



<b>ADMINISTRATIVE PROCEDURE</b>	
<i>Approval Date</i> <b>2018</b>	<i>Replacing</i> <b>All previous procedures</b>
<i>Review Date</i> <b>2023</b>	<i>Page</i> <b>1 of 7</b>
<i>Contact Person/Department</i> <b>Director of Education</b>	<i>Identification</i> <b>BU-3501</b>

## **REIMBURSEMENT OF EXPENSES**

### **1.0 PURPOSE**

The Board recognizes that the large geographical area of Trillium Lakelands District School Board makes it necessary for trustees, employees, and others to travel between locations within the Board in order to carry out their responsibilities. The location of the Board requires travel to centres outside of the area for training purposes and to participate in conferences and meetings relevant to the operations of the Board.

The Board recognizes that the reimbursement of approved expenses incurred by eligible employees in connection with carrying out the responsibilities associated with the employee's duties must ensure transparency, accountability, value for money, and fairness.

### **2.0 REFERENCES/RELATED DOCUMENTS**

- 2.1 The Education Act and Regulations
- 2.2 The Income Tax Act
- 2.3 Travel Rate Policy – BU-3000
- 2.4 Credit Cards Procedure – BU-3061
- 2.5 Procurement of Goods and Services Procedure – BU-3501
- 2.6 Reimbursement of Trustee Expenses Procedure – BD-2002
- 2.7 Administrative Professional Development Funds – SO-0034
- 2.8 Broader Public Sector Expense Directive

### **3.0 DEFINITIONS**

**Hospitality:** The provision of food, beverage, accommodation, transportation, and other amenities for an individual(s) not employed by Trillium Lakelands District School Board or any designated Broader Public Sector organization (i.e. other school Boards) or any Ontario Government agency covered by the Ontario Public Service Directive.

**Employee:** Employees, trustees or members of committees established by the Board may be eligible for reimbursement of out-of-pocket expenses reasonably incurred on specific business of the Board.

## **4.0 ADMINISTRATIVE PROCEDURE**

### **4.1 RESPONSIBILITIES**

- 4.1.1 The employee is to ensure that expenditures comply with this procedure and are accompanied with original itemized receipts to support the claim.
- 4.1.2 Appropriate approvals of the expenses are to be obtained from a higher ranking employee (immediate supervisor); in the case of trustees, the Chair of the Board or a designated senior official of the Board; in the case of the Chair of the Board, a designated senior official of the Board other than the Director of Education; the Chair of the Board or designate should approve all of the expenses initiated by the Director of Education. Those supervisors providing approval are to ensure that the claims comply with this procedure.

### **4.2 GENERAL REQUIREMENTS**

- 4.2.1 Claims shall be submitted to the accounting department on a completed “Claim for Reimbursement of Expenses” form (Appendix 5.1). The appropriate budget code must be included on the form. To be accepted for reimbursement, the employee’s immediate supervisor must approve the claim.
- 4.2.2 Original invoices for all expenditures must be attached to the “Claim for Reimbursement of Expenses” form. Credit/debit card receipts are not sufficient and must be accompanied by an itemized receipt. If appropriate receipts are not provided, a detailed written explanation must be provided with the claim, outlining the rationale for the supervisor to consider when approving the claim. In any case, reimbursement will not be made if receipts are missing in more than one occurrence in a fiscal year.
- 4.2.3 Claims should be filed on a monthly basis. Individuals may not be reimbursed for expenses submitted more than two months after the end of the month in which they were incurred, and claims for the previous fiscal year will be filed no later than September 30<sup>th</sup>. Employees leaving the employment of the Board are required to submit all outstanding claims prior to their last day of work. Any overpayment of expenses is considered a debt owing to the Board and must be repaid to the Board or deducted from subsequent expense claims.
- 4.2.4 Claims for reimbursement of expenses may be made only on behalf of employees of the Board except where prior approval has been obtained from the appropriate Superintendent.

- 4.2.5 Unless prior arrangements have been made through the appropriate superintendent, registration fees, accommodation, meals, or other expenses shall be paid by the claimant and claimed on the “Claim for Reimbursement of Expenses” form, or be paid using the employee’s Board issued credit card.
- 4.2.6 Recognizing that budgets for professional development are developed and administered in a variety of ways, the amount approved for attendance at conferences, workshops, etc., may be less than the maximum rates for travel or actual expenses.
- 4.2.7 Claimants are required to repay any overpayments that have occurred as a result of payment using a Board issued credit card.

#### 4.3 TRAVEL

- 4.3.1 The maximum rate for reimbursement of travel by automobile shall be the approved kilometer rate set by the Board Travel Rate Policy - BU-3000.
- 4.3.2 Levels of approval for travel expenses are as follows:
  - a) Local Travel (less than 750 km round trip) – Supervisor
  - b) Provincial Travel (over 750 km round trip) - Superintendent
  - c) Canada (out of province)/International Travel - Director
  - d) Out of province and out of country travel must be approved in writing by the appropriate approval level prior to the travel taking place.
- 4.3.3 Expenses are to be incurred in the most economical manner possible:
  - a) Air and train fare – Economy class fare and they should be booked as early as possible to achieve the most favorable rate;
  - b) Rental vehicle - Economy Class.
- 4.3.4 Travel to and from the employee's normal work location is solely the responsibility of the employee. No travel expenses shall be paid to a person working in one location for travel to and from work.
- 4.3.5 If two or more persons are travelling to the same destination, carpooling is encouraged.
- 4.3.6 The Board will not reimburse for traffic fines and parking violations.

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- 4.3.7 When travel on the 407 is essential, the cost of the trip is eligible for reimbursement. Central office staff is encouraged to request the use of the Board transponder from the appropriate superintendent.
- 4.3.8 If bussing is being provided by the Board for transportation to centrally located professional activity events, individuals will not be reimbursed for driving to the event if they choose not to take advantage of the bussing provided.
- 4.3.9 Travel will be reimbursed at the Board rate for the distance above and beyond the return trip distance normally traveled by the employee from their residence to their normal work location.
- a) For clarification, if the return distance traveled to an alternate work location on any given day is less than the return trip between the employee's residence to the employee's normal work location, the employee is not eligible for automobile reimbursement.
- b) For clarification, if the return distance traveled to an alternate work location on any given day is greater than the return trip between the employee's residence to the employee's normal work location, the employee is eligible for automobile reimbursement for the difference.
- 4.3.10 Accommodation reimbursement will be based on single accommodation in a standard room or in the most economical manner possible.
- 4.3.11 Personal expenses (i.e. entertainment, movie rentals, dry cleaning, etc.) are also not eligible for reimbursement.
- 4.3.12 Accommodation expenses would normally be claimed for travel outside the District. However, given the vast geography of the Board, there will be occasions when an employee requires accommodation within the district while they are away from their designated work location.

#### 4.4 MEALS

- 4.4.1 The maximum amounts that will normally be reimbursed for meal expenses are as follows: breakfast \$10.00, lunch \$15.00, and dinner \$25.00 to a maximum of \$50.00 per day, inclusive of tax and tips. Gratuity amounts are capped at 15% of pre-tax amounts.

- 4.4.2 When an employee is eligible to claim more than one meal for any day, the maximum amount for each meal may be combined, so long as the total claimed does not exceed the combined maximum. For example, if you will be eating both breakfast and lunch, the combined rate is \$25.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal.
- 4.4.3 Claims must not include meals that are provided for the employee as part of a meeting or conference.
- 4.4.4 Expenses for alcohol are not eligible for reimbursement.
- 4.4.5 If expenses, including meal expenses, are being claimed for a group of employees, they can only be claimed by the most senior employee present; otherwise individual expenses must be filed.
- 4.4.6 When more than one person's meal is claimed, the name(s) of the other person(s) and the nature of the event must be indicated on the receipt.
- 4.4.7 Meal expenses may be claimed for travel within the Board when they are approved by the appropriate supervisor and:
- a) The employee is required to be outside the region of their designated work location at the regular meal time. The three regions within the Board include the District Municipality of Muskoka, Haliburton County, and the City of Kawartha Lakes,
- Or
- b) The employee is required to remain overnight at a location other than their home.
  - c) Meal expenses for travel within the Board may not be claimed by employees who are regularly scheduled to work at various locations within the Board (i.e. consultants, maintenance, leads, technicians).

#### 4.5 HOSPITALITY

- 4.5.1 Approval of hospitality expense claims is at the discretion of the appropriate superintendent. These expenditures should be accompanied with the names of hosted individuals and their role. The purpose of the hospitality is to be clearly stated.

Hospitality expenses may not be claimed for any employee of TLDSB, or any designated Broader Public Sector organization (i.e. other school Boards) or any Ontario Government agency covered by the Ontario Public Service Directive.

4.5.2 Gifts of appreciation may be provided to people not employed by the Board in exchange for services or expertise provided up to a maximum of \$35. It would be expected that typically these gifts would be of the nature of Board branded merchandise. Any gift in excess of the \$35 maximum requires pre-approval from the supervisor.

4.5.3 Contractors and other consultants will not be reimbursed for any hospitality expenses, incidental or food expenses including the following: meals, snacks and beverages; laundry or dry cleaning; valet services; dependent care; home management; personal phone calls.

## **5.0 APPENDICES**

5.1 Claim for Reimbursement of Expenses form

TRILLIUM LAKELANDS DISTRICT SCHOOL BOARD  
CLAIM FOR REIMBURSEMENT OF EXPENSES

Date	Particulars re: Event and Destination	Col. 1 Kms	Col. 2 Meals		Col. 3 Accom	Col.4 Other		
			No. of.	\$	\$	\$	Description	
<b>COLUMN TOTALS</b>		<b>Total km this claim</b>	<b>0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
		<b>YTD km previous claim (calendar year)</b>						
		<b>Total YTD km</b>	<b>0.00</b>					
<b>Claimant's Name and Address: (PRINT NAME)</b>  <b>Department/School:</b> <b>I certify the above expenses were incurred by me on Board business.</b> <b>Claimant's Signature:</b> _____ <b>Date:</b> _____		<b>SUMMARY OF CLAIM</b>						
		<b>Column 1 @ .59 per km &lt; 5,000 km</b>						<b>0.00</b>
		<b>Column 1 @ .53 per km &gt; 5,000 km</b>						<b>0.00</b>
		<b>Column 2</b>						<b>0.00</b>
		<b>Column 3</b>						<b>0.00</b>
		<b>Column 4</b>						<b>0.00</b>
		<b>Total Claim</b>						<b>\$0.00</b>
		<b>Travel Code</b>						
		<b>PD Code</b>						
		<b>Conference Code</b> (mileage, accomodation, meals, registration)						
<b>Other Code</b>								
<b>Authorized by: (signature)</b> _____ <b>Date:</b> _____								

The "Claim for Reimbursement of Expenses" form is to be signed by the claimant and the total amount claimed is to be broken down among the applicable budget accounts and the proper budget account code recorded beside the corresponding amount. The form is to be forwarded to the immediate supervisor of the claimant for approval.

**Mileage is reimbursed for the distance above and beyond the return trip distance normally travelled from your residence to your normal work location.**  
**\*Original detailed receipts required (NOT debit/credit card receipts)**