

Travel & Expense Reimbursement

Background

The Renfrew County District School Board strives to reimburse fairly for legitimate expenses incurred while required to travel on authorized RCDSB business in the course of carrying out responsibilities while representing the interests of students, the Board, and public taxpayers. Eligible expenses must be approved prior to being incurred, and must support the goals and objectives of the RCDSB.

This procedure establishes criteria and procedures for the reimbursement of eligible expenses for:

- travel (by personal vehicle, rental vehicle, bus, train, and plane; including RCDSB approved travel rate)
- meals (including maximum rates)
- accommodation (in a hotel or by a family/friend host)
- parking, taxi fares, registration fees
- telephone expenses
- hospitality expenses

Procedures for Employees

1. General

The RCDSB will reimburse employees for expenditures submitted on an Expense Claim Form subject to the parameters set out in this procedure:

- 1.1. Prior Approval has been obtained for expenses related to attendance at conferences/meetings by the direct supervisor and/or the person responsible for the budget to be eligible for reimbursement.
- 1.2. Reasonable, legitimate expenses incurred in the course of duty will be reimbursed.
- 1.3. Economy should be exercised when travelling at RCDSB expense.
- 1.4. Expense claims must be submitted on a monthly basis on an Expense Claim Form. All expenses shall be claimed during the corresponding budget year.

- 1.5. All supervising claims for reimbursement of expenses require the authorization of the supervisor and/or the person responsible for any budget to be charged and/or the Superintendent. Expense claims of the Trustees and the Director of Education are to be approved by the Chair of the Board. Expense claims of the Chair of the Board are approved by the Treasurer. Group expenses must be claimed by the most senior person present or claimed individually.
- 1.6. The Finance Department will monitor claims for compliance to this procedure and will return any non-compliant claims to the person authorizing the claim for follow-up.
- 1.7. All travel outside of the province or country must be pre-approved by the Director of Education.
- 1.8. Only when original itemized receipts are submitted for out-of-pocket expenses, and details of expenditures are provided, the following expenses will be covered for employees on RCDSB business:
 - hotel room charges (standard room - no additional reimbursement will be made for suites, executive floors, or concierge levels);
 - meals up to maximum rates (including tax and reasonable gratuities, not exceeding 15%) if not included in the meeting/conference;
 - business telephone calls;
 - reasonable personal telephone calls;
 - reasonable wireless internet charges;
 - taxi costs;
 - parking fees;
 - train/airline tickets (with prior approval of the supervisor);
 - conference registration fees;
 - other business expenses (e.g. fax, toll roads);
 - tokens of appreciation for voluntary services such as presentations and guest speakers (not exceeding \$50) to non RCDSB employees.

The following expenses will not be covered:

- movies;
- charges for use of recreational/fitness facilities (including memberships);
- airline charges for preferred seating or extra luggage;
- charges incurred by a family member;
- parking tickets or Traffic Act violations;
- bar charges/LCBO receipts/alcoholic beverages;
- gifts for staff;
- admission fees for Social Committee activities/events;
- professional development days - staff members will not be reimbursed for expenses incurred while attending functions that are part of the official district professional development plan.

- 1.9. Cash advances for conferences shall only be issued in unusual circumstances as determined and approved by the Superintendent of Corporate Services.
- 1.10. The Renfrew County District School Board assumes no responsibility to reimburse expenses that are not in compliance with this procedure. Abuses of this procedure shall not be tolerated.
- 1.11. Government rates/discounts should be sought from suppliers of travel (hotels, air lines, etc.) to obtain the most economical rates available.
- 1.12. Candidates for Interviews - When it is deemed necessary by the Director of Education or designate, a candidate for an interview may be reimbursed for transportation, meals and overnight accommodation.

2. Travel

2.1. Eligible Travel Expenses

The cost of travel from home to the work site is considered a personal expense and is not reimbursable by the RCDSB. This includes work at night or weekends.

The RCDSB will be responsible for costs where employees:

- a) travel from site to site in the performance of their duties (but excluding staff who apply to more than one position at two or more locations);
- b) attend meetings called by a member of the senior administration;
- c) attend committee meetings of the RCDSB at the request of a member of the senior administration;
- d) attend meetings of committees where they have been designated by a member of the senior staff as representative of the Renfrew County District School Board staff;
- e) attend principals' monthly Principal/Senior Administration meetings;
- f) submit claims for travel that are specifically eligible as per the applicable Collective Agreement;
- g) submit other travel claims approved by a member of the senior staff.

2.2. Kilometrage Calculations:

- a) For regular work days, the distance travelled will be calculated as follows:
 - i) Employees whose duties require them to travel throughout the district will be assigned a working base from which kilometrage will be calculated.
 - ii) Employees required to travel to select sites on a regular basis may be assigned a multiple working base for purposes of kilometrage calculation.

b) Distance calculations:

The distance table posted on the RCDSB's website (and in Appendix B) is to be used to calculate kilometrage between sites within the school board's jurisdiction.

3. Method of Travel

When travelling on Renfrew County District School Board business, employees are expected to use the most economical means of transportation. Reimbursement will be based on this amount.

Wherever possible, the expectation is that two or more persons travelling to the same destination shall use one car (carpooling).

3.1. **Rental vehicles** may be the method of transportation used for short term out-of-county travel having a distance of 400 km or more round trip. (Short term is defined as three days or less.)

3.2. **Personal vehicles** should only be used for short journeys less than 400 km round trip. Therefore, any in-county travel would indicate using a personal vehicle if a Board-owned vehicle is not available for use. This would also apply to most out-of-county travel where the distance driven is less than 400 km round trip (i.e. to Ottawa or Kingston).

3.2.1. a per kilometer rate of \$0.68 up to 5,000km and \$0.62 exceeding 5,000 km for automobile travel. This allowance paid for the use of a personal automobile is deemed to cover all costs of operation including insurance, depreciation, gas, oil, repairs, etc.

3.2.2. The RCDSB shall not be responsible for damages incurred to staff member's vehicle as a result of its use.

3.2.3. The automobile owner carries a minimum of public liability and property damage insurance coverage of \$1 million dollars. Staff/individuals must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. Any additional cost of insurance is not the responsibility of the RCDSB

3.3. **RCDSB Owned vehicles** may be used by Plant, IT, Board Office, Mary Street and other designated staff for all RCDSB travel. Where a RCDSB owned vehicle is available, this method may be chosen first before using a personal vehicle as this reduces costs to the RCDSB and public taxpayers. No mileage reimbursement may be claimed by the employee when using a RCDSB owned vehicle. Only out-of-pocket costs (i.e. for gasoline, washer fluid, etc.) may be claimed. RCDSB owned vehicles are for RCDSB business only and unauthorized use is not permitted.

In general, it is more economical to rent a vehicle than to pay kilometrage for round trips in excess of 400 km. Therefore,

In-county travel (and out-of-county travel less than 400 km round trip) –

- Employees are to use personal vehicles and submit for kilometrage reimbursement
- Employees working out of the Board Office, Plant or Mary Street locations may first access the RCDSB owned vehicle before using a personal vehicle

Out-of-county travel (greater than or equal to 400 km round trip) –

- Employees may use a rental vehicle from the RCDSB approved rental provider(s)
- If an employee elects to use their personal vehicle, the reimbursement will be calculated according to the kilometrage.

4. Train, Bus or Air Travel

Where the cost of train, bus or air travel is a more effective use of resources than travel by automobile, the actual cost of economy fare shall be reimbursed with prior approval of the Director of Education or Supervising Superintendent. Train or air travel is sometimes more effective as it eliminates the requirement for hotel accommodation and additional meals.

5. Other Travel Expenses

5.1. **Meals** - The RCDSB does not reimburse staff members for meals, except when attending conferences and conventions or other special events approved by the Director of Education or designate.

Meal expenses will be reimbursed at the established meal reimbursement rates, regardless of the actual meal costs. This is a meal allowance. Taxes and gratuities are included in the meal reimbursement rates. Receipts are not required to be submitted with meal claims or retained.

Meals must be purchased in order to be able to submit a claim for reimbursement. Alcohol cannot be claimed and will not be reimbursed.

In limited and exceptional circumstances (e.g. health considerations; limited options available) where a meal expense is higher than the meal reimbursement rate, the actual cost of the meal may be reimbursed. In these situations, the claim for meal reimbursement must be accompanied by an original itemized receipt and a written rationale for exceeding the rate. A credit card slip is not sufficient. Approval is subject to managerial discretion.

There may be situations where an individual pays the meal expenses for a group of individuals. In such cases, the individual may be reimbursed for the total of all meals purchased at the reimbursement rate for that 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; and
- for individuals covered by this Directive.

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

Meal Reimbursement rates

Breakfast	\$12.00
Lunch	\$18.00
Dinner	\$35.00
Total not to exceed	\$65.00

5.2. **Accommodation** - The actual cost of accommodation shall be reimbursed with prior approval. Whenever possible, a suitable hotel with reasonable rates shall be selected. Reimbursement shall be for a standard room - no additional reimbursement will be made for suites, executive floors, or concierge levels. A gift allowance of \$30 per night shall be provided if a staff member is staying with friends or family in lieu of a hotel stay.

5.3. **Parking, Taxi Fares, Registration Fees** - The actual cost shall be reimbursed when these expenses are incurred. Prior approval and receipts are required.

5.4. **Telephone Expenses**

Long distance calls to home while on RCDSB business will be allowed, within reasonable limits. Other personal calls will not be reimbursed by the RCDSB. Where other personal telephone expenses are paid directly by the RCDSB to the telephone and cellular companies, these amounts can be deducted from the expense reports rather than remitted by cheque.

6. Hospitality Expenses

6.1. Hospitality is the provision of food, beverages (bar charges, LCBO receipts, and alcoholic beverages are not eligible expenditures for reimbursement), accommodation, transportation, or other amenities involving people from outside the school board, at RCDSB expense in the performance of official RCDSB business.

6.2. Hospitality at RCDSB expense may only be extended by a Superintendent or the Director of Education unless otherwise accepted in this procedure. Ineligible expenses include staff celebrations for retirements, promotions, special occasions etc. and/or Vendor (current or potential) appreciation.

6.3. Hospitality should only be provided to individuals not employed by the RCDSB, except as follows:

- 6.3.1. annual board wide retirement recognition event where all retirees are invited;

- 6.3.2. engaging representatives of other boards, the broader public sector, public interest groups, or unions in discussion on official matters;
 - 6.3.3. sponsoring or attending formal conferences related to the goals of the RCDSB;
 - 6.3.4. Other as approved by the Director of Education or the Board.
- 6.4. Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate RCDSB business or is considered desirable as a matter of courtesy.
- 6.5. Hospitality expense claims must be accompanied with names of individuals entertained and their role in relation to the RCDSB. The purpose of the hospitality must clearly be documented on the expense claim.
- 6.6. Gifts of Appreciation - Token gifts of appreciation may be presented to non-staff members in exchange for pro bono services. Gifts valued up to \$30 may be approved by the Principal/Manager or Superintendent responsible for the applicable budget. Gifts valued in excess of \$30 must be justified and pre-approved by a Superintendent or the Director of Education.

7. Avoiding Conflict of Interest

Conflict of Interest - A conflict of interest exists where the decisions made and/or the actions taken by a staff member, in the exercise of his or her duties, could be affected by:

- a) the person's personal, financial or business interests; or
- b) the personal, financial or business interests of relatives, friends or associates of the person.

It is important to avoid not only real conflicts of interest but also being placed in a position that could give the appearance of being harmful to the interests of the RCDSB.

All staff should seek approval from the Superintendent of Corporate Services prior to accepting hospitality from vendors to the RCDSB (current or prospective) to avoid either real or perceived conflicts of interest.

8. Procedures for Consultants and Contractors

Definitions:

Consultant: Under the BPS (Broader Public Service) guidelines, means a person or entity that, under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision making.

Contractor: A person or organization who works for the RCDSB under contract.

- 8.1. Ineligible expenses for consultants and other contracts include (but are not limited to):

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home management
- Personal telephone calls

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8.2. Expenses that may be eligible for payment if included in the contract with the RCDSB include (but are not limited to);

- Travel at agreed upon rate, when required to travel extensively within the school board, beyond simply commuting to the school board
- Long distance charges for calls related to contract

Invoices including eligible expenses shall be approved after comparing to the signed contract.

Legal Reference:

Education Act S. 170, S. 265, S. 286

Ontario Regulation 98/02 - Teacher Learning Plans

Ministry Memorandum 2006:B15 - School Board Expenditure Guidelines

Broader Public Sector Expenses Directive