Administrative Procedure 510
Travel and Business Expense

This administrative procedure is intended to provide the specific guidelines to be followed by all Limestone District School Board staff with respect to travel, meal and expense reimbursement.

1. Accountability Framework

1.1. Approval levels for expense reimbursements are included in the Authority Approval Schedule attached as Appendix A to this procedure.

1.2. Approvers are accountable for their decisions, which should be:

- Subject to good judgement and knowledge of the situation;
- Exercised in appropriate circumstances; and
- In compliance with the principles and mandatory requirements of this procedure.

1.3. When a situation arises and discretion needs to be exercised, approvers must consider whether the request is:

- Able to stand up to scrutiny by the auditors and members of the public;
- Properly explained and documented; and
- Fair, equitable, reasonable and appropriate.

2. Conferences and Workshops

2.1. Before registration to attend a conference or workshop, employees are responsible for obtaining their supervisor's approval when the professional development conflicts with the school day, or when utilizing Board funds.

2.2. For conferences or events within Ontario, approval must be received from the employee's Supervisory Officer, Principal, Manager or designate.

2.3. For conferences or events outside Ontario, Form 510 B – Out of Ontario Conference Application Form and Expense Authorization must be completed, and authorization must be received from the Director of Education or Superintendent of Business Services as appropriate prior to attending the conference. The form must be attached to the Monthly Expenses Reimbursement Form when submitting conference or workshop expenses and will be kept for audit purposes.

3. Travel Expenses

3.1. Air/Rail/Bus/Personal Use Vehicle/Other methods of transportation.

3.1.1. All travel must receive prior approval, with the appropriate level of approval authority identified in the Board's Approval Authority Schedule (see Appendix A).

3.1.2. The type of travel selected should be the most practical and economical way to travel that aligns with the principles established in this procedure.

<u>Airplane</u>

Air travel is permitted if it is the most practical and economical way to travel. Coach or economy class is the standard option for ticket purchase.

Travel in business class must have prior approval by the Director of Education or the Superintendent of Business and may be considered on international flights or on flights within Canada and the continental United States of America if related to the provision of reasonable accommodation (e.g. health and safety considerations.)

<u>Train</u>

Travel by train is permitted when it is the most practical and economical way to travel. Coach or economy class is the standard option for ticket purchase.

Business class may be acceptable with prior approval in limited circumstances such as choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a ticket for VIA 1, where the meal is included); health and safety considerations. January 1, 2017 MBC Travel, Meal and Hospitality Expenses Directive 18/41 International train travel should be at the Canadian equivalent to coach class.

Rental Vehicle

When renting a vehicle, a compact model or its equivalent is the standard option. Luxury and sports vehicles are prohibited.

Any exceptions must be documented and approved prior to the rental (if possible) and guided by the principle that the rental vehicle is the most economical and practical size, considering the business purpose, number of occupants and safety (including weather) considerations.

Prior to renting a vehicle it is advisable that you check with your insurance company to determine if your auto policy will adequately cover renting a vehicle for business purposes. If not, discuss with your supervisor if the cost of a rental vehicle, including purchasing car rental insurance and gas is still the mode of transportation that is most economical.

To avoid higher gasoline charges, refuel your rental car before returning it.

Shared transportation is strongly encouraged whenever possible.

Taxi/Ride Share

Travel by taxi or ride share is permitted when it is the most practical and economical way to travel. Shared transportation is strongly encouraged whenever possible.

Public Transit

Local public transportation including hotel/airport shuttles should be used wherever

possible.

Personal Vehicle

The Board assumes no financial responsibility for the use of personal vehicles.

3.1.3. When an employee's personal vehicle is used for Board business, travel will be reimbursed at the Board's published travel rate (see Appendix B).

3.1.4. Personal vehicles used on behalf of the Board shall be insured at the vehicle owner's expense. Employees must carry third party liability insurance of at least $1,000,000.

3.1.5. Employees driving a personal vehicle cannot make claims for deductible amounts or damages as a result of a collision.

3.1.6. 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.
- 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.

3.1.7. For travel outside of Limestone District, the reimbursement shall be calculated as the actual direct distance travelled.

3.1.8. Employees shall use the distances determined using generally accepted navigation tools and selecting the shortest distance/time route.

3.2. Reimbursement for toll road expenses may be reimbursed if necessary, but requires Superintendent, Principal or Manager approval.

Accommodation

3.2.1. Employees shall be reimbursed for hotel/motel accommodation in a single standard room.

3.2.2. Hotel accommodation will only be covered for the applicable conference/meeting date(s) and for locations outside of Limestone District.

3.3. Other

3.3.1. Phone calls: If an employee is away on-Board business, reimbursement will be made for reasonable, necessary personal calls home each night.

3.3.2. Parking: Reimbursement will be made for necessary and reasonable expenditures on parking.

3.3.3. Internet: When away from the office on business, internet access may be reimbursed if required for normal business activity.

4. Meals

4.1. The Board shall reimburse cost of meals for employees travelling on Board business, subject to the meal allowances rates and claim requirements outlined in Appendix C.

4.1.1. Meal rates for travel in the United States will be the same reimbursement rate outlined in Appendix C, but in US funds converted to the Canadian dollar equivalent. For example, if at the time of travel the exchange rate is $1 US = 1.35 CAD, then the breakfast rate will be $20.25 CAD (15.00 US x 1.35).

4.1.2. Meal rates for travel outside of Canada and the United States should be calculated in accordance with federal reimbursement rates, refer to Appendix C for more details.

4.2. The most senior staff member in attendance shall pay the bill to ensure that proper expense authorization takes place.

4.3. Meal expenses cannot be claimed where the meals are already included in another expense, airline, conference fees or other fees.

4.4. When an employee's attendance at "after hour" meetings is required, the employee is eligible to claim a meal in accordance with the Board's reimbursement rate outlined in Appendix C.

4.5. Reimbursement for the cost of alcoholic beverages is not permitted under any circumstances.

5. Expenses for Consultants and Other Contractors

5.1. In no circumstance can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between an organization and a consultant or contractor. Therefore, they cannot claim or be reimbursed for expenses such as meals, snacks, beverages, gratuities or personal phone calls.

5.2. Allowable expenses (e.g. travel costs in some cases) must be specifically provided for in signed contracts.

6. Expenses Not Eligible for Reimbursement

6.1. Expenses not eligible for reimbursement include, but are not limited to:

- Recreational costs (e.g. Fitness facilities, video rentals, mini-bar charges, etc.)
- Personal expenses (e.g. laundry or dry cleaning)

- Valet parking (unless circumstances warranted, and explanations provided)
- Cost of additional private medical/health insurance for travel within Canada
- Trip cancellation insurance
- Traffic, parking violations or towing fees

7. Cell Phone and Internet

7.1. A cellphone, when required, will be provided by the board.

7.2. When appropriate and approved by the Director of Education or Superintendent of Business Services, internet expenses for work completed outside of business hours maybe reimbursed to a maximum of $100 per month.

8. Gifts

8.1. Gifts are tokens of appreciation or promotional materials given to persons, who are not employed by or contracted to the Board in exchange for pro-bono services. Broader Public Sector (BPS) employees are not eligible to receive hospitality/gifts from another BPS employee even when they are employed by different organizations. Gifts of appreciation should be of a value not to exceed $30.00. Gifts of greater value must be approved by the Director of Education or Superintendent of Business Services.

9. Reimbursement Procedure

9.1. To request reimbursement for eligible expenses, employees shall complete the Monthly Expenses Reimbursement Form (can be found on Board's website under the policies and procedures section). For audit trail purposes, each month should be submitted on a separate form. Reimbursements are a non- taxable payment processed through Accounts Payable.

9.2. For claims that relate to out of Ontario conference attendance, Form 510 B, the Out

of Ontario Conference Application Form and Expense Authorization (can be found on the Board's website under the policies and procedures section) must be attached to the claim.

9.3. All expense items should be listed in chronological order and charged to the appropriate budget account code. Receipts/Proof of Payment, vouchers and passes and any relevant information regarding details of the claim should be stapled to the back of the expense claim form in the order in which they appear on the claim.

9.4. For claims in a currency other than Canadian Dollars, details of the amount paid in Canadian Dollars should be accompanied with the claim.

9.5. Claims must be submitted for payment on a timely basis, claims must be made within 90 days of occurrence.

9.6. All claims are to be signed by the claimant and approved and signed by the appropriate authority in accordance with Appendix A before submitting to Financial Services. It is the responsibility of the appropriate signing authority to ensure that their staff are claiming only expenses that are appropriate to their duties and that claims are properly documented and fully compliant with this administrative procedure.

9.7. Claims must be reviewed and authorized by the next level of authority.

9.8. Expense Reimbursement Lost Receipt form is required when a receipt/proof of payment has been lost. When a receipt has been lost, a redacted copy of your bank statement or credit card statement showing the purchase can be provided as proof of payment and provided with the claim as outlined in 9.3. Only in instances where the purchase was made, and no details can be provided should this form be used.

9.9. The Financial Services Department, under the scrutiny of the Superintendent of Business Services and Treasurer, is responsible for the development and administration of this procedure and is authorized to question any claim and/or to obtain further clarification when deemed necessary.

Related Legal References, Policies, Guidelines and Procedures

Management Board of Cabinet, Travel, Meal and Hospitality Expenses Directive

Administrative Procedure 511 – Hospitality

APPENDIX A – APPROVAL AUTHORITY SCHEDULE

APPROVAL AUTHORITY SCHEDULE				
Employee Expense Reimbursements				
Action/Process	Employee Position / Department	# of Signatures Required	Type of Signature	Authority (Minimum Requirement)
Employee Expense Reimburse-ment	Chair of the Board	1	Manual or Electronic Signature	Superintendent of Business Services & Treasurer
	Trustees	1	Manual or Electronic Signature	Chair of the Board
	Director of Education	2	Manual or Electronic Signature	Chair of the Board/Superintendent of Business Services & Treasurer
	Superintendents and Assoc.	1	Manual or Electronic Signature	Director of Education
	Managers	1	Manual or Electronic Signature	Superintendent
	Principals	1	Manual or Electronic Signature	Superintendent or Assoc. Superintendents
	Supervisors	1	Manual or Electronic Signature	Superintendent/Assoc. Superintendents/Principal/ Manager (as appropriate)
	Education Centre Instructional Employees	1	Manual or Electronic Signature	Superintendent
	Education Centre Administrative Staff	1	Manual or Electronic Signature	Superintendent/Manager (as appropriate)
	School Employees	1	Manual or Electronic Signature	Principal

APPENDIX B – KILOMETRE REIMBURSEMENT RATES

The reimbursement rate for personal vehicles will be paid at the Canada Revenue Agency (CRA) rate:

Reimbursement Rates ($CAN)	January 1, 2024	
	0 to 5000 Kms	5001 Kms and more/calendar year
Board Base KM Rate	0.65	0.59
Additional KM Rate – for carrying employer materials, equipment and supplies on Board business. All staff are eligible for this rate. *This additional rate is to apply to all travel when an employee uses their automobile on Board business. This is meant to address collective agreement/contract provisions referencing an additional rate for carrying employer materials on board business.*	0.05	0.05
Reimbursement KM Rate	0.70	0.64
The reimbursement KM rate is set to match the CRA tax-exempt allowable rate for employees who use personal vehicles on Board business. This rate shall be adjusted annually to match the current CRA tax exempt rate.		

Approved Business travel includes:

- Travel to business meetings
- Conferences or consultations
- Representing the Board at business events

Business travel excludes:

- Social events
- Optional travel
- Personal visitation to funerals
- Travel from home to primary work location

APPENDIX C – MEAL REIMBURSEMENT RATES

Eligible meals will be reimbursed at the following rates:

Meal	Reimbursement Rates ($ CAD)
Breakfast	$15.00
Lunch	$18.00
Dinner	$40.00

- Taxes and gratuities are included in the meal rates. A reasonable gratuity for a restaurant is 10-15%.

- When eligible to claim more than one meal for any day, the maximum allowance for any one meal (breakfast, lunch or dinner) may be exceeded, but the total reimbursed for the full day will be limited to the daily maximum (i.e. $73.00 if eligible to claim all 3 meals). If eligible to claim only 2 meals (e.g. breakfast and dinner), the combined rate is a maximum of $55.00. Receipts are required in all cases.

- For travel in other international countries, the Board will use the federal reimbursement rates for meal expenses outside Canada as set out in the appendices of the Treasury Board of Canada - National Joint Council Travel Directive or any successor directive.

You can find these documents on the National Joint Council - Travel Directive

The two relevant appendices are:

- Appendix C -Travel to USA Allowances - Module 1, 2, and 3
- Appendix D- International (Outside Canada and Continental USA) Allowances - Module 4

Refreshments - $5.00 per person applicable only under Accounting Procedure 512 Catering Refreshments and Food for Meetings and Workshops.