

ATLANTIC PROVINCES SPECIAL EDUCATION AUTHORITY

[ASL Translation](#)

Procedure Title: Travel Procedure

Reviewed/Revised: September 2024

APSEA recognizes its responsibility to reimburse employees for ordinary expenses incurred while traveling on APSEA business. The purpose of this procedure is to ensure employees are aware of allowable travel expenses and that expense reimbursement is applied consistently throughout APSEA.

Collective Agreements

Provisions of the collective agreements will prevail insofar as they are applicable to travel. Relevant sections are referred to in Appendix A.

Reimbursement of Expenses

Employees who are required to travel for work will be reimbursed for reasonable travel costs incurred. Reasonable travel costs may include:

- kilometrage;
- accommodations;
- meals;
- parking;
- bridge, highway, and other tolls;
- rental vehicles;
- airfare;
- taxis, rideshares, public transportation, buses; and
- incidentals.

Expenses not Eligible for Reimbursement

- Meals that are provided or included in a conference or registration fee.
- Meals that are provided or included at a meeting.
- Alcoholic beverages.
- Movie rentals.
- Dry cleaning.
- Personal telephone calls.
- Parking fines or traffic violations.

- Kilometrage not related to APSEA business.
- Any other personal expenses not listed above.
- Any other expense not deemed reasonable by the finance department.

Submission of Expense Claims

Expenses will normally be reimbursed through automatic deposit with the regular biweekly pay after they have been approved by the direct supervisor. Employees are to submit their expense claims monthly.

Receipts must be obtained and submitted to support all travel expenditures except for the following:

- kilometrage;
- bridge and highway tolls;
- parking meters;
- per diem meal allowances;
- per diem incidental expenses; and
- per diem private accommodations.

Where the employee certifies that the receipt was lost, accidentally destroyed, or unobtainable, a personal declaration may replace the receipt. Credit card transaction records are not acceptable as receipts.

At year-end, all expenses must be submitted (with receipts) with a deadline of the 2nd Friday of April as the last day of submission for the previous fiscal year. **Claims made after this date for the previous fiscal year's expenses may not be accepted.**

Privately Owned Vehicle

Employees shall normally use only the most direct routes and shall claim only for the distance necessarily driven on APSEA's business during the period claimed.

Employees are responsible for obtaining sufficient insurance coverage and for the payment of all premiums. APSEA assumes no financial responsibility, including the deductible in the event of an accident, beyond payment of the authorized kilometrage rate.

Expense claims must contain sufficient information so that kilometrage can be audited for accuracy. Reasonable explanations must be provided for the kilometrage in excess of the most direct route.

Kilometrage

Kilometrage is paid for actual travel incurred at the current provincial government rate for Nova Scotia (effective April 1 of each fiscal year). Employees who use their own vehicle on the employer's business shall be paid at the current rate for kilometrage over and above those kilometers they normally incur to travel from and to their residence and their APSEA designated work location. Kilometers will be calculated using the most direct or expeditious route.

For reference, please review the following articles of the appropriate collective agreements:

- APSEA/NSTU - Article 43.01
- APSEA/NSGEU - Article 29.04
- APSEA/NBU - Article 27.01

Per Canada Revenue Agency, if your travel begins from your home, you need to subtract the distance that you would normally commute to your APSEA designated work location. This is because the distance from your home to your APSEA designated work location is considered personal commuting and not business travel.

Here is how you can adjust your calculation:

1. Calculate the distance from your home to the APSEA designated work location: This is your personal commuting distance.
2. Calculate the distance from your home to the business destinations: This is the total distance you travel for the business purpose.

Subtract the personal commuting distance from the total distance travelled for business purposes: The difference will be the business travel distance you can claim.

Example 1 - Travel Begins from Home

- Distance from home to APSEA designated work location (personal commuting distance): 20 km (one way)
- Distance from home to business destinations: 200 km

Steps to Calculate Business Travel:

1. **Determine the personal commuting distance:** Home to APSEA designated work location = 20 km (one way) 40km round trip
2. **Calculate the total travel distance:** Home to all locations required for business purposes and back home = 200 km

3. Subtract the commuting distance from the total travel distance:

Calculation:

- Total travel distance: 200 km (total) - 20 km (commute from home) - 20 km (commute to home) = 160 km (business travel)
- Claim would be for 160 km

Example 2 - Travel Begins from APSEA Designated Work Location

- Distance from APSEA designated work location to business destinations: 100 km

Steps to Calculate Business Travel:

1. **Calculate the total travel distance:** APSEA designated work location to all locations required for business purposes and to designated work location = 100 km.
 - a. In this case the total distance travelled = the total business travel
 - b. Claim would be for 100 km

Note: If travel began from the APSEA designated work location to all business locations and ended at home, the one-way personal commuting distance would be subtracted from the total distance travel to calculate the business travel distance.

Example 3 – Taking Scenic Route

If the same employee goes to their APSEA designated work location in the morning and later that day travels 50 kilometers to a business meeting and returns to the designated work location later that day but decides to take a scenic route (during their lunch hour) that requires a trip of 65 kilometers, they would be entitled to be compensated for 100 kilometers (as the return trip was not the most direct or expeditious route).

Employees shall use only the most direct route unless another route is preferable in the circumstances. Instances when another route may be preferable include:

- if the most direct route is a secondary road, and another route would take less time;
- when road construction may result in significant delays; or
- if safety is a consideration.

An explanation should be added to an employee's expense claim to clarify why the alternate route was selected.

Employees shall claim only for the distance necessarily driven on APSEA's business during the period claimed. Kilometrage driven for personal reasons shall not be claimed.

Expense claims must contain sufficient information so that kilometrage can be audited for reasonableness. Expense claims should include the following information:

- date of travel;
- where the travel began;
- all the places travelled;
- total distance traveled;
- distance from home to APSEA designated work location if started from or ended at home; and
- total business travel distance (total distance less personal commuting distance if applicable).

Exceptions to the kilometrage calculations must be approved in advance, in writing by the Director of Finance and Administration.

Volunteer Drivers

To support accessibility, employees may use the services of a volunteer driver when deemed required by the direct supervisor. The employee will submit an expense claim for the kilometers driven by the volunteer and provide this reimbursement to the driver. The cost of additional meals, incidentals and accommodations will be reimbursed for both the employee and the volunteer following the travel procedure and as deemed appropriate by the direct supervisor.

Accommodations

When booking commercial accommodation price, location, and suitability will be considered. Approval should be pre-authorized by the employee's direct supervisor, before booking.

In instances when commercial accommodation is required, an administrative assistant (first point of contact) or the purchasing clerk (second point of contact) will make the booking and arrange for the cost to be billed directly to APSEA. The preferred list of accommodations, as provided by the purchasing clerk, should be used for bookings. When these options are not possible, other options may be used such as the use of third-party booking sites and booking accommodations directly using the APSEA credit card for payment. This list will be made available to employees on the APSEA Staff Portal.

Employees must provide a minimum of 48 hours' notice to administrative assistants or purchasing clerk for bookings to be made on their behalf, otherwise the employee must make bookings directly. If due to time constraints the employee must book their own accommodations, proper pre-authorization must be received. Employees will be reimbursed for the actual and reasonable expenses for accommodation not directly billed to APSEA, upon submission of an expense claim with appropriate receipts.

Employees should normally stay at establishments from the preferred accommodations list (available from administrative assistants or purchasing clerk) or those offering government rates or other discounts.

When travel plans change and accommodation is not required, the employee is responsible for cancelling the reservation themselves with the commercial establishment. Proof of cancellation shall be obtained (i.e., email, cancellation number and agent's name).

When an employee is required to be away overnight, the employee's supervisor may authorize the use of private accommodation (staying with a relative or friend). Where the use of private accommodation is approved, employees may be reimbursed up to a maximum of \$40.00 per night.

Meal Allowances

The amounts that can be claimed for meals, including taxes and gratuities, are the actual amounts expended up to the specified maximum, as follows:

Breakfast	\$ 8.00
Lunch (mid-day)	\$15.00
Dinner (evening)	\$20.00

The cost of breakfast may only be claimed on the first day of travel if it is necessary for travel to begin before 6:30 am.

Employees may not normally claim lunch while providing service to their assigned caseload. Exceptions may include overnight travel and instances when the supervisor or another employee who is eligible to claim the lunch meal is travelling with the itinerant employee for the day.

The cost of the evening meal may only be claimed when an employee cannot return to their residence before 6:30 pm.

Reimbursement more than the prescribed per diem rates will only be paid in exceptional circumstances and must be approved by the direct supervisor.

Meal allowances may not be claimed when meals are provided at the APSEA Central Office, included as part of a conference, meeting or other event, or included with air or other travel.

Tips and Gratuities

When claiming per diem meals, tips and gratuities are provided for in the per diem amount. Tips are allowed on food and only up to 15% of the total after-tax amount.

Rental Vehicles

Employees may travel by rental vehicle if it is the most economical means of transport, or at the discretion of the direct supervisor when determined reasonable under the circumstances. Kilometer reimbursements may not be claimed for rental vehicles.

Prior to accepting control of the rental vehicle, and upon return of the vehicle, the employee must perform an inspection of the vehicle with the rental company and identify any damage to the rental agreement. The employee must report to their supervisor any loss or damage to a rental vehicle.

Where reasonable and practical, only compact-sized vehicles shall be rented, unless the cost of another size of vehicle is provided at a better rate. Full-size or specialty vehicles may be authorized only when warranted by:

- the number of passengers to be carried;
- the bulk or weight of the goods to be transported;
- provision of winter tires; or
- extenuating circumstance.

Drop-off charges will not be reimbursed unless preauthorized and may be authorized only where it is cost-effective.

The respective administrative assistant or purchasing clerk will make the arrangements for booking and billing of the rental vehicle for payment directly billed to APSEA. In some circumstances, an employee who pays for the rental vehicle directly can be reimbursed upon receipt of their expense claim with appropriate receipts.

Rental insurance is provided on rentals in Canada when bookings are made using the APSEA credit card therefore employees should decline rental insurance. If renting a vehicle outside of Canada, employees should accept all insurance coverage at the time of rental.

Air Travel

Standard for Air Travel – Arrangements for air travel will be made by the respective administrative assistant. The standard for air travel is economy class. This may be varied only when an additional cost is justified by reasons such as there being no less expensive class of air travel available and a delay in travel is unacceptable, with authorization. Discount and reduced fares shall be selected rather than full-fare economy when these rates are available.

The various restrictions or benefits that may apply to certain special fares should be considered when determining the most economical means of travel available.

Ground Transportation – The cost of transportation to and from an airport may be claimed, and wherever practical, such travel should be by airport bus or other economical means.

Refunds of Airfare – A refund of airfare paid by an airline to an employee who is bumped or voluntarily postponed their flight at the request of the airline, will be refunded to APSEA.

Taxis, Rideshares, Public Transportation and Buses

In general, taxis, rideshares (e.g., Uber) and public transportation may be used for short trips if it is the most economical means of transport, or at the discretion of the direct supervisor when determined reasonable under the circumstances. The points of departure and destination must be indicated. While at the APSEA Central Office, taxi chits are available for local travel.

Buses may also be used for traveling longer distances (e.g., between provinces), as deemed appropriate in the circumstances by the supervisor. An administrative assistant (first point of contact) or the purchasing clerk (second point of contact) will make the booking and arrange for the cost to be billed directly to APSEA.

Bookings must have proper pre-authorization, and employees must provide a minimum of 48 hours' notice to administrative assistants for bookings to be made on their behalf, otherwise the employee must make bookings directly. When reimbursement to the employee is required, it will be made upon receipt of an expense claim with appropriate receipts.

Incidental Expenses

Employees will be reimbursed an allowance of \$5.00 per night to cover incidental out-of-pocket expenses for which no other allowance is provided.

APPENDIX A

Collective Agreements

APSEA's collective agreements include provisions for reimbursement as noted below.

Nova Scotia Teachers' Union (NSTU)

ARTICLE 43 – TRAVEL EXPENSES

Nova Scotia Government and General Employees' Union (NSGEU)

ARTICLE 29 – TRAVEL REGULATIONS ARTICLE 13 – CALLBACK

New Brunswick Union of Public & Private Employees (NBUPPE)

27.02 Meal, Incidental & Accommodation Allowance