

# REIMBURSEMENT OF TRAVEL EXPENSES

## Background

The District shall reimburse its business travelers for reasonable and necessary expenses incurred by them in the course of carrying out their District responsibilities.

The District also supports and encourages employees to participate in conferences, seminars, workshops and other programs that contribute to their personal and professional growth as it relates to their roles in the District.

## Definitions

A business traveler is defined as any employee, student or visitor who is being reimbursed travel-related expenses by the District.

A reasonable expense is deemed to be based on sound judgement and moderation. Refer to Eligible Travel Expenses below for further detail on reimbursable expenses.

## Procedures

1. Scope
  - 1.1. This Administrative Procedure applies to all District travel, regardless of the ultimate source of funding.
  - 1.2. If a circumstance arises that is not specifically covered in the procedures below, the traveler or signing authority must adopt the most conservative course within the "spirit" of this Administrative Procedure or consult with the Secretary Treasurer.
2. Responsibility
  - 2.1. The District is responsible for maintaining appropriate internal controls and checks as part of its accountability.
  - 2.2. The traveler is responsible for ensuring that claims for reimbursement are accurate, conform with this Administrative Procedure and, where applicable, funding agency rules, and that all expenditures are supported by original receipts as required. The traveler is encouraged to submit reimbursement claims within 15 working days and not later than two months from completion of the trip.
  - 2.3. The authorized approving officer is responsible for ensuring that claims are for legitimate District activities, are within the conditions of this Administrative Procedure and are being charged to an appropriate account. Outlined below are the authorizations required when claiming travel expenses.
  - 2.4. The Secretary Treasurer is responsible for developing and maintaining administrative processes relating to travel, processing travel reimbursements in a timely manner and

ensuring that claims for reimbursement are in compliance with this Administrative Procedure.

### 3. Authorizations

Formal approval must be obtained prior to arranging authorized travel as defined in this Administrative Procedure.

3.1. The following authorizations are required to request and report on a travel cash advance and to claim travel expenses:

3.1.1. The signature of the claimant/traveler.

3.1.2. Approval by an authorized approving officer as outlined below.

Traveler	Authorization Required
Superintendent	Board Chair
Secretary Treasurer	Superintendent
Deputy Superintendent	Superintendent
Associate Superintendent	Superintendent
Division Head	Superintendent or Secretary Treasurer
Principal	Travel related to professional development must be approved by the Designated Associate Superintendent. All other travel must be approved by the supervising Associate Superintendent.
Vice-Principal	Travel related to professional development must be approved by the Designated Associate Superintendent. All other travel must be approved by the supervising Principal.
Other Travelers	The authorized approving officer must be the account signing authority, and must be a minimum one level above the claimant. Travel costing \$1,000 or more must be approved by the Associate Superintendent or Division Head.

### 4. Processes

#### 4.1. Making Travel Arrangements

4.1.1. Travel is to be arranged by the most economical and practical mode giving recognition to the effective use of the traveler's time.

4.1.2. Expense claims will be submitted recognizing the fundamental principle that expenses paid from public funds have been incurred prudently and meet the test of appropriateness and reasonableness.

#### 4.2. Methods of Payment

4.2.1. It is not intended that a traveler use personal funds to finance District business travel costs. Travel expenses are to be paid using the following options:

4.2.1.1. Purchasing cards

4.2.1.2. Personal credit card

4.2.1.3. Travel cash advance

4.2.2. Purchasing Cards

Travelers are encouraged to use a purchasing card for travel-related expenses.

4.2.3. Personal Credit Card

Personal credit cards may be an alternative to the Purchasing Card. The District does not pay for service charges, interest or annual fees associated with personal credit cards; these are the sole responsibility of the cardholder.

4.2.4. Travel Cash Advance

Travel cash advances will be issued only for full-time employees. Travel cash advances may be requested on the Reimbursement Claim form. All travel cash advances are to be reported on the Reimbursement Claim form within 15 days of the completion of the trip. Delinquent advances will be recovered through payroll deduction after 60 days overdue. Travel cash advances will not be issued if the traveler has any unreported, past due advances.

4.3. Expense Reporting and Claim Procedures

4.3.1. Travel expenses will be reimbursed providing they are reasonable in nature and amount, are properly supported with documentation as described in clause 4.4 below and have been appropriately approved as described in section 3 above. In order to claim travel expenses, the traveler must submit a Reimbursement Claim form within 15 working days of completion of the travel. Claims for expenses that are older than twelve months will not be reimbursed.

4.3.2. All expense reimbursement claims from all funding sources must be submitted to Accounting personnel for processing with original receipts attached.

4.3.3. In order to provide timely financial information to departments all claims are to be submitted to Accounting personnel within 15 days of completing the travel or incurring the business expenses.

4.3.4. All Claimants must use the Reimbursement Claim form and the travel forms posted on the District website in the District Staff section. All expenses must be adequately described i.e. point of origin and destination, mode of travel, purpose of the trip, etc.

4.3.5. In order to speed up processing, the receipts and vouchers are to be stapled to the back of the expense claim form in the order in which they appear on the claim.

4.3.6. In order for the school or department to receive all the GST rebate to which it is entitled and speed processing through Accounting, it is requested that all GST amounts be clearly identified by the claimant on the claim form.

4.3.7. All claims must be signed by the claimant and approved as described in section 3 above.

4.3.8. Accounting personnel will only process claims that are fully completed and properly approved. Incomplete forms will be returned to the claimant.

- 4.3.9. Accounting personnel are responsible for the administration of this procedure and are authorized to question any claim and obtain further information if necessary.
- 4.3.10. When expenses are not properly supported or not adequately explained Accounting personnel may deduct the amount in question when paying the claim so that payment of the remaining expenses is not delayed. The claimant will be informed of the discrepancy and the expense item can be re-submitted on another expense claim when the matter is resolved.
- 4.3.11. The rate of exchange used to convert to Canadian currency will be the rate supported by an exchange slip provided by the bank or an exchange bureau at the time the currency was bought by the claimant. If such a document is unavailable the claim will be converted at the rate set by the District's Accounting Department on the day the District processes the claim. When an item is purchased in a foreign currency on a credit card the District will use the exchange rate used by the credit card company.

#### 4.4. Receipts

- 4.4.1. Original receipts are required for reimbursement of all expenses with the exception of the per diems and gratuitous accommodation. When a receipt is required neither credit card statements nor credit card slips are acceptable substitutes for original itemized receipts unless approved by the authorized approving officer. In instances where an original receipt is not issued or has been lost, submit a copy of the credit card statement or credit card slip together with an explanatory note signed by the traveler.
- 4.4.2. When a receipt for meals or incidental expenses is unavailable, a per diem may be claimed. An itemized list, signed by the traveler, must be provided with the Claim for Travel/Conference Expense form to support this claim. Current per diem rates can be found in Appendix A.
- 4.4.3. In cases where the cost of a trip is partially funded by an outside source which requires original receipts, the original receipts must first be submitted to Accounting with the Claim for Travel/Conference Expense form along with a copy of the funding agreement. The Accounting department will invoice the third party and attach the original receipts.

#### 4.5. Eligible Travel Expenses

##### 4.5.1. Accommodation

###### 4.5.1.1. Hotel Expenses

Reimbursement is limited to a single room rate per traveler. Travelers are expected to book accommodation at government rates when applicable. If reservations must be cancelled, it is the responsibility of the traveler to make sure that cancellation is made in advance so that "no show" charges will not be incurred.

###### 4.5.1.2. Gratuitous Accommodations

The District recognizes that gratuitous accommodation assists the traveler and the District in maintaining low travel expenses. The intent of this allowance is to reduce hotel costs by encouraging the traveler to lodge with family or friends when possible. The maximum

reimbursable rate, when travelling on approved District business, is found in Appendix A. Receipts are not required. This allowance is payable to the traveler only, not to the lodging host.

#### 4.5.1.3. Local Functions

Reimbursement for accommodation for local functions (within Metro Vancouver) will not be approved, as it is expected that attendees will arrange to travel from home each day.

#### 4.5.2. Air Travel

##### 4.5.2.1. Airfare

The cost of coach class airfare is eligible for reimbursement. Travelers are encouraged to obtain the lowest available fare; this can often result in a charge that is lower than the Economy rate. Claims for First Class and Business Class travel will be reimbursed at the coach rate unless special circumstances so warrant (e.g. a medical certificate). Financial penalties which apply to changes and cancellations of non-refundable tickets are reimbursed if the change is made for District business, rather than for personal reasons.

##### 4.5.2.2. Unused tickets

Unused tickets or any portion thereof must be returned to your travel agency as soon as possible for proper credit and processing. It is the responsibility of the traveler to pursue credit for any unused refundable tickets.

##### 4.5.2.3. Flight Cancellation Insurance

Flight cancellation insurance is an allowable expense.

##### 4.5.2.4. Frequent Flyer Points

Travelers are not permitted to collect or use frequent flyer points with respect to airline travel reimbursed by the District.

#### 4.5.3. Ground Travel

##### 4.5.3.1. Airport Limousine/Transportation

For transportation to and from airports, an air porter or bus is recommended.

##### 4.5.3.2. Car Rental

4.5.3.2.1. Car rentals are to be used only when it is the most economical alternative.

4.5.3.2.2. When making car rental bookings, the traveler is encouraged to obtain the most cost-effective, practical vehicle and to take advantage of corporate and other discounts. When travelling on District business, daily vehicle insurance coverage must be acquired.

4.5.3.2.3. Please remember to refuel your rental car prior to its return and save the gas receipts for reimbursement.

##### 4.5.3.3. Privately Owned Vehicles

- 4.5.3.3.1. Use of a private automobile is to be limited to those trips where no suitable public transportation is available or where a private automobile is more time and/or cost effective. Please refer to Appendix B for the kilometer rate.
- 4.5.3.3.2. When an individual travels on District business but wishes to use their own vehicle for personal convenience, the District will only reimburse actual costs (kilometers driven, meals, accommodation etc.) for normal traveling time, but not exceeding the cost of full economy air fare.
- 4.5.3.3.3. All mileage will be reimbursed according to Appendix B.
- 4.5.3.4. Parking/Highway Toll/Ferries/Bridge Tolls
  - Turnpike and highway toll taxes will be paid based on actual receipted costs. Parking receipts must be obtained for reimbursement purposes where possible.
- 4.5.3.5. Rail
  - The Club Car accommodation for day travel, or standard lower berth or roomette accommodation for overnight travel is acceptable for travelling by rail.
- 4.5.3.6. Taxi / Bus
  - Taxi or bus transit may be used where this represents an economical means of transportation. Receipts must be obtained for reimbursement purposes.
- 4.5.4. Meals
  - 4.5.4.1. With Receipts
    - Individuals will be reimbursed for reasonable amounts incurred for meals when travelling on District business.
  - 4.5.4.2. Without Receipts
    - 4.5.4.2.1. To simplify processing, no receipts are required when claiming per diem meal allowances. Refer to Appendix A for the Maximum Per Diem Rates.
    - 4.5.4.2.2. Only meal costs incurred while on District business or during travel for District business are to be claimed. For example, a traveler beginning or ending travel midway through a day is not to claim the full day's allowance.
    - 4.5.4.2.3. Claims for meals for part of the day will be based upon the time away from the District. Meals covered by the conference registration or provided in flight are to be deducted from the meal claim.
- 4.5.5. Registrations
  - 4.5.5.1. Registrations are to be invoiced and paid by cheque or charged against the traveler's Purchasing Card, whenever possible. An alternative is to requisition a prepayment via a travel cash advance

request. Proof of payment from the host organization is required to settle this advance request upon completion of the conference/event.

#### 4.5.6. Out-of-Country Travel

4.5.6.1. Persons travelling outside of Canada may be reimbursed for expenses if they were specifically incurred and necessary for their travel.

4.5.6.2. Such expenses include, but are not limited to, the costs of:

4.5.6.2.1. Visas

4.5.6.2.2. Currency exchange

4.5.6.2.3. Airport/departure taxes

4.5.6.2.4. Immunization shots

4.5.6.3. Receipts are required for reimbursement. When claiming expenses on the Reimbursement Claim form state the amount and type of currency used. The exchange rate will be calculated by Accounting personnel unless proof of the exchange is provided. The exchange rate is to be the applicable rate on the transaction date. When possible, provide a copy of the cardholder's statement to support exchange rates.

4.5.6.4. All travel expenses outside of Canada will be reimbursed in Canadian dollars and adjusted by the current exchange rates to reflect Canadian dollar equivalency. When travel in the United States takes place, allowable per diems are applied in U.S. dollars before conversion to Canadian dollars.

4.5.6.5. District staff are to regularly check with the Canadian Government Department of Foreign Affairs web site to determine if Canadians are to travel to countries where there is a hazard or risk of injury/death due to local conditions.

#### 4.5.7. Other Eligible Travel Expenses

4.5.7.1. The specific nature of miscellaneous expenses is to be detailed on the Reimbursement Claim form and original receipts are to be provided.

4.5.7.2. Incidental expenses without receipt will be reimbursed up to the maximum per diem limit specified in Appendix A under Incidental Expenses Without Receipt.

#### 4.5.8. Group Travel

Accounting personnel requires a list of the individuals comprising the group. The individual overseeing the entire trip is responsible for obtaining and submitting all original receipts.

#### 4.5.9. Ineligible Travel Expenses

Inclusive but not restricted to:

4.5.9.1. Any expenses related to accompanying travel companions

4.5.9.2. Childcare expenses

4.5.9.3. Pet care expenses

- 4.5.9.4. Non-business or personal related expenses (barbers and hairdressers, toiletry articles, movie rental)
- 4.5.9.5. Parking and other traffic fines
- 4.5.9.6. Personal travel insurance
- 4.5.9.7. Insurance coverage for privately owned vehicles
- 4.5.9.8. Expenses for the repairs and cleaning of privately-owned vehicles
- 4.5.9.9. Expenses related to damages to uninsured rental cars and privately-owned vehicles
- 4.5.9.10. Interest charges levied on overdue invoices or credit card statements
- 4.5.9.11. Unnecessary stopovers
- 4.5.9.12. Lost or stolen items
- 4.5.9.13. Meals included in another reimbursable item (e.g. conference fee, transportation charge, accommodation)
- 4.5.9.14. In room entertainment
- 4.5.9.15. Passports and other travel documents
- 4.5.9.16. Photographs for travel documents
- 4.5.9.17. Costs resulting from failure to cancel a guaranteed reservation
- 4.5.9.18. Medical bills, prescriptions, etc., except for immunization costs incurred for foreign business travel as required by Public Health Canada

Reference: Sections 22, 23, 65, 85 School Act  
Income Tax Act

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