



PROCEDURE:	Pr A: 04
EFFECTIVE:	April 10, 2007
AMENDED:	Jan 28, 2014
RELATED POLICIES:	A:04 A:27 Pr A:27
REPEALS:	
REVIEW DATE:	2017-2018

1.0 OBJECTIVE

To establish procedures and requirements for authorization and reimbursement of expenses incurred by employees and Board consultants/contractors with respect to travel, meals, professional development fees, accommodation and hospitality.

2.0 DEFINITIONS

2.1 “Hospitality” for the purposes of this procedure is the provision of food, accommodation, transportation, token gifts, and other amenities paid out of public funds to individuals who are not engaged to work for the Board (i.e. would not include trustees, employees, consultants/contractors)

2.2 Approving Authority is defined as member of Senior Administration or designate:

- a) Having budgetary control over the general ledger account to be charged with the travel, meal, accommodation, professional development or hospitality expenditure; and
- b) Having supervisory authority over the employee incurring the expenditure; or
- c) In the absence of normal approving authority, any approving authority at a higher level within the direct chain of command.
- d) In no circumstance can the approving authority be the employee requesting an advance or reimbursement.

2.3 “Travel” is defined as going beyond the boundaries of Essex County. Local mileage is travel within Essex County.

3.0 FOR TRAVEL WITHIN THE COUNTY OF ESSEX USING PRIVATE VEHICLE

3.1 The Board shall reimburse employees travelling on approved Board business, within the County of Essex, in private non-Board owned/leased vehicles, either through a monthly car allowance (CARA) or through a mileage allowance (MILA).

3.2 The availability and calculation of the monthly car allowance (CARA) shall be as follows:

- a) The CARA shall be established at the beginning of the year by Executive Council based on the records of the previous year and other pertinent factors such as changes in portfolio.
 - b) For each position that shall be paid a CARA, the year shall be determined as either a 10-month or a 12-month year.
- 3.3 The availability and calculation of the mileage allowance (MILA) shall be as follows:
- a) Employees who do not receive CARA and who are traveling within the school board district (County of Essex) shall be eligible to receive MILA. Employees in receipt of an automobile allowance will not be entitled to be reimbursed for local mileage.
 - b) To be eligible, the employee shall:
 - i) be the driver of the vehicle or be responsible for the vehicle expenses;
 - ii) be unable to travel with another employee attending the same function;
 - iii) be specifically and individually instructed by their supervisor to perform a service or attend a function;
 - iv) be travelling in excess of 5 km per single round trip (or accumulated to over 5 km per week); and
 - v) travel to and from home shall not be reimbursed.
 - c) If two or more employees travel together, only one allowance will be reimbursed.
 - d) Costs relating to personal vehicles such as oil, repairs, insurance premiums, accident deductibles etc. will not be reimbursed, even if these costs result from business travel. The rate of reimbursement referred to in 3.2 and 3.3 (above) is intended to cover all travel expenses related to the use of personal vehicles for business travel.
 - e) Employees shall apply for reimbursement in the manner prescribed by the Board's Business Department. The reimbursement form must be signed by the applicant and the Approving Authority.
 - f) The mileage rate shall be set in September of each year by Executive Council.
 - g) The "WECD SB Mileage Chart" shall be used in the calculation of the distances from point to point within the County of Essex.
 - h) Claimants shall submit claims for reimbursement within 30 days from the date in which they completed the business travel.
 - i) An alternative process specified in any collective agreement or personal service contract shall be an exception to this procedure.

4.0 FOR TRAVEL OUTSIDE THE COUNTY OF ESSEX

- 4.1 For travel outside the County of Essex incurred while on official Board business, the means of travel chosen should be the most economical and practical, keeping in mind the time required for travel, cost of transportation, and accommodation requirements for each alternative. Where air or train fare can be obtained at less cost than the mileage allowance, those methods of transportation shall be used, subject to time and availability. Economy (coach) class shall be the standard option, with express approval required for any other type of fare (e.g. business class or VIA1). Considerations for making decisions should be based on circumstances such as accommodation, length of travel, health and safety concerns etc. The costs for upgrades to first class or business class travel are at the employee's personal expense.
- 4.2 Vehicle rental is an allowable expense that will be reimbursed at the actual cost. The Approving Authority will designate the vehicle size that would be the most economical considering the distance to be driven and the number of persons to be transported. Additional insurance beyond mandatory will not be paid for by the Board as coverage is provided under the Board's insurance. To ensure coverage through Board insurance, the vehicle must be rented in the Board's name.
- 4.3 Prior to travel or incurrence of expenditure, all employees shall receive approval and authorization for estimated travel expenses or third party payments from the Approving Authority.
- 4.4 The Approving Authority must:
- a) Provide approval only for expenses that were necessarily incurred in the performance of Board business;
 - b) Ensure funds are available within approved budget;
 - c) Ensure Policy A:04 Expense Reimbursement for Employees / Consultants / Contractors is adhered to using sound judgment and proper regard for economy when incurring such expenses;
 - d) Approve non-material administrative deviations;
 - e) Provide final review and approval of all travel-related forms and attachments. The approval process must include:
 - i) Review of clerical accuracy;
 - ii) Review of attached receipts;
 - iii) Review and approval of general ledger accounts used to charge expenses;
 - iv) Monitor and track advances to ensure reimbursement forms are submitted;
 - v) Provision of support to Business Department inquiries.
 - f) Provide approval only for claims that include all appropriate documentation.

- 4.5 The Approving Authority is prohibited from approving their own travel or authorizing reimbursement of their own expenses.
- 4.6 The Board's "Out of District Allowance" chart shall be used to compensate for travel by private non-board owned/leased vehicle to points outside the school board district (County of Essex), provided the employee:
 - a) is the driver of the vehicle or is responsible for the vehicle expenses;
 - b) is unable to travel with another employee attending the same function;
 - c) is specifically and individually instructed by their supervisor to perform a service or attend a function and the appropriate prior approvals have been obtained; and
 - d) has chosen the most economical means of travel.
- 4.7 The "Out of District Allowance" calculation rate shall be the same as in MILA.
- 4.8 Travel by air, bus or rail is an allowable expense that will be normally reimbursed at the economy rate. Reimbursement for air or train fare shall be dependent on the submission of a boarding pass for a flight or a ticket stub for rail travel, together with original, itemized receipts.
- 4.9 Responsibility for retrieving and compensating for lost baggage lies with the airlines. The Board will not reimburse employees for personal items lost while traveling on Board business.
- 4.10 Laptop computers, which are the property of the Board, must accompany the employee and may not be checked as luggage.
- 4.11 Overnight accommodation shall be provided only for events held at distances greater than 150 km from Windsor. Accommodations should be selected on the basis of practical location, and reasonable cost. Use of the most economical preferential rates, such as corporate and government rates, shall be utilized wherever possible.
- 4.12 Employees will submit claims for expenses incurred while traveling on Board business outside the County of Essex in the manner prescribed by the Board's Business Department.
- 4.13 Travel and business reimbursement forms must be submitted within 30 days from the date in which the business travel was completed or the date in which the expenditure was incurred.
- 4.14 Cash advances will not normally be provided. Such advances may be considered in unusual circumstances where appropriate prior approvals are obtained.
- 4.15 Advancement and/or reimbursement will not be made for any portion of travel costs relating to spouse or other guests.
- 4.16 Reimbursable gratuity amounts are capped at 15% of after-tax amounts.

- 4.17 In cases where more than one Board employee is attending the same course, conference/seminar, or business-related event all attendees shall:
- a) Coordinate travel arrangements (i.e. carpool);
 - b) Take advantage of group rates;
 - c) Submit a separate travel reimbursement form where reimbursement is required.
- 4.18 When an employee combines personal and business travel, the Board will reimburse the employee only for the documented expenses that are directly related to the business portion of the trip. Extended travel time and activities not required for the business trip purpose shall be at the traveler's own expense.
- 4.19 Travel forms submitted with documents supporting travel and expenses regarding issues, undertakings, or matters of Board business that may be considered confidential, will be accorded similar confidentiality in handling, processing and filing.
- 4.20 Employees will be reimbursed for necessary and reasonable incidental expenditures while travelling. Examples may include: one telephone call home per day, coin laundry, public transit, taxi, meter parking, internet access fees. Examples of incidentals not reimbursed include snacks between meals, souvenirs; spectator events etc. For allowable expenses, receipts must be submitted whenever they are available to the traveler.

5.0 MEAL EXPENSES

- 5.1 Subject to guidelines approved by administration from time to time, and provided approval and authorization are obtained, meal expenses incurred while traveling shall be reimbursed on a per meal basis to a maximum of \$15 for breakfast, \$25 for lunch and \$50 for supper. The maximum meal allowances to be claimed per day shall not exceed \$90 per person.
- 5.2 Meal expenses will not be reimbursed when supplied on planes, trains, or when included in registration/conference fees.
- 5.3 Alcoholic beverages will not be reimbursed.
- 5.4 Reimbursable meal gratuity amounts are capped at 15% of after-tax amounts.

6.0 BUSINESS MEALS

- 6.1 There may be occasion where it becomes necessary in the course of conducting Board business for an employee to incur meal expenses outside of the course of travel (within the County of Essex), particularly for the purposes of extending hospitality. Employees may be reimbursed for reasonable expenses under the following circumstances:

- a) Meal is determined to be necessary for business purposes in the best interest of the Board; and
 - b) A stated business purpose is provided. An example would include negotiating; and
 - c) Appropriate original receipts are submitted with the reimbursement form.
 - d) Approval and authorization for payment is obtained.
- 6.2 Business meal expenses shall be reimbursed on a per meal basis to a maximum of \$15 for breakfast, \$20 for lunch and \$30 for supper.
- 6.3 Business meal expenses shall only be reimbursed upon submission of original receipts with supporting documentation, including details as to whose expense is being claimed and the reason for the breakfast/lunch/dinner. A credit or debit card slip will not be considered sufficient supporting documentation for meal expenses.
- 6.4 The Board may, at its discretion, reimburse employees for business meal expenses in excess of the limits specified above provided:
- a) the expense was reasonable and necessary;
 - b) approval is obtained from the Approving Authority; and
 - c) documentation is filed, including original receipts and supporting documentation detailing the persons for whom the meal was purchased and the purpose of the meal.
- 6.5 Reimbursement shall not be provided for alcoholic beverages.

**7.0 FOR PROFESSIONAL DEVELOPMENT INCLUDING CONVENTIONS /
CONFERENCES / SEMINARS**

- 7.1 Academic and non-academic staff shall be entitled to attend conventions, conferences or seminars, subject to obtaining the required authorization and approval as prescribed.
- 7.2 The Board will reimburse registration fees for approved courses, seminars, and conferences that are within approved budget amounts. Reimbursement for travel, meals and other expenses will be provided as approved and authorized.
- 7.3 Costs for other activities such as tours, social or sporting activities that are associated with the event but not part of the registration fees will not be reimbursed.

- 7.4 Where the Director of Education requests or requires such staff to attend a convention, conference or seminar on behalf of the Board, all reasonable expenses shall be paid by the Board.
- 7.5 Attendance at an event outside of Canada and the United States shall be subject to approval by the Director of Education.
- 7.6 Requests for cash advances, with the required documentation as prescribed by Administration, signed by the appropriate Approving Authority should be delivered to Accounts Payable at least two (2) weeks prior to the convention, conference or seminar.
- 7.7 Expense reports following all conventions, conferences and seminars shall be submitted within 30 days from the date in which the business travel was completed. Cash advances resulting in amounts owed back to the Board must be returned with the expense report. Any advances not supported by the required documentation will be repaid by the employee.

8.0 HOSPITALITY

- 8.1 “Hospitality”, including the provision of meals, accommodation, transportation, token gifts, and other amenities may be extended in an economical and consistent manner when:
 - a) it can facilitate Board business; and
 - b) it is considered appropriate as a matter of courtesy or protocol.
- 8.2 Functions involving only people who work for the Board (trustees, employees, consultants, contractors), such as staff social events, retirement parties and holiday lunches, are not considered hospitality functions and shall not be approved as such.

9.0 EXPENSES FOR CONSULTANTS AND CONTRACTORS

- 9.1 Consultants and other contractors will not be reimbursed, under Policy/Procedure A: 04 or in any contract with the Board, for any hospitality, incidental or food expenses, including:
 - Meals, snacks and beverages
 - Gratuities
 - Laundry or dry cleaning
 - Valet services
 - Dependent care
 - Home management
 - Personal telephone calls
- 9.2 Reimbursement for allowable expenses can be claimed and reimbursed by a contractor/consultant only when the contract specifically provides for it.

10.0 RESPONSIBILITY

10.1 The Director of Education or designate is responsible to:

- a) Approve travel, meal, accommodation, professional development and hospitality reimbursement requests of direct reports;
- b) Approve individual travel and business expense claims greater than \$3,000. Claims cannot be broken into smaller transactions (parceling) in order to meet this limitation;
- c) Provide final approval of all employee travel outside Canada and the United States prior to commencement.

10.2 The Business Department is responsible to:

- a) Conduct review of reimbursements and advances to ensure compliance to this policy in accordance with procedures.

10.3 The Approving Authority is responsible to:

- a) Ensure funds are available within approved budget prior to approval;
- b) Review advances and reimbursements in accordance with defined procedures;
- c) Approve travel, meal, accommodation, professional development and hospitality reimbursements in accordance with this policy using sound judgment, proper regard for economy, and the exercise of discretion in light of the event schedule or where employees personal time is impacted by requirements to travel;
- d) Provide approval only for expenses that are necessarily incurred in the performance of Board business;
- e) Approve non-material administrative deviations;
- f) Forward all reimbursement claims over \$3,000 to the Director of Education for approval.

10.4 Every employee/consultant/contractor is responsible to:

- a) Familiarize themselves and develop an understanding in order to comply with the expense guidelines as set forth in this policy/procedure.
- b) Obtain all appropriate approvals before incurring expenses.
- c) Complete and sign all required documents pertaining to reimbursement or advances, and submit original, itemized receipts with all claims.

- d) Submit claims within the timeframe specified by Board procedure.
- e) Use sound judgment and proper regard for economy when incurring travel, meal, accommodation, professional development and hospitality related expenses.
- f) If the information above is not available or it is not possible to obtain, submit a written explanation with the claim to provide the Approving Authority with adequate information for decision-making.

11.0 NON-MATERIAL ADMINISTRATIVE DEVIATION

11.1 A non-material administrative deviation from this policy/procedure requires written documentation and explanation by the requestor and approval by the normal Approving Authority. Examples of non-material deviations would include:

- First occurrence of a lost receipt (less than \$50);
- A cash advance required more than two (2) weeks in advance; or
- If business meal costs are greater than the maximum amounts detailed within the procedure.

10.0 REFERENCES

The Broader Public Sector Accountability Act, 2010
Broader Public Sector Expenses Directive

Policy A:04 Expense Reimbursement for Employees/Consultants/Contractors.
Policy A: 27 Purchasing Cards
Procedure A: 27 Purchasing Cards
Policy F: 02 Purchasing/Disposal of Assets
Procedure Pr F: 02 Purchasing/Disposal of Assets