



PROCEDURE:	Pr A: 04
EFFECTIVE:	April 10, 2007
AMENDED:	
RELATED POLICIES:	A:04 A:27 Pr A:27
REPEALS:	
REVIEW DATE:	

**1.0 OBJECTIVE**

To establish a procedure for authorization and reimbursement of expenses incurred by employees with respect to travel, meals, professional development fees, and compensation for use of auto.

**2.0 FOR TRAVEL WITHIN THE COUNTY OF ESSEX**

2.1 The availability and calculation of the monthly car allowance (CARA) shall be as follows:

- a) The CARA shall be established at the beginning of the year by Executive Council based on the records of the previous year and other pertinent factors such as changes in portfolio.
- b) For each position that shall be paid a CARA, the year shall be determined as either a 10-month or a 12-month year.

2.2 The availability and calculation of the mileage allowance (MILA) shall be as follows:

- a) Employees who do not receive CARA and who are traveling within the school board district (County of Essex) shall be eligible to receive MILA.
- b) Employees shall apply for payment on the “Statement of Traveling Expenses” signed by the applicant and their supervisor.
- c) The mileage rate shall be set in September of each year in accordance with changes in the Canadian Consumer Price Index (only change).
- d) The “WECD SB Mileage Chart” shall be used in the calculation of the distances from point to point within the County of Essex.
- e) Claimants shall be encouraged to submit monthly depending on use and amount owing (\$50.00 or more).

**3.0 FOR TRAVEL OUTSIDE THE COUNTY OF ESSEX**

3.1 The “Out of District Allowance” chart, appendix “A” shall be used to compensate for travel to points outside the school board district (County of Essex).

3.2 The “Out of District Allowance” calculation rate shall be the same as in MILA.

- 3.3 Claims shall be submitted monthly.
- 3.4 Reimbursement for air or train fare shall be dependant on the filing of a boarding pass for a flight or a ticket stub for rail travel, together with itemized receipts.
- 3.5 Employees will submit claims for expenses incurred while traveling on Board business outside the County of Essex by filing an Out-Of-District Expense Report-Employees (Appendix "B").

#### 4.0 MEAL EXPENSES

- 4.1 Subject to guidelines approved by administration from time to time and provided approval and authorization are obtained pursuant to Policy A:04 section 3.10, meal expenses incurred while traveling shall be reimbursed on a per meal basis to a maximum of \$15 for breakfast, \$25 for lunch and \$50 for supper. The maximum meal allowances to be claimed per day shall not exceed \$90 per person. This allowance shall be provided only for attendances outside of the County of Essex.
- 4.2 There may be occasion where it becomes necessary in the course of conducting Board business for an employee to incur meal expenses outside of the course of travel, particularly for the purposes of extending hospitality. Employees may be reimbursed for reasonable expenses incurred while conducting such Board business. Approval and authorization for payment is obtained as follows:
  - a) Academic and non-academic staff from their respective Superintendent upon recommendation from their immediate supervisor.
  - b) Superintendents from the Director.

These meal expenses shall be reimbursed on a per meal basis to a maximum of \$15 for breakfast, \$20 for lunch and \$30 for supper.

- 4.3 Meal expenses shall only be reimbursed upon submission of receipts with supporting documentation, including details as to whose expense is being claimed and the reason for the breakfast/lunch/dinner. A credit card slip will not be considered sufficient supporting documentation for meal expenses.
- 4.4 The Board may, at its discretion, reimburse employees for meal expenses in excess of the limits specified above provided:
  - a. the expense was reasonable and necessary.
  - b. approval is obtained from the appropriate supervisory officer.
  - c. supporting documentation is filed, including receipts and supporting documentation detailing the persons for whom the meal was purchased and the purpose of the meal.
- 4.5 Reimbursement shall not be provided for alcoholic beverages.

## **5.0 FOR PROFESSIONAL DEVELOPMENT INCLUDING CONVENTIONS/CONFERENCES/SEMINARS**

- 5.1 Best efforts should be made to have requests for advances, with the required documentation as prescribed by administration, signed by the appropriate supervisory officer and delivered to accounts payable at least two (2) weeks prior to the convention, conference or seminar. Expense reports following all conventions, conferences and seminars shall be submitted within two (2) weeks of the conference, convention or seminar. Any advances not supported by the required documentation will be repaid by the employee. Administration will provide guidelines to be followed dealing with the required authorizations and documentation. These guidelines will be reviewed and revised as needed.

## **6.0 APPEALS OF DENIED EXPENSE CLAIMS**

- 6.1 Should accounts payable refuse to reimburse a claim for lack of receipt or supporting documentation, the employee may appeal in writing to their respective Superintendent with an explanation as to why he or she was unable to provide the required receipt or document. The Superintendent, at his or her discretion, may reject the appeal or authorize the reimbursement.

## **7.0 REFERENCES**

Policy A:04 Travel, Meal, Professional Development and Compensation for Use of Auto.

Policy A: 27 Purchasing Cards for Small Dollar Transactions.

Procedure A: 27 Purchasing Cards for Small Dollar Transactions.

## **8.0 APPENDICES**

Appendix "A" – Out of District Allowance

Appendix "B" – Out of District Expense Report – Employees



Windsor-Essex Catholic District School Board

## OUT OF DISTRICT MILEAGE ALLOWANCE

A:04

### APPENDIX A

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A standard mileage allowance is provided to the following cities:

Brantford	246.00
Chatham	69.00
Hamilton	280.00
Kitchener/Waterloo/Guelph	258.00
London	171.00
Mississauga	302.00
Niagara Falls	343.00
Owen Sound	352.00
Sarnia	146.00
Stratford	216.00
Toronto (including the Greater Toronto Area)	334.00

Destinations further than the Greater Toronto Area are paid at \$.46 per kilometre.

Revised October 26, 2006

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Windsor-Essex Catholic District School Board

**OUT-OF-DISTRICT EXPENSE REPORT - EMPLOYEES**

A:04

<b>Employee Name</b>	
<b>School</b>	
<b>Name of Conference</b>	
<b>Conference Location</b>	<b>Dates</b>
<b><u>Expenses (Please provide receipts)</u></b>	
<b>GST Type 1 – Car Allowance – for employees own vehicle</b>	
<b>GST Type 2 – Registration fees</b> <b>Transportation – plane, train, rental, etc.</b>	
<b>Meals</b>	
<b>Accommodations</b>	
<b>Other – Please specify</b> _____	
<b>Total Expenses</b>	
<b><u>Less: Advance Received</u></b>	
<b>Balance due to Employee</b>	
<b>OR</b> <b>Balance due from Employee (Cheque to WECDSB)</b>	
<b>Date</b>	<b>Employee Signature</b>

<p><b>FOR OFFICE USE ONLY:</b> Date Received: _____</p> <p>Superintendent Approval: _____</p> <p><b>NOTE:</b> This form to be used for out-of-district expenses Only and is subject to receiving prior approval</p>	<p><b>GST Rebate Calculation</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Total Exp.</th> <th>Factor</th> <th>GST</th> </tr> </thead> <tbody> <tr> <td>GST Type 1</td> <td></td> <td>X7/107</td> <td></td> </tr> <tr> <td>GST Type 2</td> <td></td> <td>X6/106</td> <td></td> </tr> <tr> <td colspan="3">Total Imputed GST</td> <td></td> </tr> <tr> <td colspan="3">Rebate @ 68% of total</td> <td></td> </tr> </tbody> </table> <p style="text-align: center;">p <b>Reviewed April 2007</b></p>		Total Exp.	Factor	GST	GST Type 1		X7/107		GST Type 2		X6/106		Total Imputed GST				Rebate @ 68% of total			
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