BUSINESS & TRAVEL EXPENSE REIMBURSEMENT

Background

The Coquitlam School District recognizes its responsibilities to ensure the effective and appropriate use of public funds in providing the best possible education to its students in the community in which the School District serves.

The District supports and encourages its employees to participate in conferences, seminars, workshops and other programs that contribute to their personal and professional growth relating to their roles in the school district while contributing to the enhancement of educational programs and the management of School District matters.

The District shall reimburse its employees for all reasonable and necessary expenses incurred by them while performing their duties and responsibilities on behalf of the school district.

Procedure

1. General Guidelines

1.1. SD43 will reimburse the reasonable, properly approved, and appropriately documented actual costs of business and travel expenses, which satisfy the criteria of this administrative procedure. If claimants exceed reasonable costs, only the reasonable portion is reimbursable. Reimbursement will be made using the processes set out in this Administrative Procedure and at the rates set in Appendix A.

1.1.1. A "reasonable expense" is deemed to be based on sound judgement and appropriate business justification.

1.1.2. It is recognized that in order for SD43 to maintain its robust International Education program which significantly supports the district financially, some business expenses incurred through operations of International Education may exceed what would normally be considered ‘reasonable’ for regular operations within the district.

1.2. Approval of expenses must be by the claimant’s direct supervisor and individuals with signing authority, who may be the same individual. The Secretary Treasurer shall review the expenses of the Superintendent. Both the claimant and the approver should ensure that the travel and business expenses are correct, complete and compliant to this procedure.

1.3. This administrative procedure applies to all school district travel, regardless of the ultimate source of funding.

1.4. If a circumstance arises that is not specifically covered in these procedures the traveler or signing authority must act within the "spirit" of this policy or consult the Corporate and Financial Services Department.

2. Business and Travel Expenses

2.1. Accommodation will not exceed reasonable costs for the circumstances (i.e. the rate of a single standard room) and government negotiated rates are to be utilized where possible.

2.1.1. Private Accommodation will be reimbursed at an amount specified in Appendix A.

2.1.2. Accommodation within the Greater Vancouver Region is not normally reimbursable for claimants who live in the region unless a business justification is provided and the accommodation has been approved in advance by a member of the District Leadership Team (DLT).

2.2. Meals during travel are reimbursable for the per diem amounts detailed in Appendix A. If meals are otherwise provided (e.g. as part of a conference registration fee) the per diem claim for the meal provided is not available.

2.2.1. If a group of employees or individuals are traveling together and it is not reasonable to make individual purchases, then the individual in the most senior role may claim the costs, documenting the attendees, and such attending employees would not claim the per diem amount for this meal.

2.2.2. Expenses for meals provided during meetings should be considered an exception and require the approval of a DLT member along with a business justification.

2.3. Travel must be the most direct and economic option, with due consideration to effective use of the traveler's time. Business class fare on flights longer than 8 hours is permitted if approved in advance by a member of the DLT.

2.4. Private vehicle usage will be reimbursed at a rate that does not exceed the amount eligible under Appendix A.

2.5. Taxi, car rental, parking and transit expenses will be reimbursed on submission of receipts.

2.6. Gifts and related payments are governed by Administrative Procedure 466 - Standards of Conduct.

2.7. Office Supplies, services, and equipment are to be purchased through established processes as governed by Administrative Procedure - 514 Purchasing and Administrative Procedure 529 – Procurement Card.

2.8. Political donations are not reimbursable.

2.9. Original receipts issued by suppliers and other supporting documentation must be provided to substantiate expense claims, except for meal per diems, mileage allowance and certain small receipts specified in Appendix A. The receipt must indicate the method of payment and the amount paid by the claimant. It is the responsibility of the claimant to ensure that they provide supportive evidence with their claims.

2.10. Expenses considered personal in nature are not reimbursable. In cases where personal travel is combined with business travel, the claimant will be reimbursed for only the business portion of the trip at a reasonable cost.

3. Expense Claim Submission

3.1. Employees are required to submit claim forms itemizing all expenses that require reimbursement.

3.1.1. Electronic submission of claims where provided, is to include digital copies of receipts (the claimant is to keep the originals for 6 years) and include all other required descriptive documentation within the submission.

3.1.2. Paper claim forms are to have original receipts attached, and documents signed by the claimant and approved by the appropriate authorized individual before being forwarded to the Finance Department.

3.1.3. Purpose and details of travel and business expenses must be recorded on the claim form.

3.2. Individuals shall only claim expenses they have incurred (not on behalf of others) except for group meals as noted in 2.2.1 above. Identification of individuals for whom expenses were incurred, in addition to the claimant, must be included on the claim form.

3.3. Individuals who are authorized to charge travel or business expenses to their Purchase Card (see Administrative Procedure 529) are required to comply with all documentary and descriptive expense requirements under this procedure.

3.3.1. The individual remains responsible for reimbursement to the District for any unauthorized or unapproved expenditures as per AP529.

3.4. Claims and advances are to be settled within 30 days from completion of travel and no later than the end of the fiscal year end (June 30th) of the year in which the travel was completed.

3.4.1. Except for expenses incurred in the final 30 days of the fiscal year, reimbursement of expenses claimed outside of timelines for the prior fiscal year, may be reimbursed based on a case-by-case adjudication by the Assistant Secretary-Treasurer.

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

3.6. Foreign exchange rates used to convert receipts expressed in other currencies to the Canadian Dollar should be based on the Bank of Canada’s monthly exchange rates. Alternatively, an exchange slip provided by a bank or currency exchange house; the exchange rate applied on a credit card purchase; or historical exchange rates published by credible financial institutions may be used to reimburse eligible expenses incurred in foreign currency.

4. Expense Claim Approval

4.1. Overall review and approval must be completed by a higher administrative level than the claimant or delegate to ensure the claim is reasonable, relevant and appropriately documented business or travel expense. The Secretary Treasurer shall review the expense claims submitted by the Superintendent.

4.2. Procurement Card submission of business and travel expenses shall require the approval of the appropriate approving authority as per AP529.

4.3. Individuals authorizing claims are responsible for exercising judgment in applying the intent of this policy.

4.4. Auditing of approved claims prior to or subsequent to payment is at the discretion of the Assistant Secretary-Treasurer, Corporate and Financial Services or designate and may be undertaken on a risk-assessed sample basis to ensure compliance. As such they may request further information as deemed necessary to fulfill this responsibility.

4.5. Incomplete claims may be either returned to the claimant for completion or the questionable amounts deducted (with the net amount being paid and the claimant informed of the discrepancy) enabling the matters of concern to be resolved and resubmitted where appropriate.

Reference: Section 65, 85, School Act
Form 409-1 Travel Expense Report and Claim Form

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Appendix A – Business and Travel Expense Rates

Effective June, 20, 2023

Table 1: Meals and Per Diem Reimbursements

	Travel Day Requirements	**Travel within Canada $CND**	**Travel outside Canada $CND**
Breakfast	Travel to begin prior to 7:00 am	15.00	22.00
Lunch		20.00	33.00
Dinner	Travel to end after 6:00 pm	40.00	50.00
Total per day		**75.00**	**105.00**

Incidentals	Misc. out of pocket expenses (tipping, personal phone calls etc.)	$15.00 per day

Table 2: Other Expenses

General Reimbursements – business related	$ Value (including tips and taxes)
Private Vehicle Usage (mileage) – Teachers	$ as per the collective agreement
Private Vehicle Usage (mileage) – Exempt, CUPE	$ (as per CRA Guidelines)
Private Accommodations	$35.00/night