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# ONION LAKE EDUCATION TRUST FUND (“OLETF”)

## TRAVEL & EXPENSE REIMBURSEMENT POLICY

### POLICY T-001-19

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**Title:** Board of Trustees Travel & Expense Reimbursement Policy

**Definition of Policy:** This Travel & Expense Reimbursement Policy addresses how and when members of the Board of Trustees (“Trustees”) are to be reimbursed with OLETF funds for travel and other expenses related to OLETF business and meetings.

**Scope:** This Policy applies to all Trustees of OLETF. This Policy addresses the reimbursement of Trustees for out-of-pocket expenses incurred in connection with business conducted for the benefit of OLETF, including travel to meetings of the Trustees. Trustees are not provided cash advances for travel or other expenses.

**Definitions:** Approving Trustees – means any 2 of the other duly appointed Trustees.

Reimbursement – means the method by which OLETF pays a Trustee for out-of-pocket expenses incurred for Board-approved business expenses, including travel and hotel accommodation (where necessary).

Incidental expenses – Fees (parking, airports, etc.) and ground transportation plus tips given to services providers (taxi drivers, etc.).

**Policy Statement and Implementation:**

Trustees who use personal funds for OLETF business related travel or other OLETF -related expenses shall be reimbursed in accordance with this Policy.

Reimbursement. Yearly Budget Allocation is made for expense reimbursements under this Policy. Reimbursement shall be provided only for expenses related to service as a Trustee.

Criteria for Reimbursement Approval. As per policy, any two of the other Trustees of the Board shall consider and decide whether to approve any Trustee’s reimbursement. Advance approval is not required, but, when requested by a Trustee, may be sought. When considering approval of a request, the following factors may be considered.

- i) Business purpose of the expense or travel is valid and directly related to official OLETF business and service as a Trustee of OLETF; and does not include unrelated business or personal travel or companion travel expenses;

- ii) Expenses are in accordance with this Policy, reasonable and necessary and conform to any requirements imposed by the Canada Revenue Agency (“CRA”) and other regulatory agencies as applicable; and
- iii) All required accompanying documents and receipts are complete and accurate.

#### **Request, Review and Approval of Trustee Expense Reimbursement**

The following process shall be followed for Reimbursement:

- i) A Trustee seeking Reimbursement for expenses shall submit a completed OLETF Expense Report Form (and any other necessary forms) and required receipts within 90 days of the event for which the expense is incurred.
- ii) A Trustee seeking Reimbursement must sign their completed OLETF Expense Report Form prior to being approved by two (2) other Trustees.
- iii) A Trustee’s signed Expense Report shall be reviewed for approval by any other Trustees of the Board and OLETF Administrator, with no Trustee permitted to review or approve their own request. When independent Trustees approve the expenses, Reimbursement shall be processed through OLETF’s administration process.
- iv) Reimbursement requests using a OLETF Trustee Expense Report Form (Appendix 1) shall identify the following information for each expense:
  - a. The purpose for the expense or travel.
  - b. Date the expenses were incurred.
  - c. A description and other details (not shown on receipt) of the expenses incurred (*e.g.*, name of the hotel, restaurant, city, business,).
  - d. The starting and ending points of travel for any automobile mileage reimbursement.
  - e. The names of all other people whose expenses are covered by the request for a reimbursement, including their relationship to OLETF.
- v) Any Trustee seeking Reimbursement shall obtain and provide an itemized receipt for every expense for which a receipt is made available. If a receipt is not issued or is lost, in lieu of the receipt, the Trustee shall affirm the expenditure and provide a detailed explanation of the expense in writing.

### **Other Reasonable and Necessary Expenses**

- i) Reasonable and necessary expenses meeting the Criteria for Reimbursement Approval but not otherwise described by this Policy may be reimbursed when documented and explained to the Board.
- ii) Specific Guidance for Travel
  - a. Lodging. Trustees shall seek reasonable lodging based on the location to which they may be traveling. Lodging is not provided for Trustees attending meetings in their resident city.
  - b. A lodging receipt shall include the name and location of the lodging establishment, dates of stay, and separate amounts for charges such as lodging, telephone calls, meals and incidentals. Meals and incidentals on lodging receipts must be itemized.
  - c. Trustees shall be reimbursed for Wi-Fi, telephone, fax, and computer connection costs that are reasonable and necessary for conducting OLETF business.
  - d. Air Travel. Trustees shall purchase reasonably-priced tickets available using a commercial discount airfare or customary standard (coach or equivalent) airfare. Additional airline charges for seat assignment and/or for up to two checked bags are a reimbursable expense. Trustees shall make timely reservations to secure advance-purchase pricing. Other expenses such as upgrades, priority boarding, or excess baggage are the responsibility of the Trustee and are not eligible for reimbursement.
  - e. Rental Cars. Vehicle rental is authorized when it is more practical or less expensive than the use of other transportation. Car-rental company mileage charges are reimbursable, but Trustees are not otherwise provided a mileage allowance for distances driven in a rental car. The cost of gas and collision/loss damage/liability/personal accident/personal effects insurance for a rental car are reimbursable.
  - f. Private Automobiles. OLETF shall reimburse Trustees the current standard mileage allowance prescribed by the CRA for use of a private automobile, based on the actual driving distance by the most direct route. Such reimbursement is made in lieu of any payment of actual automobile expenses. The current 2022 rate established by CRA is currently 61¢ per kilometre for the first 5,000 kilometres driven and 55¢ per kilometre driven after that. The rate is adjusted each year by CRA.

g. Combining Company and Personal Travel

If a Trustee takes an indirect route or interrupts a direct route for any reason other than OLETF related business, OLETF shall reimburse only for the portion required for OLETF related business purposes and two other Trustees of OLETF will be responsible for determining the appropriate portion.

**Expenses that are Not Reimbursable**

The following expenses are presumed not to be reasonable or necessary. These expenses are not eligible for Reimbursement unless the Board of Trustees of OLETF makes and enters into the minutes an affirmative determination that such an expense is reasonable and necessary, including a description of the circumstances and justification for that determination:

- a. Alcohol
- b. In-room movies and mini-bar charges
- c. Life insurance, flight insurance, personal automobile insurance and baggage insurance
- d. Loss/theft of cash, airline tickets, personal funds or property
- e. Lost baggage or excess baggage charge for personal items
- f. "No-show" charges or penalties for flights, hotel and car rental incurred due to non-OLETF related changes in schedules
- g. Traffic fines
- h. Personal travel portion of a trip
- i. Tips or service gratuities in excess of 20%
- j. Discretionary upgrades (air, hotel, car, etc.)
- k. Expenses of any person other than the Trustee, any other Trustee or other person when for a documented and prudent business purpose.

**Procedure Responsibilities:**

**Per Diems – Application for Travel Advance – Prior to Travel Date**

Alternatively, the Board of Trustees has the authority and has set per diems in advance to cover all travel and other expenses incurred by a Trustee on behalf of OLETF. The Trustees have no recourse to be reimbursed for any expenditures greater than the per diem provided. **Appendix 2** of this Policy must be completed and approved prior to any travel expenses being incurred by the Trustee.

The Board of Trustees utilizes an *OLETF Expense Report Form* **Appendix 1** to document reimbursements of expenses and **Appendix 2** for a travel expense

advances. OLETF administration shall make authorized payments through regular Accounts Payable procedures.

Each calendar year, OLETF administration /accountants shall report to the Board of Trustees a summary of all incurred Reimbursements through a budget vs. actual expenditures report.

**Enforcement:** The Board of Trustees enforces this Policy.

**Superseding Effect:** This Policy supersedes all previous policies and memoranda concerning the subject matter. Only the Approver may authorize exceptions to this policy.

**References and Related Documents:**

OLETF Expense Report Form

CRA <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/automobile-allowance-rates.html>

**Policy Title:** Trustees Expense & Travel Reimbursement

**Policy Number:** OLETF (T-01)

**Review Frequency:** Every 3 years, or earlier if needed 2025

**Approval Date:** October 21, 2022

**Implementation Date:** October 21, 2022

**Authority:** Onion Lake Education Trust Fund – Trust Deed 2015

**Scope:** This Policy applies to the Board of Trustees

**Responsible Division:** OLETF Administration processes all expense claims in accordance with this policy.

**Superseding Effect:** This Policy supersedes all previous policies and memoranda concerning the subject matter. Only the Board of Trustees may authorize exceptions to this policy.

**Schedule Attached:** Appendix 1 - OLETF Expense Report Form  
Appendix 2 – Authorization for Travel Advance

**ONION LAKE EDUCATION TRUST FUND (“OLETF”)  
TRAVEL & EXPENSE REIMBURSEMENT POLICY  
EXPENSE CLAIM FORM – ACTUAL**

**Effective Date:**                      **October 2022**

P.O. Box #54  
Onion Lake, SK S0M 2E0

**PURPOSE:**

Approved by Trustee: \_\_\_\_\_ Date: \_\_\_\_\_

## APPENDIX 2

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### ONION LAKE EDUCATION TRUST FUND ("OLETF") TRAVEL & EXPENSE REIMBURSEMENT POLICY EXPENSE CLAIM FORM – TRAVEL ADVANCE

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#### POLICY T-001-19

Title: Board of Trustees Travel & Expense Reimbursement Policy

Effective Date: October 2022

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#### AUTHORIZATION FOR TRAVEL ADVANCE - PRIOR TRAVEL DATE - EXPENSE CLAIM

DATE: \_\_\_\_\_

NAME: \_\_\_\_\_

REASON – AGENDA/ITINERARY TO BE ATTACHED OR EMAIL CONFIRMING MEETING:

LOCATION OF MEETING: \_\_\_\_\_

AT WHAT CELL NUMBER CAN YOU BE CONTACTED: \_\_\_\_\_

WHAT DAY ARE YOU LEAVING: \_\_\_\_\_

RETURN DATE: \_\_\_\_\_

MILEAGE:	\$ _____	km x \$ .61
MEALS:	\$ _____	Breakfast x \$ 22.00
	\$ _____	Lunch x \$ 22.00
	\$ _____	Dinner x \$ 53.00
INCIDENTAL:	\$ _____	Per Day x \$20.00 (overnight only)
LODGING:	\$ _____	Night x \$150.00 (Advance)
<b>TOTAL:</b>	<b>\$ _____</b>	

#### AUTHORIZATION & APPROVAL

TRUSTEE: \_\_\_\_\_

OLETF PER: LINETTE FOX: \_\_\_\_\_