

AP 5030: 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.

Definitions:

A **business traveler** is defined as any employee, student or visitor who is being reimbursed for 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 one month 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, ensuring travel reimbursements are processed in a timely

manner and ensuring that claims for reimbursement follow this Administrative Procedure.

3. Authorizations

3.1. Formal approval by the Superintendent must be obtained prior to arranging authorized travel outside of Canada as defined below in this Administrative Procedure.

3.2. The following authorizations are required to claim travel expenses:

3.2.1. The signature of the claimant/traveler.

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

Traveler	Authorization Required
Superintendent	Secretary-Treasurer
Secretary-Treasurer	Superintendent
Assistant Superintendent	Superintendent
Director	Superintendent or Secretary-Treasurer
Principal	Travel related to professional development must be approved by the direct supervisor: Assistant Superintendent or Director of Instruction. All other travel must be approved by the supervising Assistant Superintendent or Director of Instruction.
Vice-Principal	Travel related to professional development must be approved by the supervising Assistant Superintendent or Director of Instruction. 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 supervising senior leader (Director, Assistant Superintendent, Secretary-Treasurer, or Superintendent).

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, safety, and travel circumstances.

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. Travel expenses are to be paid using the following options:

4.2.1.1. District credit card; or

4.2.1.2. Personal credit card or personal cash.

4.2.2. Corporate Credit Cards

District staff who have a corporate credit card may use their district corporate credit card for travel expenses other than for meals or for personal motor vehicle costs. Reimbursements for meals are based on per diem amounts and reimbursements for use of a personal motor vehicle are based on standard mileage rates per kilometre.

4.2.3. Personal Credit 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.

4.3. 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 section 4.4 below and have been appropriately approved as described in section 3 above. To claim travel expenses, the traveler must submit a Travel Claim Form.

4.3.2. Claims for expenses that are older than twelve months will not be reimbursed.

4.3.3. All expense reimbursement claims from all funding sources must be submitted to the Finance Department for processing with original receipts attached.

4.3.4. To provide timely financial information to departments, all claims are to be submitted to Finance Department within 15 days of completing the travel or incurring the business expenses.

4.3.5. All Claimants must use the Reimbursement Claim Form and/or the Travel Claim Form. All expenses must be adequately described i.e. point of origin and destination, mode of travel, purpose of the trip, etc.

- 4.3.6. For the school or department to receive all the GST rebate to which it is entitled and speed processing, all GST amounts must 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. Finance personnel will only process claims that are fully completed and properly approved. Incomplete forms will be returned to the claimant.
- 4.3.9. Supervisors and finance personnel 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, finance 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 Finance 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, scanned, are required for reimbursement of all expenses except for meal per diems, mileage claims and gratuitous accommodation. When a receipt is required neither credit card statements nor credit card slips are acceptable substitutes for original itemized receipts.
- 4.4.2. 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 the Finance Department with the Travel Claim Form along with a copy of the funding agreement. The Finance 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 and limit the accommodation nights to reasonably allow for timely arrival and departure from the conference, event, meeting, etc.

When a hotel is not designated by the conference or inviting agency, a traveler will reference the [BC Government Employees Business Travel Accommodation Listing](#) for reasonable economical accommodation. If the location of travel is not included in the BC Government Employees Business Travel Accommodation Listing, or is outside of British Columbia, the traveler will choose economical accommodation.

Where additional nights are incurred by preference of the traveler, the costs are the responsibility of the traveler.

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.

In the event of a travel delay, the employee must contact the supervisor for approval for additional travel costs.

4.5.1.2. Where a hotel has been designated as the district's approved accommodation, travelers must use this hotel unless the same or lower rate can be found elsewhere.

4.5.1.3. 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.

4.5.1.4. Local Functions

Reimbursement for accommodation for local functions 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

Travelers are encouraged to obtain the lowest available fare. 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.

Any additional charges incurred as a result of booking flights that allow for personal days of travel on the trip will not be reimbursed by the District. The traveler is obligated to provide supporting documentation to show the airfare cost differential.

4.5.2.2. Unused tickets

Unused tickets or any portion thereof must be returned to your finance personnel 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.

4.5.3. Ground Travel

4.5.3.1. Airport Limousine/Transportation

For transportation to and from airports, a shuttle or bus is recommended.

4.5.3.2. Car Rental

- a) Car rentals are to be used only when it is the most economical alternative.
- b) 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.

4.5.3.3. Privately Owned Vehicles

- a) 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.
- b) 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.
- c) 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 economical reserved seating 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. Per Diem Rates

- a) No receipts are required when claiming per diem meal allowances. Refer to Appendix A for the Maximum Per Diem Rates.
- b) 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. A traveler who adds on personal travel days on to their trip cannot claim meal costs for personal travel time.
- c) Per diem claims for meals for part of the day will be based upon the time away from the District. Per diems claims for meals cannot

include meals covered by the conference registration or provided in flight.

4.5.5. Registrations

4.5.5.1. Registrations are to be invoiced and paid by personal credit card or by cheque through the Finance Department or charged against the traveler's District credit card, whenever possible.

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:

- a) Visas;
- b) Currency exchange;
- c) Airport/departure taxes; and
- d) 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 finance 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.

4.5.7. Other Eligible Travel Expenses

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

4.5.8. Group Travel

Finance personnel require 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. Child care 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 fines and other traffic fines
- 4.5.9.6. Personal travel insurance
- 4.5.9.7. Insurance coverage for privately owned vehicles, except as covered in the collective agreement/contract
- 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 at the traveler's preference
- 4.5.9.12. Costs incurred for personal days of travel
- 4.5.9.13. Lost or stolen items
- 4.5.9.14. Meals included in another reimbursable item (e.g. conference fee, transportation charge, accommodation)
- 4.5.9.15. In room food and entertainment
- 4.5.9.16. Passports and other travel documents
- 4.5.9.17. Photographs for travel documents

4.5.9.18. Costs resulting from failure to cancel a guaranteed reservation unless unavoidable

4.5.9.19. Medical bills, prescriptions, etc., except for immunization costs incurred for foreign business travel as required by Public Health Canada