AP 470 Reimbursement of Expense

CARIBOO - CHILCOTIN SCHOOL DISTRICT

RATIONALE:

The Cariboo-Chilcotin School District (CCSD) recognizes that travel may be necessary to support ongoing business operations and that appropriate, reasonable expenses incurred during travel must be reimbursed. In incurring expenses, employees and trustees will be cognizant of their accountability for public funds and always utilize their optimum discretion in ensuring that the expenditure is appropriate.

PROCEDURE:

Employees will utilize sound judgement when booking or making travel arrangements. Employees must obtain authorization from their immediate supervisor for out-of-area travel prior to making transportation, accommodation or other travel arrangements. When choosing the means and route of transportation, the most direct or cost-effective option should be chosen.

Expenses must be approved by the individuals direct supervisor or an individual with signing authority, and must include original expense receipts, with the exception of mileage and per-diems.

All travel expenses must be submitted by the traveler within 30 days of the completion of travel, and by the fiscal year end (June 30th) of each year. Claims that are not submitted by June 30th of the fiscal year the travel pertains to will not be reimbursed.

Registration Fees

Registration fees for conferences and seminars should be paid using a District purchasing card whenever possible. Where a district purchasing card is not available, individuals will be reimbursed on completion of the travel expense form and submission of original receipts.

Accommodation

Accommodation should be booked in hotels that are safe, economical and in close proximity to where the event is taking place. When available, government rates should be requested. Only standard-level room costs and applicable taxes will be covered. Hotel accommodation costs may include other reasonable expenses such as parking, internet, and business phone calls.

Individuals staying in a private accommodation (with family or friends) will be reimbursed the per diem amount.

Meals and Per-diems

Individuals travelling out of district for an authorized business purpose may claim meal per diems for meals that are not otherwise provided or paid for in the program or conference fee. Individuals travelling in district for an authorized business purpose are not eligible to claim per diems for meals, unless the travel was unexpected due to an unforeseen reason.

Reimbursement for meals, meal gratuities and other miscellaneous costs, will be reimbursed at the actual cost to the maximum of the appropriate per diem for all locations travelled to within

British Columbia. For travel to other provinces or out of Canada, the per diems may be waived and actual expenses substituted on approval from the Secretary Treasurer or Superintendent.

Air Travel

Individuals must consider the lowest cost alternative for travel between air fare and the use of a private vehicle. Air travel will be chosen to maximize cost effectiveness at the lowest possible rate with due consideration to the effective use of the individual's time. Air travel must be booked sufficiently in advance of the travel date to take advantage of reduced fares.

The actual cost for air travel will be reimbursed up to an amount not exceeding the economy rate when traveling by the most direct route. Air travel costs should be paid by a district issued purchasing card.

Where there are financial penalties due to changes and/or cancellations, the change fees/cancelation fees will be reimbursed if they were necessarily incurred, as determined by the individual's supervisor. Where the penalty is not approved, the individual will be responsible for the fee.

Employees required to travel for business purposes are to consider the lowest cost alternative for travel between air fare and use of a private vehicle.

Personal Vehicle

Business use of private vehicles shall be reimbursed at a rate per kilometre that is inclusive of all costs incurred by the employee. Reimbursement for private vehicle travel is as per the Canada Revenue Agency (CRA) for British Columbia. The mileage reimbursement rate shall be increased by .05 cents per kilometre for travel that is approved and required on unpaved roads.

The maximum amount claimable is limited to the equivalent cost of economy airfare between points travelled when air transportation is available and practical. The district expense claim form must be completed and submitted in order to receive reimbursement.

An individual who is <u>required</u> to use their personal vehicle for District purposes shall be reimbursed the difference in premium costs between Insurance Corporation of British Columbia (ICBC) Rate Class 002 (Pleasure to/from Work) and ICBC Rate Class 007 (Business Class) where the employee is required to purchase additional insurance in order to comply with ICBC regulations.

Vehicle Rental

Vehicle rentals for business purposes must be pre-approved by the Secretary Treasurer, Superintendent or designate. Vehicle rentals are only acceptable in circumstances where it is the most economical option to travel to a meeting or event site. Vehicle rental costs are to be paid for using a district issued purchasing card. Original receipts must be attached to the credit card statement along with approval for the use of the vehicle rental. Taxi, car rental, parking

and transit expenses must be supported by appropriate and itemized receipts. If a district issued purchasing card is not available, individuals will be reimbursed upon submission of their expense claim.

Expense Claim Submissions

Individuals are required to submit claim forms for reimbursement. Where the claim is submitted electronically, digital copies of receipts must be included, as well as all descriptive documentation. Paper claim forms must be signed by the claimant and approver, and have all original receipts attached.

Lost receipts may be eligible for claims adjudication if the value is less than the threshold defined in Appendix A and is subject to the Superintendent, Secretary Treasurer or designate approval.

All claims are subject to auditing either prior to, subsequently or on completion at the discretion of the Director of Finance, Secretary Treasurer or designate as part of an audit or risk assessment to ensure compliance.

Incomplete claim submissions may be either returned to the individual for completion of the questioned amounts or may be approved with the deduction of the questioned amounts following the individual being informed of the discrepancy. The expense claim may be resubmitted by the individual once resolved.

Appendix A

Meals	Canadian	Applicable Times
Breakfast	$15	Claim if travel starts before 7:00 AM or ends after 7:00 AM
Lunch	$20	Claim if travel starts before 12:00 noon or ends after 12:00 noon
Dinner	$32	Claim if travel starts before 6:00 PM or ends after 6:00 PM
Incidentals	$6	Applicable only for full day out of district
Full Day	$73	
Accommodation	$30	Private home

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