

Procedure Title	Expenses (Employee – Travel, Meals, Mileage) – Guidelines for Reimbursement		
Date of Issue	October 1, 2003	Related Policy	
Revision Dates	December 21, 2005, September 18, 2007, April 20, 2011, October 10, 2012, June 12, 2013, August 21, 2013, September 11, 2013; August 27, 2014; November 26, 2014; September 19, 2018; March 25, 2020	Related Forms	Travel and Expense (TRES) Application ; AF 4911
Review Date	March 1, 2025	Originator	Administrative Council
References			
BP 3501-D “Purchasing”, B15 Memo: 2006, Broader Public Sector (BPS) Expenses Directive (January 1, 2020), MBC Travel, Meal and Hospitality Expenses Directive (January 1, 2020).			

1.0 RATIONALE

- 1.1 In providing reimbursement for these costs, Bluewater District School Board is committed to ensuring that sound business practices that protect the board’s reputation and integrity as a public employer are used. These business practices will also ensure that expenses associated with an employee’s duties, support the program objectives of the organization, and provide maximum benefit to the board.
- 1.2 Personnel shall be reimbursed for reasonable expenses incurred on authorized board business. Reimbursement will include costs incurred by personnel for registration fees, travel, long distance charges, meals, and accommodation when attending approved conferences and conventions. This procedure applies to employees of Bluewater District School Board while travelling during the normal course of their duties.
- 1.3 Expense accounts should be submitted monthly to the appropriate supervisor for approval before reimbursement. Expenses must be claimed during the appropriate budget year (Sept. 1 – Aug. 31).
- 1.4 Original receipts are required to support all expense claims.

2.0 PROCEDURE

Individuals are expected to incur all applicable expenses and then submit their claim for reimbursement. Bluewater District School Board is not responsible for the pre-payment of any travel-related costs.

2.1 Reimbursement Eligibility

- a) Employees traveling between work sites at the request of the employer.
- b) Employees attending meetings as members of approved committees.
- c) Employees traveling within the board's jurisdiction on business necessary to discharge their duties, including attendance at required meetings.
- d) Employees traveling outside the board's jurisdiction with the appropriate level of approval.

2.2 Travel Rate

The travel rate will be set in accordance with the [Canada Revenue Agency \(CRA\) automobile rates](#) in effect on June 1 of the prior fiscal year. A five-cent premium per km will be issued when carpooling.

2.3 Travel

For travel costs by private automobile, eligible employees will be reimbursed for the distance traveled on board business. The following travel guidelines shall be used for all claims:

- a) Supervisors will designate system assigned employees a work location of either Chesley, or Hanover as their usual work location. All other employees will be assigned to a school location or to a maintenance shop. However, system staff with area responsibility may be assigned by their supervisor to an alternate work location in their area.
- b) When an employee travels directly from home to a meeting or job site, or from assigned work location to a meeting or job site, then the employee will claim the lesser of:
 1. The distance from home to meeting/job site or meeting/job site to home

OR

 2. The distance from assigned work location to meeting/job site or meeting/job site to assigned work location.

It should also be noted that mileage can not be claimed from home to assigned work location or vice-versa during regularly scheduled work hours.

- c) All distances claimed for reimbursement will be determined by the shortest route. A schedule of predetermined distances between school and sites will be provided.
- d) Employees are encouraged to travel by the most economical mode wherever feasible.
- e) Shared transportation is encouraged when appropriate.
- f) Where modes of travel other than private automobile are chosen as appropriate, expenses incurred will be approved at the economy rate. Transfer fees to and from transportation terminals at points of departure and arrival by the most economically feasible method, including parking, are eligible costs.
- g) Reimbursement for travel is not eligible for:
 1. Professional development activities for participants on Professional Development (PD) and early dismissal days as identified in the school year calendar;
 2. Unauthorized travel;
 3. Travel between home and regular place of employment.
- h) Reimbursement is provided for parking and highway tolls when on board business.
- i) Reimbursement will not be provided for traffic or parking violations.
- j) Travel outside of Province must be approved by the director of education.

2.4 Accommodation (single)

Where overnight accommodation is required, standard room, parking, gratuities and telephone costs will be recognized for reimbursement. Hotel suites, executive floors or concierge levels are not included. Penalties incurred for non-cancellation of guaranteed reservations are the claimants' responsibility.

2.5 Meals

Employees shall be reimbursed for reasonable meal costs, excluding alcoholic beverages, when on board business away from one’s normal place of business (at least 24 km) during a normal meal period.

- a) Claimants must have obtained prior approval for the expense(s). Meal claims shall be supported by original, itemized receipts and reimbursement must not exceed the actual amount spent.
- b) If the job is itinerant in nature, meals will not normally be reimbursed unless prior approval is obtained.
- c) The following guidelines apply to meal claims:
 - i. Reasonable and appropriate actual meal expenses will be reimbursed if the expenditure is incurred when the individual is on board business and detailed receipts are provided.

Meal	Maximum Amount Per Day
Breakfast	\$ 15.00
Lunch	\$ 20.00
Dinner	\$ 25.00
Total (before taxes and gratuity)	\$ 60.00

- ii. Where meals are included in the costs of conferences or meetings, meal expenses will not be reimbursed.
- d) Extenuating circumstances, particularly in urban areas, may dictate that the meal rates are insufficient to cover the costs of reasonable-cost meals. Approval may be granted by your immediate supervisor to cover costs above the maximum rates.

2.6 Rental Cars

If driving more than 200 kilometres in a day, using a rental vehicle may be considered.

2.7 Gratuities

Employees shall be reimbursed for reasonable gratuities (i.e. tipping) at a rate of 10% - 15% for meals/hotel room service, 10% for taxi and \$2 - \$5 per bag for porter services.

2.8 Telephone/Internet

- a) Long distance charges for board business telephone calls charged to a personal phone bill may be claimed for reimbursement. A copy of the long-distance telephone bill must be attached with the claimed call(s) circled for identification.
- b) Employees will be reimbursed reasonable costs of personal telephone calls home for each night away and internet connections and computer access charges.

2.9 Conferences/Conventions

- a) Attendance at conventions and conferences is subject to prior approval of the appropriate immediate supervisor and budget availability. Form AF 4911 “Expense Report (Prior Approval)” should be completed to obtain prior approval.

- b) For expenses incurred, the following will be recognized for reimbursement when accompanied by an original receipt:
 - i) Registration fees. Advance discounts should be realized on registration fees where possible;
 - ii) Travel expense;
 - iii) Accommodation;
 - iv) Reasonable expenses such as personal telephone charges, meals, and gratuities where appropriate receipts are presented.

2.10 Other Expenses

If other expenses other than those identified above are contemplated or incurred approval of the Director or designate is required prior to reimbursement.

2.11 Hospitality

Hospitality is the provision of food, beverages (non-alcoholic), accommodation, transportation, or other amenities at board expense to individuals who are not engaged to work for a designated Broader Public Sector organization.

- a) Hospitality expenses should be necessary and reasonable.
- b) Prior approval of the appropriate Superintendent is required before the expense is incurred, if it is to be eligible for reimbursement.
- c) The board will reimburse employees for expenditures submitted on a statement of expenses, subject to the following parameters:
 - i) Hospitality at board expense may only be extended by an employee with the approval of the appropriate superintendent;
 - ii) Unless otherwise approved, hospitality should only be provided to individuals not employed by the board; or any other Broader Public Sector organization or Ontario Government Ministry; and
 - iii) Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate board business or is considered desirable as a matter of courtesy;
 - iv) Hospitality cannot be offered solely for the benefit of trustees and staff.
- d) Hospitality expenses should be reimbursed through the travel claim process and provide the following information:
 - i) the circumstances, including written prior approval;
 - ii) the form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
 - iii) the costs supported by receipts;
 - iv) name and location of the event;
 - v) the number of attendees; and
 - vi) names of individuals entertained, their titles, and employers.

2.12 Consultants and Other Contractors

- a) In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in the contract between an organization and a consultant or contractor.
- b) Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

2.13 Claim Process

- a) Use the Travel and Expense (Trex) Application for all travel expense claims, accessible at <https://trex.bwdsb.on.ca>. Claims should be submitted, at a minimum once every month. The purpose for each expense must be stated with sufficient detail to explain the expense. Claimants must obtain approval before incurring expenses.

For example:

Travel from Hanover to Walkerton and return – attend ARC meeting

- b) Original itemized receipts are required for all items with exception of km claims. The receipt must include the HST amount. A written explanation must be submitted to provide reasoning for why receipts are unavailable.
- c) The deadline for submitting claims for year end is the first week of September.

2.14 Approval Process

Approval for expenses incurred while on board business are to be obtained as follows:

- a) director of education – chair of the board
- b) superintendents – director of education
- c) administrators – appropriate superintendent
- d) other employees – immediate supervisor