges that the expenditure complies with this administrative procedure. The supervisors are also acknowledging their approval of the expense being charged against a budget for which they are responsible. In some circumstances (example: workshops or meetings held at the Education Centre or LRC), approval by the Director or the applicable superintendent will be accepted, in lieu of the supervisor.
 - Once Form 515 Statement of Employee Expense is complete and authorized by the supervisor, the form, along with attachments, is to be sent to the Education Centre to the attention of the Finance Department.
 - The Finance Department staff will review and audit the claim to ensure the reimbursement request complies with this administrative procedure. Once this verification is complete, a Finance Department manager will sign off on the claim and forward it to the Accounts Payable staff for payment processing.

- Follow-up by the Finance Department regarding errors, corrections or clarification required will be addressed directly with the supervisor.
 - Assuming all aspects of the Form 515 Statement of Employee Expense are complete as described above, with the supervisor signature in place, then forms submitted to the Finance Department by noon on a Tuesday will be processed for payment by the Friday of the same week.
- 3.4 Individuals should submit expense reimbursement requests on a regular (monthly) basis. The board will not guarantee reimbursement for expenses submitted once a prior fiscal year has closed (after September 30th for the prior year September 1st to August 31st).
- 3.5 All amounts paid are subject to budget restrictions set annually by the board.