

CHATHAM-KENT LAMBTON ADMINISTRATIVE SCHOOL SERVICES

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| Procedure: | Travel and Expense Reimbursement |
| Reference: | CC-PRO-002-2019 |
| Adopted: | June 24, 2019 |
| Revised: | |



Administrative Procedures:

This administrative procedure establishes criteria and procedures for the reimbursement of expenses incurred by all CLASS employees while performing duties on behalf of CLASS or the Boards. Where specified, prior approval by the General Manager of CLASS is required before the expense is incurred if it is to be eligible for reimbursement.

CLASS 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 CLASS and include expenditures from all sources of funding.

These administrative procedures are derived from and are designed to align with the travel and expense reimbursement administrative procedures of the Boards in compliance with the Management Board of Cabinet – Broader Public Sector Expenses Directive, April 2011 (referred to as BPS Directive) and the Management Board of Cabinet – Travel, Meal and Hospitality Expenses Directive, January 2017 (referred to as Expense Directive).

1.0 Responsibility

- 1.1 The General Manager of CLASS is entrusted with budgetary authority and will ensure that employees are aware of and adhere to these procedures. The General Manager of CLASS is responsible for exercising managerial discretion judiciously.
- 1.2 The General Manager of CLASS will inform employees of the Expense Directive and how it is applied and will affect their position.
- 1.3 The General Manager of CLASS will inform employees of changes to mileage reimbursement rates on an annual basis. CLASS will use Government of Canada automobile allowance rates.
- 1.4 The Finance Administrator will ensure that all employees have access to the most current electronic expense and mileage claim forms and that all approved expense and mileage claims are processed in a timely manner.

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- 1.5 The General Manager of CLASS, along with the Finance Administrator, will monitor claims for compliance with these procedures and will return any non-compliance claims to the employee for follow-up.
- 1.6 A CLASS employee is responsible for:
 - following the principles and rules set out in the BPS Directive and the Expense Directive
 - being aware of the conflict of interest rules that govern CLASS
 - being aware of any relevant statutes, directives, policies and guidelines.

2.0 Expectations

- 2.1 Expenses must be considered reasonable and appropriate 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 meeting and professional development, such as teleconference or video call, should be considered before attending the event in person.
- 2.4 Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver. For example, an employee cannot submit his/her General Manager's claim for lunch even if they were at the same event, with the result that the General Manager would thereby approve his/her own expense.
- 2.5 Employees must obtain all appropriate approvals before incurring expenses.
- 2.6 These procedures also apply to expenses incurred using CLASS P-Card.

3.0 Travel Costs – Personal Vehicle

- 3.1 Mileage will be paid to employees while travelling on CLASS business. In accordance with Canada Revenue Agency (CRA) guidelines travel to and from an employee's primary residence to their regular place of employment and return are considered the employees' commute and mileage will not be paid.
- 3.2 Each employee's regular place of employment shall be the CLASS office location.
- 3.3 The shortest travelled distance from each employee's primary residence to the CLASS office shall be considered the employee's commute.

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3.4 The shortest distance for each employee's commute shall be calculated using a single recognized, publicly available online mapping tool by the CLASS Finance Administrator and approved by the General Manager annually.

3.5 When an employee travels directly from their primary residence to a meeting or job site (not CLASS office), the employee will claim the distance from their primary residence to the meeting or job site; less the employee's commute.

For greater clarity reimbursement for travel is eligible for:

- travel from the CLASS office to another location that is either another Board property or to another location, while on CLASS business (i.e.; Ministry Meeting);
- travel between other sites (not CLASS office) while on CLASS business.

3.6 Original expense claims for mileage are to include travel details such as starting point and ending destination, reason for travel, and must include the number of kilometres driven for each instance.

3.7 CLASS encourages shared transportation where appropriate. Only the vehicle operator can claim the kilometre allowance.

3.8 Employees using a personal vehicle while on CLASS 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/owner's responsibility to satisfy themselves whether their motor vehicle insurance coverage should include coverage for business use of the vehicle.
- CLASS will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- CLASS 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 CLASS for any resulting damages.

3.9 Reimbursement for travel is not eligible for:

- the distance travelled considered the employees' commute;
- unauthorized travel;
- traffic or parking violations.

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4.0 Travel Costs – Other

4.1 An employee may use other methods of travel such as: air, train or rental car, if it is the most practical and economical way to travel. Prior approval from the General Manager is required.

4.2 Economy (coach) class is the standard option.

Travel in business class must have prior approval of the General Manager, and may be considered in certain circumstances such as:

- (a) Air - on international flights; or flights within Canada and the continental United States of America if related to the provision of reasonable accommodation; and
- (b) Train – the need to work with a team; choosing a travel time choice that allows you to reduce expenditures on meals or accommodation; accommodation requirements; and health and safety considerations.

The employee 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 vehicle. An explanation must be included where other than an economy fare is being claimed.

4.3 When the use of a rental car or taxi service in lieu of a personal vehicle is practical and economical, prior approval will be based on the cost including: rental for a compact model or its equivalent, insurance and fuel.

The total cost must be less than the personal vehicle 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 part of the travel expense.

Any exceptions to rental of a compact model or its equivalent 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, taking into account the business purpose, number of occupants and safety (including weather) considerations.

Luxury and sports vehicles are prohibited.

To avoid higher gasoline charges, a rental car must be re-fueled before returning it.

4.4 Taxis, public transit, parking costs and toll charges will be reimbursed based on actual receipts.

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- 4.5 CLASS will not reimburse parking fines or tickets for traffic violations.
- 4.6 Cash advances will not be provided.
- 4.7 Foreign Exchange on out of pocket expenses will be reimbursed in Canadian funds at the current rate of exchange.
- 4.8 Travel outside the province must be preapproved by the General Manager and written authorization must be obtained.
- 4.9 When traveling outside the country, an employee is responsible for arranging appropriate out-of-province/country medical insurance at their own expense.

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.; metered parking), a full explanation of the cost is required
- Internet services
- Photocopy services
- Tips and gratuities to a maximum of 15%
- Hotel food service (itemized receipt required)

5.2 Non-Allowable expenses include:

- Penalties incurred for non-cancellation of guaranteed hotel reservations
- Personal items (e.g., toothbrush)
- Recreational items (e.g., movies and video rentals)
- In-room mini-bar, water, snacks
- Bar charges, alcoholic beverages
- Fitness facility charges
- Charges incurred by a family member or guest
- Parking or traffic violations
- Other non-business-related expenses
- Gift cards or gift certificates

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6.0 Meals

6.1 Reasonable and appropriate actual meal expenses will be reimbursed if the expenses are incurred when the employee is on CLASS business.

6.2 Reimbursement is for restaurant/prepared food only. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

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.

Group meal expenses can be claimed only by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver.

6.4 Reimbursement for alcohol is not permitted.

6.5 Meal expenses can be claimed by employees by way of either of the following methods:

- (a) Provide actual detailed receipts for the meals up to the maximum allowable expense (including taxes and gratuities). Credit card receipts are not sufficient and will not be accepted.
- (b) The maximum allowable meal expenses per person (including taxes and gratuities):

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| Breakfast | \$8.75 - \$25.00 |
| Lunch | \$11.25 - \$30.00 |
| Dinner | \$20.00 - \$50.00 |

Maximum gratuities allowed is 15%.

6.6 Where the employee cannot reasonably purchase a meal within these guidelines, the Operations Committee may approve an additional meal expense.

7.0 Professional Development

7.1 Attendance at conferences and workshops related to CLASS business must be preapproved by the General Manager.

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- 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 CLASS business will be reimbursed if approved by the General Manager.
- 7.4 If the event registration fee includes meals, employees will only be reimbursed for meals not provided as part of the event package.

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 CLASS related activities. Claims for reimbursement of expenses require the approval of the General Manager.
- 8.2 The following expenses will not be reimbursed:
- Gifts for Broader Public Sector employees and elected officials, except when approved by the Board of Directors
 - Goods and services purchased from CLASS/Board employees, except when approved by the Board of Directors
 - 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 Board of Directors

9.0 Other Individuals Not Employed by CLASS

- 9.1 To be eligible for reimbursement, travel by other individuals must be on CLASS or Board business and be preauthorized by the General Manager, Operations Committee or Board of Directors.
- 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

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- Personal telephones 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 summarized and submitted using the appropriate CLASS prescribed forms. Electronic templates are available to all employees on the common network drive. See - Reimbursement Forms Excel Workbook

Always open the most recent Excel Workbook and save a copy to your personal file. (An exception is made when the per kilometre rate change occurs.)

- Complete the tab – Employee Information
- Use tab “Mileage-Board Locations” form for all CLASS served schools and school board locations
- Use tab “Mileage-Non-Board Locations” form for all other locations
- Use tab “*Expense Report*” form for all other types of expenses incurred

10.2 The expense claim form should include:

- original detailed or itemized receipts, clearly showing costs and applicable sales taxes, to support the eligible expense. Photocopies of receipts or credit/debit card slips are not acceptable as they do not provide sufficient original detail to authorize payment or meet audit requirements;
- description and reason for the expense;
- all receipts that involve a group should clearly indicate (on the back of the receipt or in the form description) the names of those who were in attendance.

Group meal expenses can be claimed only by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver;

- the specific account code for allocation of related expense;
- a copy of conference or workshop registration package if applicable; and
- original signature of the claimant to certify the expense claim. The claimant signature may also be obtained using electronic encrypted signature method (i.e.; Adobe eSign).

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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.

Attach a copy of the Ministry submission to the expense claim form being submitted for reimbursement from CLASS to support the photocopies of receipts.

10.4 At a minimum, expense and mileage claims are to be summarized using the electronic templates found in the most recent Reimbursement Forms Excel Workbook and submitted monthly to the Finance Administrator for processing. Only original claim forms will be accepted, including those received by electronic means. Approved claims will be processed within thirty (30) days of receipt.

After the close of the August 31st year-end, expense claims are to be submitted within ten (10) business days. A written explanation is required if not submitted within these 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 CLASS' record retention guidelines.

10.7 Approvals Required:

- General Manager – Senior Business Official (Operations Committee)
- All other CLASS employees – General Manager

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Definitions

Board(s) means the Lambton Kent District School Board and/or the St. Clair Catholic District School Board.

CLASS means Chatham-Kent Lambton Administrative School Services.

Conflict of Interest exists where the decisions made and/or the actions taken by a CLASS employee could be, or could be perceived to be, affected by financial or business interests of the decision maker or the person's family or business associates.

Consultant means one who 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 CLASS.

Contract means 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.

General Manager means the head of operations at CLASS.

Procurement Card (P-Card) means an organizational credit card program primarily used for low-cost, non-inventory, non-capital items, such as office supplies. The card allows employees to obtain goods and services without going through the requisition and authorization procedure. P-cards may be set up to restrict use to specific purchases with predefined suppliers or stores and offer central billings.

References

- Policy Travel and Expense Reimbursement
- Policy Hospitality Expenditures
- Income Tax Act
- Management Board of Cabinet – Broader Public Sector Expenses Directive, April 2011 (referred to as BPS Directive)
- Management Board of Cabinet – Travel, Meal and Hospitality Expenses Directive, January 2017 (referred to as Expense Directive)