PROCEDURE BU-010

TRAVEL AND EXPENSE CLAIMS	
Superintendent Responsible: Superintendent of Business & Treasurer	**Initial Effective Date:** 2014/09/29
Last Updated: 2024/09/18	**Next Review Date:** 2028/09/17

Purpose:
To establish criteria and processes for the reimbursement of expenses incurred by all Grand Erie District School Board (Grand Erie) employees while performing duties on behalf of Grand Erie.

Guiding Principles:
Expenditures for travel and expenses must be necessary, reasonable and transparent with appropriate accountability and reporting mechanisms based on system-wide policies and government regulations. Of note, the Canada Revenue Agency (CRA):

- considers driving back and forth between home and work as personal use.
- considers a regular place of employment any location where your employee regularly reports for work or performs the duties of employment.
- provides an interpretation that if an employee has multiple regular work locations and travels between home and several work locations during the day, that only the trip from the employee's home to the first work location or, the trip from the last work location to home is personal driving.
- provides an interpretation that when an employer reimburses their employee for the personal driving of their own vehicle, there is a taxable benefit that has to be calculated and included in their income.

As such, Grand Erie will classify employees into 4 categories.

- **Group A**: Employees with a primary location. (i.e., School Administrators, Classroom Teachers, Educational Assistants, School Clerical, Coordinators, Board Office employees)
  - The daily cost of travel from home to the employee's primary worksite is **personal use** and is not reimbursed by Grand Erie. This includes work at night, weekends, or during summer break. Employees will only be reimbursed travel costs in excess of their daily round trip commute for business related activities.
  - Primary locations are defined as locations that are visited, on average, at least four (4) times per week.

- **Group B**: Employees with two primary locations (i.e., teacher with two assignments)
  - Travel expense is only allowable for required travel between sites when the employee's assigned position comprises more than one location.
  - However, travel expense is not allowable for travel between sites when an employee applies for and obtains more than one part-time position in different locations.
  - This group is eligible for claiming mileage expenses for conferences and workshops

- **Group C:** Itinerant employees without a primary location(s). (i.e., Itinerant Teachers, Consultants, Coaches)

- Travel expenses are only eligible to claim mileage between their starting and ending location in a given day as there is no home to primary location deduction.
- This group is eligible for claiming mileage expenses for mandatory system professional development activities. This will be calculated from the employee's home to the site and back.

- **Group D:** Casual Employees (i.e., Daily Occasional Teachers, Occasional Educational Assistants)
  - Casual employees are not eligible for mileage reimbursement.

Where specified, prior approval of an immediate supervisor is required before the expense is incurred if it is to be eligible for reimbursement. The Chief Executive Officer (CEO) (or designate) must approve all out-of-province travel.

Grand Erie assumes no obligation to reimburse expenses that are not in compliance with this procedure. Employees will be reimbursed for expenditures subject to the following parameters:

1.0 **Allowance for Use of Personal Automobile**

1.1 Mileage allowance rates are approved by Grand Erie. The approved rates will be applied per calendar year (January to December) to meet CRA guidelines, communicated annually to the system and noted within the mileage application.

1.2 Employee(s) will be reimbursed for the use of their personal automobile provided:
- it is the most convenient method of travel
- the travel is for authorized Grand Erie business
- employees must submit mileage reimbursements using the mileage application found on the employee portal
- the employee(s) carries a minimum of $1M public liability and property damage insurance coverage
- to promote sustainability and alleviate traffic congestion, employees are permitted to carpool or ride-share, if possible.

1.3 The allowance paid for the use of a personal automobile is deemed to cover all costs of operation including insurance, depreciation, gas, oil, repairs etc.

1.4 In accordance with the Guidelines for Working Remotely, if employees are working from home and required to travel for business-related activities, the daily round trip deduction from home to the primary location will still be expected to be made.

1.5 The approval of the immediate supervisor is required before claims will be processed.

1.6 Travel for mandatory system professional development activities is covered, while elective attendance at Grand Erie-sponsored training workshops is not covered.

1.7 Travel for clerical to the post office, bank etc. and travel for teachers to support school teams and field studies is to be charged to school budget accounts.

1.8 Travel to conferences and workshops is to be charged to professional development budgets.

1.9 Travel claims will not be processed in advance.

2.0 **Other Expenses Incurred on Grand Erie Business** (i.e. Professional Development, Conferences, or other approved travel):

2.1 These claims include but are not limited to, actual out-of-pocket expenses for:

a) courses, conferences or workshop charges

b) hotel room charges for accommodation in a standard room – no additional reimbursement will be made for suites, executive floors or concierge
c) short term property rentals (i.e. Airbnb) where the cost would be comparable or less than standard hotel accommodations
d) meals, if not included in registration
e) tips and gratuities (to a maximum of 18% unless the restaurant applies an automated gratuity)
f) business telephone calls
g) rideshare services such as taxi cabs and/or Uber
h) immediate supervisor approved car rental when a car rental is more economical than the use of a personal vehicle and related mileage
i) public transportation at the lowest fare practicable
j) necessary parking fees
k) other business expenses (i.e., couriers, internet, 407 ETR).

2.2 The following will not be reimbursed:
a) expenses of a personal nature are not eligible for reimbursement (i.e., video rentals, mini-bar charges, fitness facility charges, sightseeing tours,)
b) movies
c) alcohol or cannabis products
d) valet parking (unless no other option is available)
e) charges incurred by a spouse
f) parking violations or traffic tickets
g) auto expenses (these are reimbursed per kilometer)
h) any purchases restricted by immediate supervisor.

2.3 Meals
a) Reasonable and appropriate meal expenses will be reimbursed if the expenditure is incurred when the employee is on Grand Erie business. In all cases, itemized receipts for the meal must be submitted. Credit card slips or hotel statements with meal charges are not sufficient backup for the expense and do not meet audit requirements.
b) Reimbursements for meals (plus exchange rate) are subject to the following limits:
- For Breakfast - $12.00
- For Lunch - $23.00
- For Dinner -$40.00
- Total for one day not to exceed $75.00 (This is not a per diem rate) Tips and taxes are included in the daily totals.

c) For a full day of meal claims (breakfast, lunch and dinner), individuals have the discretion to allocate the daily total among the meals.
d) Reimbursement of meal costs must not include reimbursement for any alcoholic beverages.
e) Reimbursement of meal costs will not be permitted where the meal is included as part of a workshop or conference. Exceptions, such as dietary restrictions, may be considered by the employee's supervisor.

3.0 Reporting

3.1 All claims for approved expenses (other than mileage) should be made on the Conference Expense Claim Form which is available on the staff portal or Monthly PCard submission where a Grand Erie issued PCard is the method of payment

3.2 Mileage claims must be submitted through the mileage application, which is available on the employee portal

3.3 Travel and Expense Claims can be submitted electronically by the immediate supervisor of the claimant via email to reimbursements@granderie.ca. All receipts and necessary documentation must be attached with submission.

3.4 When submitting a statement of expense, the purpose of the trip must be stated in the space provided.

3.5 Claimants must sign the form and attach all invoices/receipts showing the detail of the expense. Credit/debit card slips are not acceptable as they do not provide sufficient detail to authorize payment or meet audit requirements. An acceptable receipt will show what was purchased, a tax breakdown, the vendor's HST number, name and address of how it was paid for (i.e.: cash, Visa, debit etc.). A receipt that only shows the amount paid by credit or debit card will not be accepted.

3.6 Expense claims must be submitted within three (3) months of the date of travel or expenditure, with the exception of travel occurring between June and August, which must be submitted by the due date as outlined in the year-end instructions sent to all staff.

3.7 Due to budget management, mileage claims cannot span more than one school year.

3.8 Mileage claims must not span two calendar years.

3.9 Any claim that is submitted after the dates outlined above, will not be reimbursed.

3.10 Conference Claim Expense forms will be reviewed and authorized by the Administrator (for school employees) or immediate supervisor prior to their submission to Business Services for processing. Expense forms for the CEO will be reviewed and authorized by the Chair of the Board.

3.11 The Administrator(s) or immediate supervisor authorizing the claim is providing their approval as the person knowledgeable about the activity and the one who acknowledges that the expenditure complies with this procedure.

3.12 Final approval will be that of Business Services (Superintendent of Business and Treasurer, Manager of Business Services (or designate)). This approval is the final check that the claim complies with this procedure. Payment will be processed only after this final checking has been done.

4.0 All amounts reimbursed are subject to the budget restrictions set annually by Grand Erie.

Reference(s):

- Canada Revenue Agency
  - Motor Vehicles Expenses
  - Personal Driving (Personal Use)
- Guidelines for Working Remotely

Grand Erie District School Board

Education Centre: 349 Erie Avenue, Brantford, Ontario N3T 5V3

519-756-6301 | www.granderie.ca | info@granderie.ca

Out of Province Travel Approval

Travel and Expense Claim Procedure (BU-010) states:

> *Where specified, prior approval of an immediate supervisor is required before the expense is incurred if it is to be eligible for reimbursement. The CEO (or designate) must approve all out-of-province travel.*

Employee Information:

First name

Last name

School Name / Department

Supervisor Name

Trip Information:

Date of Departure

Date of Return

Destination

City

Province/State

Country

Purpose for Out of Province Travel

Estimated Cost

Funding Source

Approvals

Supervisors Name

Signature of Supervisor

Date

Chief Executive Officer (CEO) Name (or Designate)

Signature of Chief Executive Officer (CEO) (or Designate)

Date