



<b>IDENTIFICATION CODE</b>
<b>POL14-083</b>

**TITLE: Policy for the Reimbursement of Travel Expenses Related to Business Activities**

<b>ENFORCEMENT DATE*</b>	<b>REQUIRED AUTHORIZATION</b>	<b>RESPONSIBLE FOR FOLLOW-UP</b>
September 15, 2014	General Administration	Finance Coordinator

#### **ROAD MAP**

	<b>DATE</b>	<b>AUTHORIZATION</b>
<b>INITIAL ADOPTION</b>	August 18, 1993	Ordinance 93 - 047
<b>UPDATED</b>	July 1, 2008	Ordinance 08 - 103
<b>MAJOR UPDATE</b>	September 15, 2014	Ordinance 13 - 083
<b>AMENDMENT</b>	May 14, 2015	Ordinance 15 - 044

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## **PART ONE**

### **1. GENERAL INFORMATION**

Due to the Commission scolaire du Littoral's geographical situation, its organizational structure and obligations toward various educational instances, employees of various professional categories may be called upon to travel within the scope of their job duties at significant expense to the Commission scolaire du Littoral.

This travel expense policy is meant to serve as a framework for determining eligible travel expenses and their reimbursement to employees, including in exceptional cases, accommodations for special circumstances.

### **2. AIM OF THE POLICY**

This policy aims to:

- a) define the terms of authorization for work-related travel;
- b) provide details on acceptable and reimbursable travel expenses;
- c) determine the terms of reimbursement for said expenses;
- d) facilitate internal tracking.

### **3. APPLICATION**

This policy on the reimbursement of work-related travel expenses applies to all Commission scolaire du Littoral staff members who are obliged to travel in the course of their duties. It does not cover annual outings.

## PART TWO

### 4. GENERAL PRINCIPLES

**4.1** The Commission scolaire du Littoral will determine the means of transportation, accommodation and subsistence to be used by the employee in the event of work-related travel.

**4.2** In order to be reimbursed in accordance with the policy, expenses must meet the following requirements:

- a) be related to authorized travel;
- b) be carried out in accordance with the conditions set forth in this policy;
- c) be supported by original documents.

**4.3** Providing fraudulent information or falsified or fictitious supporting documents is liable to sanctions up to and including dismissal and prosecution in civil court.

### 5. TRANSPORTATION COSTS

In principle, it is implied that travel within and outside the CSL's service territory is generally done by means of plane, boat or passenger vehicle.

The employee's immediate superior is ultimately responsible for choosing the favoured mode of transport.

#### 5.1 AUTOMOBILE

##### 5.1.1 Personal vehicle

Employees who have been authorized to use their personal vehicle will be compensated:

5.1.1.1 For all travels within the School Board's territory, according to the amount set forth in Appendix B.

5.1.1.2 For all travels outside of the School Board's territory, according to the amount set forth in Appendix B..

5.1.1.3 For all trips under 15 kilometres, according to the amount set forth in Appendix B..

##### 5.1.2 Carpooling

In order to encourage carpooling when more than one employee is taking part in an event at the same location, the School Board will pay the carpool vehicle owner additional compensation as set forth in Appendix B. The name of the passenger(s) must appear on the claim.

##### 5.1.3 Parking expenses

The School Board will reimburse actual parking expenses to the employee upon presentation of supporting documents.

#### **5.1.4 Leasing a vehicle**

When leasing a vehicle is justified, the School Board will reimburse the cost of the vehicle rental upon presentation of the original supporting documents issued by a recognized agency.

Prior authorization of one's immediate supervisor is required for vehicle rental.

Otherwise, the CSL reserves the right to refuse reimbursement.

#### **5.2 TAXI**

Upon presentation of supporting documents, the School Board will reimburse the actual costs incurred by employees who must make use of a taxi in the course of their duties.

#### **5.3 PUBLIC TRANSPORTATION (BUS, PLANE, BOAT)**

The cost of the ticket will be reimbursed upon presentation of supporting documents.

If public transportation has been determined in advance by the immediate superior, but the employee prefers to use their personal vehicle, the employee can claim compensation for mileage incurred as provided for in section 5.1.1 .

The per diem (daily allowance) for meals and lodgings will be calculated based on public transport arrival and departure times; refer to Appendix B.

#### **5.4 UNUSUAL MODES OF TRANSPORT**

In light of the particular context of the Lower North Shore, where travel between villages not connected by a road may be accomplished using unusual modes of transport (boat, snowmobile), as indicated in Appendix A.

#### **5.5 OTHER TRANSPORTATION ALLOWANCES**

The local administration will determine the allocations from the institution's budget, covering trips within a village made in the course of an employee's duties (e.g. post office, wharf, etc.).

### **6. LODGING EXPENSES**

#### **6.1 SHORT STAYS**

6.1.1 Upon presentation of the original supporting documents, the School Board will reimburse hotel room rental fees only. Personal consumption expenditures (mini-bar, movie rentals, water bottles, snacks, personal phone calls, etc.) are to be borne by the employee.

6.1.2 Employees unable to produce a receipt issued by a commercial establishment, may claim the allowance for boarding houses, as stipulated in Appendix B.

#### **6.2 INTERNSHIP OR EXTENDED STAY**

When an employee has to stay at the same location for a period of several consecutive days, the immediate supervisor should, whenever possible, try to negotiate special rates for the employee's accommodation and meals.

When it is impossible to conclude arrangements for room and board at the same location, articles 6.1 and 7.1 of the policy apply.

### **6.3 MEETINGS, WORK SESSIONS AND OTHER EVENTS**

When an employee must travel to attend an information meeting, a work or professional development training session or other event, and accommodations and meals are included in the package or registration fee (e.g. symposium or conference), the School Board will reimburse the actual cost incurred for such services upon presentation of the original supporting documents after approval by the immediate supervisor.

### **6.4 TELEPHONE CALLS FOR PROFESSIONAL PURPOSES**

During authorized travel, the School Board will reimburse telephone charges for work-related calls.

## **7. MEAL EXPENSES**

### **7.1 DAILY ALLOWANCE (PER DIEM)**

The School Board will pay a fixed daily allowance or per diem according to the provisions set forth in Appendix B to cover meal expenses incurred by employees who must travel in the course of their duties.

- 7.1.1. Upon approval of the immediate supervisor and submission of the appropriate supporting documents, an employee may be reimbursed the total cost incurred for a meal (including tip) in excess of the daily allowance.

### **7.2 MISCELLANEOUS AND INCIDENTAL EXPENSES**

The School Board will grant, without requiring supporting documents, a fixed daily allowance to cover incidental expenses (tip for baggage boy, coat check, snacks, refreshments, etc.) incurred during travels of 4 hours or more in the course of one's duties, as stipulated in Appendix B.

### **7.3 BUSINESS MEALS**

Business meals must be authorized by the immediate supervisor. Only management staff may exercise this right. When the CSL is the host, executive meal expenses as well as those of guests will be reimbursed at actual cost upon presentation of supporting documents. The name(s) of the guest(s) must be written on the supporting documents.

## **8. TICKETS (and other fines)**

The CSL will not reimburse any tickets whatsoever. It is the employee's responsibility to comply with the Highway Safety Code and local laws and codes pertaining to security measures during all travels, regardless of the mode of transport used.

## **PART THREE**

### **9. PROCEDURE FOR THE REIMBURSEMENT OF TRAVEL EXPENSES**

#### **9.1 DEADLINE**

The travel expense claim form must be submitted within thirty (30) days immediately following return from the trip.

#### **9.2 APPROVAL FORM**

The claim must be submitted using the appropriate form and signed by the immediate supervisor. The form must be accompanied by all original supporting documents and contain the information listed as required in the travel expense policy. The person in charge of approval must forward it to the Financial Resources Department for payment through the payroll system.

## APPENDIX A

### REIMBURSEMENT RATES FOR THE USE OF UNUSUAL MODES OF TRANSPORT

Given certain territory-specific modes of transport—boat, ATV (summer) and snowmobile (winter)—the following table sets forth the reimbursement rates for employees who in the course of their duties must travel using such modes:

	Kegaska	La Romaine	Chevery	Harrington Harbour	Tête-à-la-Baleine	Mutton Bay	La Tabatière	St-Augustin	Vieux-Fort
Kegaska		114 \$	304 \$	339 \$	382 \$	439 \$	466 \$	564 \$	737 \$
La Romaine	114 \$		190 \$	225 \$	269 \$	325 \$	353 \$	451 \$	623 \$
Chevery	304 \$	190 \$		35 \$	78 \$	135 \$	163 \$	261 \$	433 \$
Harrington Harbour	339 \$	225 \$	35 \$		63 \$	125 \$	147 \$	245 \$	417 \$
Tête-à-la-Baleine	382 \$	269 \$	78 \$	63 \$		57 \$	84 \$	182 \$	355 \$
Mutton Bay	439 \$	325 \$	135 \$	125 \$	57 \$		24 \$	169 \$	341 \$
La Tabatière	466 \$	353 \$	163 \$	147 \$	84 \$	24 \$		116 \$	288 \$
St-Augustin	564 \$	451 \$	261 \$	245 \$	182 \$	169 \$	116 \$		172 \$
Vieux-Fort	737 \$	623 \$	433 \$	417 \$	355 \$	341 \$	288 \$	172 \$	

With the authorization of the immediate supervisor, the Commission scolaire du Littoral agrees to cover the cost of leasing such unusual modes of transport within the territory of the Lower North Shore. Supporting documents must be attached to the reimbursement claim.

The rate of reimbursement is set and periodically revised at the School Board's discretion.



## APPENDIX B

### REIMBURSEMENT OF EXPENSES FOR TRAVEL IN THE COURSE OF ONE'S DUTIES

#### 1. REIMBURSEMENT RATE FOR ELIGIBLE MILEAGE

The per km reimbursement rate is established annually during budget preparations and comes into effect on July 1st.

- A bonus of \$0.20 per kilometre is granted to carpool vehicle owners.
- The per km reimbursement rate is doubled when carpooling takes place on unpaved roads.
- The formula used to establish the annual reimbursement rate is as follows:

**Formula: (A.M.N. / A.M.P.) x C.R. = Next rate**

**A.M.N.** (Average monthly price of gas for the previous year as established by the Régie de l'énergie pour la région de la Côte-Nord)

**A.M.P.** (Average monthly price used to calculate the latest rate update)

**C.R.** (Current rate of reimbursement)

- The average monthly price of regular gasoline for the North Shore was set at \$1.361 for the year 2013.
- For the 2013-14 school year, the current rates of reimbursement for travel on paved roads are:
  - \$0.46 outside of the CSL's service territory
  - \$0.49 within the CSL's service territory
- For the 2013-14 school year, the current rates of reimbursement for travel on unpaved roads are:
  - \$0.92 outside of the CSL's service territory
  - \$0.98 within the CSL's service territory
- The allowance for trips less than 15 kilometres is \$10 per 24-hour period.
- The allowance to or from the airport is 10\$.
- The trips are calculated according to the place of affectation (place of work).

## 2. ACCOMODATION EXPENSES

Daily allowances (PER DIEM) for meals are calculated as follows:

Meals	COMMERCIAL ESTABLISHMENTS (without receipt)	BOARD (without receipt)
Breakfast	\$15.00	\$8.00
Lunch	\$25.00	\$12.00
Supper	\$30.00	\$15.00
<b>Daily total</b>	<b>\$70.00</b>	<b>\$35.00</b>

The following meals are included when\*:

- The departure time is earlier than:
  - Breakfast = 7:30 a.m.
  - Lunch = 12:30 p.m.
  - Supper = 5:30 p.m.
- The return time is later than:
  - Breakfast = 7:00 AM a.m.
  - Lunch = 12:00 PM p.m.
  - Supper = 6:30 p.m.

Allowance granted for a stay at an individual's residence or non-commercial establishment: \$30.00/night.

Allowance for miscellaneous and incidental expenses: \$10.00/day (minimum 2 meals or 1 night).

\* Transit (transfer between two points, all modes) and wait times are considered to be part of the trip.