

BOARD ADMINISTRATIVE PROCEDURE	
<i>Administrative Procedure</i>	<i>Administrative Procedure Number</i>
Reimbursement of Expenditures Incurred on Board Business	612 (NEW) 208(OLD)
<i>Directional Policy</i>	
#600 – Stewardship of Resources	

TITLE OF ADMINISTRATIVE PROCEDURE:

Reimbursement of Expenditures Incurred on Board Business

DATE APPROVED:

June 2019

PROJECTED REVIEW DATE:

June 2024

DIRECTIONAL POLICY ALIGNMENT:

This Administrative Procedure aligns with the Stewardship of Resources Directional Policy – 600 by ensuring that employees understand the expectations regarding incurring and reporting travel, meals and other reasonable expenditures while carrying out their employment duties in order to provide fiscal accountability and to ensure the effective use of resources entrusted to the Board.

ALIGNMENT WITH MULTI-YEAR STRATEGIC PLAN:

The Reimbursement of Expenditures Incurred on Board Business procedure supports our Vision for Achieving Excellence in Catholic Education; Learn-Lead-Serve by establishing procedures and processes regarding expenditures incurred on Board business that are fair and transparent, as well as ensuring accountability and value for money in order to guide the oversight of public funds.



Strategic Priorities 2017-2020

Vision

Achieving Excellence in Catholic Education
LEARN • LEAD • SERVE

Mission

To educate students in faith-filled, safe, inclusive Catholic learning communities by nurturing the mind, body and spirit of all.

LEARN

Achieve excellence in instruction and assessment to enable all students to become reflective, self-directed, lifelong learners.

LEAD

Foster critical thinking, creativity, collaboration, and communication, to enable all students to realize their God-given potential.

SERVE

Inspire engagement and commitment to stewardship for creation to enable all students to become caring and responsible citizens.

ACTION REQUIRED:

Purpose and Scope

This procedure details the process and rules regarding the reimbursement and approval of reasonable expenditures incurred while travelling on Board business.

1. Accountability Framework

When approving travel and expense claims, approvers are accountable for their decisions, which should:

- 1.1. Ensure his or her employees are incurring and/or claiming expenses that are appropriate in relation to performing their duties, support the program objectives of the department or school, and maximize the benefits to the Board
- 1.2. Provide approval only for claims that include all appropriate documentation (i.e. original itemized receipts)
- 1.3. Not approve their own expenses
- 1.4. Consider whether the request is:
 - 1.4.1. able to stand up to scrutiny from external parties;
 - 1.4.2. properly explained and documented;
 - 1.4.3. fair, equitable, reasonable and appropriate

2. Travel on Board Business.

- 2.1. It is expected that the majority of travel will occur within the province of Ontario. Where travel outside of the province of Ontario is considered, pre-approval must

- be obtained from the immediate supervisor. Where international travel is considered, pre-approval must be obtained from the Director of Education. For international travel by the Director of Education, pre-approval by the Board of Trustees is required. Pre-approvals must be in writing and attached to the expense claim in order to be reimbursed. All travel must receive prior approval.
- 2.2. A monthly car allowance shall be available to management staff based in the Education Centre, in accordance with the terms and conditions of their employment. This allowance is considered in lieu of requiring submission of a monthly travel expense claim for eligible mileage within the City of Peterborough. Employees receiving a car allowance shall also be eligible for reimbursement for mileage outside of the City of Peterborough at the same rate and in the same manner as other employees. The monthly car allowance will be established at the beginning of the school year on an annual basis in conjunction with Board approved changes in terms and conditions of employment.
 - 2.3. The mode of transportation (Air/Rail/Bus/Personal Use Vehicle/Rental Car) should be based on the most economical and practical way to travel. The expectation is that employees will carpool when travelling to the same destination. If employees are unable to carpool, a written explanation detailing the business rationale of why carpooling was not pursued is to be documented and submitted with the claim for reimbursement. Excessive mileage should be avoided where practical by renting a vehicle. Where the distance to an event exceeds 500 kilometers, reimbursement to employees will be the lesser of costs via public carrier, and the per kilometer rate calculation. It is the responsibility of the claimant to provide documentation outlining the various cost alternatives. If a car is to be rented, the expected option is a compact or economy class.
 - 2.4. Employees using their own vehicle to travel on Board business will be reimbursed at the Board approved kilometer rate, upon submission of a monthly travel expense claim. The rate will be published in Appendix A, Reimbursement for Expenses Incurred on Board Business – Expense Guidelines and Approved Rates.
 - 2.5. Kilometer reimbursement includes the distance traveled to destinations in a personal vehicle while on Board business. The following guidelines apply when calculating kilometers traveled. See Appendix B for guidance on whether travel is reimbursable or not.
 - 2.5.1. The cost of travel from home to your primary work location is considered a personal expense by the Canada Revenue Agency, therefore no claim should be made for home to primary work location
 - 2.5.2. If your home to primary work location distance is the same or greater than the distance travelled to an alternate work location, no claim should be made
 - 2.5.3. The basis of reimbursement is the daily incremental kilometers travelled above the sum of kilometers travelled from home to primary work location and primary work location to home
 - 2.5.4. The Peterborough Victoria Northumberland and Clarington Catholic District School Board mileage chart will be used in the calculation of the distances between sites within the jurisdiction of the Board. Where travel includes destinations other than schools on the mileage chart, travel distances will be calculated using a navigation tool (i.e Google Maps)

- 2.5.5. All distances claimed for reimbursement shall be determined by the shortest route
 - 2.6. The rate per kilometer paid relieves the Board of any further responsibility for costs or expenses resulting from accidents, fines, or other extraordinary costs incurred while the vehicle is being operated on Board business.
 - 2.7. Where necessary and approved by the employee's supervisor, reimbursement will be made for travel on toll highways (i.e. Highway 407) for travel to locations outside of the Board jurisdiction.
3. Meals
 - 3.1. It is recognized that from time-to-time, when on Board business, it is necessary for employees to incur costs for meals subject to the meal reimbursement rates and guidelines in Appendix C - Meal Reimbursement Rates.
 - 3.2. Meal expense for a group of employees can only be paid and claimed by the most senior employee present. The most senior employee in attendance shall pay the bill to ensure proper expense authorization occurs.
 - 3.3. Meal expenses may not be claimed where a registration fee already provides for meals.
 - 3.4. Expenses must be accompanied by the original itemized receipts to support claims.
 - 3.5. Employees travelling with other family members will request a separate receipt/bill for their own meal
 - 3.6. When an employee's attendance at after hour meetings is required, and it is not feasible for the employee to go home in between, the employee is eligible to claim a meal in accordance with the Board's reimbursement rate outlined in Appendix C - Meal Reimbursement Rates.
4. Accommodation
 - 4.1. Where accommodation is required employees will be reimbursed for hotel accommodation in a single standard room.
 - 4.2. Reasonable room, parking and telephone/internet costs will be recognized for reimbursement.
 - 4.3. Where an employee makes private arrangements to stay with family or friends, an allowance of \$30.00 per claim is allowed.

5. Expenses not Eligible for Reimbursement
 - 5.1. Alcoholic refreshment charges
 - 5.2. The cost of snacks and coffee at non meal times
 - 5.3. Penalties for traffic or parking violations
 - 5.4. Expenses of a personal nature (entertainment, movie rentals, dry cleaning, and other sundries.)
 - 5.5. Charges for the use of recreational/fitness facilities, unless a mandatory charge by the facility
 - 5.6. Charges incurred by a family member
 - 5.7. Donation to charities
 - 5.8. Event charges for the benefit of any political party
 - 5.9. Non-business related activities occurring solely for the benefit of Board staff (i.e. office social events, retirement parties and holiday lunches)
 - 5.10. See Appendix B for detailed Business versus Personal Travel Guidance

6. Expenses for External Consultants and Other Contractors
 - 6.1. External Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses including the following: meals, snacks and beverages; gratuities; personal telephone calls

7. Reimbursement Procedure/Authorization of Claims
 - 7.1. Timely submission of expenses is an important accountability factor and impacts future spending decisions and budget review. Expenses must be submitted for payment on a timely basis using the Travel Expense Form found on the Board's Intranet site under Forms - FIN 01.

 - 7.2. Expense claims are to be submitted within one month of the expenses being incurred, except at the end of the fiscal year when claims are to be submitted within two weeks of the fiscal year end. Expense claims that are not submitted within this timeframe require a written explanation and then approval by the Superintendent of Business and Finance. In the event that an employee is leaving the employ of the Board, the employee is required to submit all outstanding claims prior to their last day of work.

 - 7.3. All claims are to be signed by the claimant and appropriate approvals of the expenses must be obtained from a higher ranking employee. (for example, immediate supervisor); the Chair of the Board will approve travel, meals and hospitality claims initiated by the Director of Education. Expenses for a group of employees can only be claimed by the most senior employee present so that expenses cannot be claimed by an individual that are incurred by his/her approver.

 - 7.4. Claimants are required to repay any overpayments that may have been made in error. These are considered a debt owing to the Board. Repayment arrangements will be determined by the Finance department and methods may include a deduction from payroll.

 - 7.5. If attending a conference, a copy of the conference program/agenda will be attached to the expense claim in order to support meal claims.

RESPONSIBILITIES:**The Board of Trustees is responsible for:**

- Ensuring alignment with the Stewardship of Resources Directional Policy
- Reviewing the Reimbursement of Expenditures Incurred on Board Business Administrative Procedure as part of its regular policy and procedures review cycle.

The Director of Education is responsible for:

- Overseeing implementation of and compliance with the Reimbursement for Expenses Incurred on Board Business Procedure

Superintendents, Principals, Managers and Supervisors are responsible for:

- Ensuring employees who they supervise are aware of the requirements under this Administrative Procedure
- Ensure prior approvals for expenses have been obtained appropriately
- Ensure expenses of the staff they supervise are meeting the expectations of this administrative procedure prior to the approval of claims

All Employees are responsible for:

- Understanding and complying with this Administrative Procedure
- Obtaining the appropriate approval before incurring expenses
- To submit original, itemized receipts with all claims
- To provide explanation (business rationale) where required if claim receipts are not adequate
- To submit claims at a minimum on a monthly basis
- To submit all travel expenses for the previous fiscal year by September 15th
- To submit any claims for expenses, if leaving employment or taking a leave of absence, prior to departure

Financial Services responsible for:

- Monitoring claims for compliance with this Administrative Procedure. Financial Services will return any non-compliant claims to the person authorizing the claim for reimbursement for further action or follow-up.

PROGRESS INDICATORS:

- Expense claims adhere to this procedure
- Proper approvals are obtained

DEFINITIONS:

Home – The Employees home address

Primary Work Location – Employees are assigned a home base for the purpose of the distance travelled calculation. Generally, the primary work location is the school or site that an employee is assigned to or coincides with where the majority of their work assignment is completed or service is provided. Centrally assigned positions may provide service to one or more families of schools, and are generally assigned to the Catholic Education Centre for primary work location purposes. The primary work location and address of an employee will be determined from the Employee's record in the Human Resources Department.

RELATED DOCUMENTS:

Appendix A – Reimbursement for Expenses Incurred on Board Business – Expenses Guidelines and Approved Rates

Appendix B - Business and Personal Travel Guidance

Appendix C - Meal Reimbursement Rates

FIN-01 - Travel Expense Form

Policy FIN-205 and associated Administrative Procedure - Expenditure Guidelines:
Hospitality/Honorariums/Recognition/Meeting Costs

REFERENCES:

Broader Public Sector Expenses Directive

Purchasing Policy 610 and associated Administrative Procedure