



TITLE: EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT

ADMINISTRATIVE REGULATIONS

- 1.1 Reimbursement of Expenses to Attend Professional Development Conferences, Workshops, Seminars, Training Courses and Meetings Away From the Community in Which the Employee Normally Works

Expenses for the following items shall be paid upon the submission of the approved form (Appendix A):

- 1.2 Registration fee.
- 1.3 Hotel accommodation for the days of the event and the previous evening if necessary because of distance: such accommodation to be at the hotel in which the event is taking place if available. Private stays with friends or family are acceptable and a cash payment or gift at an amount established by the Board may be provided to the friends or family.
- 1.4 Travel costs to and from the place in which the event is being held:
- if by air, economy class fare, or special discount fares if available, plus ground transportation:
 - if by car, the current per kilometre reimbursement rate applied to the lesser of: the distance from community of work to community of conference, workshop, seminar, training course or meeting and,

the distance from community of home to community of conference, workshop, seminar, training course or meeting as established by an official Ontario or Canadian road map
 - parking fees for the days of the event and the previous evening if necessary.
- 1.5 Meals to the maximum of the rates established by the Board for breakfast,

lunch and dinner where supported by receipts.

- 1.6 Other necessary and reasonable out-of-pocket expenses when supported by appropriate receipts.

2.1 Reimbursement of Expenses Incurred in the Performance of Work-Related Duties

Expenses for the following items shall be paid upon the submission of the approved form (Appendix B):

- 2.1 Hotel accommodation for the evening previous to performing the job-related duties if necessary because of distance. Private stays with friends or family are acceptable, and a cash payment or gift at an amount established by the Board may be provided to the friends or family.
- 2.2 Travel at the established rate per kilometre applied to lesser of the distance from home to workplace or from workplace to workplace as established by an official Ontario or Canadian road map or other approved measurement.
- 2.3 Meals to the maximum of the rates established by the Board for breakfast, lunch and dinner where supported by receipts.
- 2.4 Other necessary and reasonable out-of-pocket expenses when supported by appropriate receipts.

PROCEDURES

1.1 Forms for the Submission of Employee Travel Expenses

- 1.2 The form for the submission of approved professional development conference, workshop, seminar, training course or meeting travel expenses shall be as attached to this policy as Appendix A.
- 1.3 The form for the submission of all other approved travel expenses shall be as attached to this policy as Appendix B.

2.1 Submission and Approval of Employee Travel Expense Forms

- 2.2 Employee travel expense forms must be approved by the employee's immediate supervisor and the appropriate regional or business superintendent as the case may be.
- 2.3 The appropriate travel expense claim form must be submitted within thirty days of the incurrance of the expense in the case of a conference or workshop or other such single occurrence event and fifteen days in advance of the conference or workshop if an advance is requested.
- 2.4 All other travel expense forms are to be submitted on a monthly basis.

APPENDIX A

District School Board Ontario North East P.O. Box 1020 Timmins, Ontario P4N 7H7 Telephone (705) 360-1151 Facsimile (705) 268-7100		PROFESSIONAL DEVELOPMENT AUTHORIZATION & FINAL EXPENSE FORM	
Name		Address To Which Cheque Is To Be Sent If Not School	
Workplace			
Date(s) of Professional Development Activity		Name & Place of Professional Development Activity	
ADVANCED REQUIRED <input type="checkbox"/> Amount _____ If Direct Deposit, Employee # _____ ESTIMATED TOTAL COST _____		ACCOUNTING TO FORWARD REGISTRATION <input type="checkbox"/> (Please include completed registration form with this notice)	
CHECK as appropriate: SCHOOL P.D. <input type="checkbox"/> BOARD P.D. <input type="checkbox"/> OTHER P.D. <input type="checkbox"/>		FOR OFFICE USE ONLY <input type="checkbox"/> Ministry Funds <input type="checkbox"/> Special Funding Acct# _____ <input type="checkbox"/> Account Code # _____	
Claimant's Signature _____		DATE _____	
Principal's Signature _____		DATE _____	
Superintendent of Schools or Designate's Signature _____		DATE _____	
Account # _____		Vendor # _____	
FOR OFFICE USE ONLY			
FINAL EXPENSES			
			Totals
# of km	0	0.50	\$0.00
		# of Meals	
Meals:	Breakfast		
	Lunch		
	Dinner		
Registration (if NOT paid in advance by the Board)			Registration (if paid by Board) _____
Airfare (if NOT billed to the Board)			Airfare (if billed to Board) _____
Ground Transportation (taxi, rental with gas etc.) _____			
Accommodations:	No. of Nights	Rate per Night	
	0	\$0.00	\$0.00
Parking _____			
Other (please describe) _____			
TOTAL FINAL EXPENSES			\$0.00
TOTAL ADVANCE			
DUE FROM (TO) BOARD			\$0.00

Meal Maximums
(must have receipts)

Breakfast - \$20.00
 Lunch - \$25.00
 Dinner - \$35.00

I hereby certify the above statement of expenses to be correct and have not been charged on any Board visa.
I confirm that I have not made a claim for any of these expenses from any other source.

Claimant's Signature _____	DATE _____	
Principal's Signature _____	DATE _____	
Superintendent of Schools or Designate's Signature _____	DATE _____	

FOR OFFICE USE ONLY

NOTE: ACCOMODATIONS: Maximum single rate at hotel or conference rate. Rate per night must include all taxes.
 MEALS: Receipts are required if claiming meals to the meal maximums

After approval: Superintendent or Designate Principal Employee Accounting (if advance required)
 Guideline for completion is available on Docushare

APPENDIX B

DISTRICT SCHOOL BOARD ONTARIO NORTH EAST

P. O. Box 1020
 Timmins, ON P4N 7H7
 Tel: (705) 360-1151
 Fax: (705) 268-7100

STATEMENT OF
 TRAVELLING EXPENSE

Name		Address To Which Cheque Is To Be Mailed							
Workplace		FOR DIRECT DEPOSIT PLEASE INCLUDE YOUR EMPLOYEE#							
Date	Car/Km	Rate	Total	To & Return	Purpose	Meals	Other	Total	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
		0.50	0.00					0.00	
								Due	0.00

For Car Pool Purposes: On the line below, please print the names of the people that have car pooled with you.

NOTE: Receipts for all meals and other expenses are to be submitted with this statement.

I hereby certify the above statement of expenses to be correct and have not been charged on any Board visa.
 I confirm that I have not made a claim for any of these expenses from any other source.

Meal Maximums
 (must have receipts)
 Breakfast - \$20.00
 Lunch - \$25.00
 Dinner - \$35.00

A/P NO. _____
 VENDOR NO. _____
 CHEQUE NO. _____

Claimant's Signature _____
 Date _____
 Approved by _____
 Date _____



Travel, Meal and Hospitality Expenses Directive

District School Board Ontario North East

**September 2011
(Updated September 2017)**

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Travel, Meal and Hospitality Expenses Directive

1.0 PURPOSE

The purpose of this Directive is:

- to set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- to provide a framework of accountability to guide the effective oversight of public resources in the reimbursement of expenses;
- to set the parameters for the public disclosure of information about expenses.

APPLICATION AND SCOPE

This Directive sets out the rules for managing travel, meal and hospitality expenses for District School Board Ontario North East, including its classified agencies and other entities identified by legislation. They apply to:

- appointees;
- Board members;
- elected officials (e.g. school trustees);
- employees; and
- consultants and contractors engaged by the Board, providing consulting or other services.

The following definitions apply for the purpose of this Directive:

- Each of the above form part of what is considered Board.
- *Claimant* refers to any person making a claim under the terms of this Directive.
- *Approver* refers to the person with the authority to make approvals under this Directive.
- *Chief Executive Officer (CEO)* refers to the Director of Education.
- *Chair* refers to the person elected as Chair of the Board of Trustees.

The Directive does not prevail over legislation or a collective agreement.

2.0 PRINCIPLES

- Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency.
- Expenses for travel, meals and hospitality support Board objectives.
- Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- Legitimate authorized expenses incurred during the course of Board business and are reimbursed.
- Best practices are in place, including:
 - ✓ Prior approval to incur expenses is obtained.
 - ✓ Other options for meetings are always considered before travel is approved, including audio or video conferencing.
 - ✓ Corporate travel credit cards are used for authorized business travel and business related expenses.

3.0 MANDATORY REQUIREMENTS – GENERAL

- Written approval is required for the following before any arrangements are made.
 - ✓ International travel, and
 - ✓ Hospitality events involving alcohol
- Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.
- Hospitality is provided only when the event involves people from outside the Board. Functions involving only people who work for the Board (all those covered by this Directive) are not considered hospitality functions.
- Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver (e.g. a teacher cannot submit his/her principal's claim for lunch even if they were at the same event).
- Good record-keeping practices must be maintained for verification and audit purposes.

Claimants must:

- obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;
- submit original, itemized receipts with all claims (credit card slips are not sufficient). If there is not an itemized receipt, a written explanation must be submitted to explain why the receipt is unavailable and a description itemizing and confirming the expenses must be provided;

- submit claims by the middle of the month following the month in which the expense was incurred; a written explanation is required if not submitted within this timeframe;
- submit claims for expenses before leaving positions with the Board.

Approvers must:

- provide approval only for expenses that were necessarily incurred in the performance of Board business;
- provide approval only for claims that include all appropriate documentation (e.g., original itemized receipts);
- not approve their own expenses.

Note that should there be a situation where there is an overpayment to a claimant, it is considered a debt owing to the Board and must be repaid.

4.0 ACCOUNTABILITY FRAMEWORK

This Directive sets out the approval authority for travel, meals and hospitality expenses. In some cases, the level of approval is identified and also whether the authority can be delegated. In other cases, a requirement is stated (e.g., prior approval is required) without identifying an approval level.

The Director of Education or designate has the authority to establish additional rules regarding expenses. Any additional rules must be consistent with those laid out in this Directive and be necessary to meet specific operational needs. These rules do not replace any rules in this Directive, nor can they substitute higher rates of reimbursement for kilometres or meals. Additional rules must include the date of approval and must be accessible to everyone covered by the rules.

In addition, the Director of education or designate may modify the level of approval upward to a more senior level when authority is assigned to a manager/supervisor.

4.1 Managerial Discretion

For the purpose of this Directive, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Directive. There is no discretion to depart from the principles and the mandatory requirements of this Directive. All decisions should be taken very carefully.

When exercising discretion, the rationale must be documented and filed with the claim.

Approvers are accountable for their decisions, which must be:

- ✓ subject to good judgment and knowledge of the situation;
- ✓ exercised in appropriate circumstances; and
- ✓ comply with the principles and mandatory requirements set out in this Directive.

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- ✓ able to stand up to scrutiny by the auditors and members of the public
- ✓ properly explained and documented
- ✓ fair and equitable
- ✓ reasonable
- ✓ appropriate

It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

5.0 TRAVEL

This Directive applies whenever travel is required.

For the purpose of this Directive, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.

5.1 When travel is a part of the job.

There are some jobs where frequent travel is a requirement – part of the regular job duties.

On hiring, managers should ensure staff are aware of the Directive and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g. pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.).

5.2 When travel occurs every now and then

In the majority of positions in the Board, travel usually occurs irregularly on an as-needed basis; for example, to attend training, meetings, conferences or consultations; representing the Board

at an event; etc. In some cases, employees will be asked by their managers to travel, and in others, the request may come from the employee.

5.3 Approvals for Travel

The following chart identifies the level for approvals for travel¹ for everyone covered by this Directive. In many cases, the authority for approval may be delegated. See below (section 5.4) for information on delegation of authority.

Approval for Travel Plans

Chart 1

Level of Approval Required in Ministries			
Role	Travel in Ontario ²	Travel in Canada and continental USA	International Travel
Trustees	By motion passed by the Board of Trustees	By motion passed by the Board of Trustees	By motion passed by the Board of Trustees
Chair and Vice Chair	Conferences: Same as Trustees Other: Director of Education	By motion passed by the Board of Trustees	By motion passed by the Board of Trustees
Director of Education	N/A ³	N/A ³	Board of Trustees
Superintendents	N/A ³	Director of Education	Board of Trustees
Principals/Managers	Superintendents	Director of Education	Board of Trustees
Employee	Principal/Manager/Supervisor ⁴	Director of Education	Board of Trustees
Consultant	Director of Education/ Superintendents/Manager of Plant Services	Director of Education	Board of Trustees

5.4 Delegation of Authority for Travel Approvals

¹ Note that these are the levels for approving travel, not for approving any expenses related to travel. Approval of expenses rests with the individuals in organizations that have financial approval authority.

² Travel within Ontario includes traveling outside the province when it provides a more economical route between provincial destinations.

³ Given the level of responsibility, no approvals are required.

⁴ According to the Board's delegation of authority.

The following chart provides direction on when and how the authority for approving travel requests can be delegated.

Position with approval authority	Can authority be delegated	Restrictions if delegated
Board of Trustees	<p style="text-align: center;"><u>no</u></p> <p style="text-align: center;">intention is that the authority be exercised at this level</p>	n/a
Director of Education	<p style="text-align: center;"><u>yes, but not for direct reports</u></p> <p style="text-align: center;">for others, delegation limited to the superintendents level, no further delegation</p>	Subject to limitations/ requirements identified by the CEO

In the case where individuals are temporarily acting in positions with approval authority, they can exercise the full authority of the position provided that they do not approve their own travel plans or expenses.

5.5 Before Travelling

- ✓ Obtain prior written authorization required for international travel.
- ✓ As a best practice, obtain prior approval for any travel.
- ✓ If there is a change in your itinerary, you should:
 - report any changes to your approver as soon as possible; and
 - submit any changes through the travel management company or, if appropriate, an alternate travel agency.
- ✓ If you are eligible to use the corporate credit card, use it wherever possible to pay for your travel expenses.
 - information about the rules and applications for the corporate credit card can be found on DocuShare or obtained from the Manager of Financial Services.
- ✓ Secure passports, visas, immunizations, medications, as appropriate before you travel.
- ✓ Consult with your approver to ensure that your travel arrangements include accommodation for any special needs.
- ✓ Until the time that loyalty points can be accumulated through the Board corporate credit card, participation in frequent flyer or other loyalty programs is permitted provided that you:
 - chose the most cost-effective accommodation or method of travel;

and

- use the corporate credit card to pay for all travel expenses.

Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement.

International Travel

If travelling internationally (outside Canada and the continental USA), in addition to the obligations set out elsewhere in this Directive, the following rules apply.

Requests for international travel must include:

- ✓ prior written approval;
- ✓ acknowledgement that all appropriate approvals are in place;
- ✓ written rationale demonstrating critical value of travel for Board priorities and interests, and details how the travel will produce a benefit for the Board;
- ✓ documentation showing detailed itemization of anticipated expenses (note that the lowest cost and most reasonable method of travel must be used);
- ✓ Board confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel.

On an international flight, business class seating may be permitted with prior approval of the Director of Education.

When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

Medical and Health Insurance

Eligible Board employees⁵ are covered under the employer's health insurance plans in the event of illness or injury. The cost of additional private medical/health insurance will not be reimbursed for travel within Canada.

Other appointees and consultants should speak to their organization to assess their coverage for medical and health insurance within Canada.

Travelling outside of Canada

You are responsible for arranging appropriate out-of-country medical insurance.

⁵

For information about eligibility for medical, health and travel accident insurance coverage, see the relevant collective agreement, as appropriate.

For Board employees, this cost is reimbursable and can be charged on the corporate credit card.

When purchasing out-of-country medical insurance, it is advised that you also purchase the option that allows for immediate payment of costs at the time of the incident (i.e., up-front payment option).

Appointees and consultants should speak to their organizations about reimbursement for out-of-country insurance.

Travel Accident Insurance

Eligible Board employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveler's expense – it will not be reimbursed.

Other appointees and consultants should speak with the organization to assess their coverage for travel accident insurance.

Vehicle Insurance

For Board Employees

If you rent a vehicle, you should purchase the collision damage waiver coverage offered by the rental company. The insurance costs can be claimed as a travel expense.

Using a Personal Vehicle

If you use your personal vehicle while on Board business, the following apply.

- ✓ The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- ✓ It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
- ✓ The Board will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- ✓ The Board is not responsible for reimbursing deductible amounts related to insurance coverage.
- ✓ In the event of an accident, you will not be permitted to make a claim to the Board for any resulting damages.

5.6 Transportation – How To Get There

Board employees should make travel reservations through an authorized travel agency or use the online booking tools for travel arrangements (e.g., airfare, rail, hotel, rental car).

Airplane

Air travel is permitted if it is the most practical and economical way to travel.

Economy (coach) class is the standard option for ticket purchase. Travel in business class must have prior approval by the CEO, and may be considered in the following circumstances:

- ✓ on international flights; or
- ✓ on flights within Canada and the continental United States of America if related to the provision of reasonable accommodation (e.g., health reasons).

Train

Travel by Train is permitted when it is the most practical and economic way to travel.

A coach class economy fare is the standard.

Business class may be acceptable with prior approval in limited circumstances such as:

- ✓ the need to work with a team;
- ✓ choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a ticket for VIA 1, where the meal is included);
- ✓ accommodation requirements; and
- ✓ health and safety considerations.

International train travel should be at the Canadian equivalent to coach class.

Vehicle

Choosing the Appropriate Vehicle

When road transportation is the most practical, economical way to travel, the order of preference is:

- ✓ Board vehicle
- ✓ rental vehicle
- ✓ personal vehicle, if it is more economical than a rental vehicle;

If you travel frequently as part of your job, these arrangements should be made when you are hired.

Use of a personal vehicle must be discussed in advance with your approver. The Board will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.

Board Vehicle

Board vehicles may be:

- ✓ used only for Board business; and
- ✓ operated only by someone with a valid Ontario driver's license for the appropriate class of motor vehicle.

For Board employees, Board vehicles can be operated only by people authorized under the OSBIE Vehicle Fleet Policy.

You can have a passenger in a Board vehicle only if the passenger's travel is related to Board business, unless prior approval is obtained.

Appointees and consultants should follow the rules approved by their organization.

Rental Vehicle

When renting a vehicle, a full size model or its equivalent is required. Any exceptions must be:

- ✓ documented and approved prior to the rental if possible; and
- ✓ guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations.

Luxury and sports vehicles are prohibited.

To avoid higher gasoline charges, refuel your rental car before returning it.

Board employees:

- ✓ Use the preferred car rental agency as arranged by the Board.
- ✓ To ensure that the Board – as employer – provides liability coverage when you are renting a vehicle in the province on Board business, you must:
 - name the renter as District School Board Ontario North East, and
 - list yourself and any other drivers on the rental contract.

Appointees and consultants should follow the rules for renting vehicles approved by the organization.

Personal Vehicle

The Board assumes no financial responsibility for personal vehicles. The Board will, however, pay the kilometric rate if you are, with prior approval, using your own vehicle for Board business.

If you will be driving more than 200 kilometers in a day, you should consider using either a Board or a rental vehicle.

If you are going to drive your personal vehicle for more than five days within a single calendar month – even if you are not exceeding 200 kilometers in a single day – you should consider lower cost options, such as vehicle rental or audio or video conferencing.

The approver must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the distance per trip. If a decision is made, with your approver, for you to continue using a personal vehicle, both your research and the rationale must be documented.

If using a personal vehicle, keep daily logs to track the business use.

Accident Reporting

All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

- ✓ If you are using a Board vehicle, advise the Board's fleet coordinator.
- ✓ If you are using a rental vehicle, advise the rental car agency and contact the insurance provider to initiate a claim.
- ✓ If you are using a personal vehicle, advise your own insurer.

Reimbursement and Rates

Reimbursement rate is the reasonable rate set by Revenue Canada in the Income Tax Act (for 2017, \$0.54 per kilometer for the first 5,000 kilometers and \$0.48 for mileage thereafter).

Rate is revised annually in January of each year to reflect the rates set out in the Income Tax Act for kilometer reimbursement.

Expense claims must be submitted with distances calculated in kilometres.

For claimants who can use Docushare, the appropriate rate for reimbursement by kilometre is applied automatically when a claim is submitted electronically through Docushare.

Parking and Tolls

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on Board business.

Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

There is no reimbursement for traffic or parking violations.

Taxis

Prior approval to use a taxi should be obtained whenever possible.

Taxis may be justified in cases where:

- ✓ group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
- ✓ taking a cab allows you to meet an unusually tight schedule for meetings.

Taxis may not be used to commute to work or home except under exceptional circumstances; for instance:

- ✓ weather, health or safety conditions indicate it is the best, appropriate option; or
- ✓ transport of work-related baggage or parcels is required.

5.7 Accommodation

In the normal conduct of business, reimbursement for overnight accommodation within your office area will be neither authorized nor approved. However, in emergency or highly unusual situations exceptions will be considered. For example:

- ✓ You are required to remain close to your office for periods long in excess of (your) standard working hours.
- ✓ Your services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management.

There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling.

Reimbursement will be made for single accommodation in a standard room.

For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.

Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.

Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:

- ✓ A maximum of \$30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed.
- ✓ The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

5.8 Other Kinds Of Expenses

Cash Advances

Board employees are to follow the Board's procedure on cash advances.

Passports, Visas and Immunization

You may be reimbursed for:

- ✓ the cost of a passport if you are traveling to the United States;
- ✓ the cost of a passport and/or visa, plus the cost of immunizations and medications if necessary, for international travel.

Personal Care

- ✓ You will not be reimbursed for personal or recreational items (e.g., the toothbrush if you forgot to bring from home, pay-per-view, or items from the mini-bar).

Tips/Gratuities

You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. Keep a record of gratuities paid.

Examples of reasonable amounts for gratuities include:

- ✓ 10%-15% on a restaurant meal
- ✓ 10% on a taxi fare
- ✓ \$2-\$5 for housekeeping for up to two nights in a hotel, up to \$10 for a longer stay
- ✓ \$2-\$5 per bag for a porter

Telecommunication

With prior approval, you may use your Blackberry or Board cell phone for business purposes when traveling. Speak with your approver to determine what is covered in your Blackberry or cell plan and how the Board wishes to handle long distance or roaming charges.

Wherever possible, you are expected to use the least expensive means of communication, such as:

- ✓ calling cards; and
- ✓ internet access.

Use audio or video conferencing whenever possible, as an alternative to travel.

If you are away on Board business, reimbursement will be made for:

- ✓ reasonable, necessary personal calls home for each night away; and
- ✓ additional business expenses, such as:
 - business calls
 - emergency calls from air or rail phones
 - internet connections and computer access charges
 - facsimile transmissions
 - word processing and photocopying services
 - rental and transportation of necessary office equipment

6.0 MEALS

Rules

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on Board business and you:

- ✓ are away from the office area (i.e., at least 24 km) over a normal meal period; or
- ✓ have prior approval for the expense (e.g., a business meeting within the office area that must occur over lunch).

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates.

Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

If you travel as a regular part of your job, your meals will not normally be reimbursed unless you have obtained prior approval.

Meal Rates within Board Jurisdiction

Reimbursement for meal expenses incurred within the Board jurisdiction is subject to the maximum rates set out in the chart below. These rates include taxes and gratuities.

Meals	Maximum Amount
breakfast	\$20.00
lunch	\$25.00
dinner	\$35.00

The rates are not an allowance. They are for individual meals – you must have eaten the meal to be able to submit a claim for reimbursement.

When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating breakfast and lunch, the combined rate is \$45.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal.

Note that it is not permitted to use a combined maximum rate and not claim for each of the meals. For example, it is not permitted to combine the maximum amounts for breakfast and lunch (\$45.00) to claim for brunch. Nor is it permitted to combine the maximum 3-meal rate (\$80.00) if only 2 meals are eaten.

Meal Rates outside the Board Jurisdiction, in Canada

Meal expenses for travel outside the Board jurisdiction, in Canada, is set at the same rates as Meal Rates within Board jurisdiction when one or two meals are claimed. Recognizing the increased cost of being outside the Board jurisdiction, a combined maximum 3-meal rate of \$100.00 per day, supported by receipts, will be permitted when three meals are eaten during the day, regardless of what is spent on each meal.

Meal Rates outside of Canada

Meal expenses outside Canada will be set at the same rate as Meal Rates outside the Board Jurisdiction, in Canada, converted to the funds used in each country.

7.0 HOSPITALITY

What is “hospitality” for the purpose of this Directive?

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the Board.

Rules

Functions involving only people who work for the Board are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this Directive: Board employees, appointees or consultants.

Hospitality may be extended in an economical and consistent manner when:

- ✓ it can facilitate Board business; and
- ✓ it is considered desirable as a matter of courtesy or protocol.

Expenses that do not fit the definition of Board hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches.

Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, below).

When hospitality is appropriate

Hospitality may be extended on behalf of the Board when:

- ✓ engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - representatives from other Boards;
 - the broader public sector;
 - business and industry;
 - public interest groups; or
 - labour groups
- ✓ providing people from national, international, or charitable organizations with an understanding or appreciation of Ontario and the workings of its school boards;
- ✓ honouring distinguished people for exceptional public service in Ontario school boards;
- ✓ the business of the Board includes hospitality functions; and
- ✓ other hospitality functions as approved by the Board of Trustees or the Director of Education, providing they conform to the rules listed in this section of the Directive.

Responsibilities regarding alcoholic beverages

- ✓ Prior written approval is required from Board of Trustees with no delegation of the authority.
- ✓ Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.
- ✓ Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is a business case.

- ✓ Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.

Planning the event

- ✓ Choose the location
 - Use a Board facility if there is one available and appropriate.
 - If a Board facility is not available and another is chosen, the Director of Education must provide prior approval.
- ✓ Minimize costs where possible, but have due regard for the guests' status, the size of the party, and the intended purpose.

Managing the guest list

- ✓ The host extending the invitation:
 - must document and justify the list of Board representatives;
 - keep the number of Board representatives to a minimum, limiting it to those who have a direct involvement in the purpose of the event;
 - may include the partner of a host or Board representative only when required by protocol;
 - may reimburse expenses incurred by a partner, as a guest of Board hospitality with the following provisions:
 - may be paid only on authorization of the Director of Education;
 - may include costs for travel, event tickets or tours;
 - must be paid directly to the partner concerned.
- ✓ For hospitality events where guests may include current or prospective vendors of record, approvers must:
 - obtain prior approval from senior management; and
 - avoid either the actual or perceived preferential treatment of any vendor.

Submitting the claim for reimbursement

- ✓ All expenses must be documented and include original itemized receipts.
- ✓ The claim must include event details regarding:
 - purpose;
 - date(s);
 - location;
 - type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
 - attendees
 - Board attendees (all people and positions covered by this Directive) listed by name;
 - other attendees listed by name and organization;
 - appropriate prior approvals.

Gift-Giving

Appropriate token gifts of appreciation, valued up to \$30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the Board. Gifts valued over \$30 must have prior approval.

8.0 EXPENSES FOR CONSULTANTS AND OTHER CONTRACTORS

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- ✓ Meals, snacks and beverages
- ✓ Gratuities
- ✓ Laundry or dry cleaning
- ✓ Valet services
- ✓ Dependent care
- ✓ Home management
- ✓ Personal telephone calls

Claims for Reimbursement of Expenses

Reimbursement for allowable expenses under this Directive can be claimed only when the contract with the Board specifically allows for it.

9.0 RESPONSIBILITIES

Employees and Appointees are responsible for:

- ✓ following the principles and rules set out in this Directive,
- ✓ being aware of the conflict of interest rules that govern the Board,
- ✓ being aware of any relevant statutes, directives, policies and guidelines.

Supervisors, Principals and Managers are responsible for:

- ✓ carrying out any delegated authorities and assigned tasks in accordance with this Directive,
- ✓ exercising managerial discretion judiciously,

- ✓ ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored,
- ✓ ensuring staff are aware of the requirements of this Directive,
- ✓ seeking timely direction when there are questions of application,
- ✓ taking appropriate action in the case of non-compliance.

Director of Education (or Chairs if appropriate) are responsible for:

- ✓ ensuring the Directive's principles and rules are implemented and monitored, including putting in place processes that support the Directive,
- ✓ delegating approval authority to appropriate levels within the Board except as restricted in this Directive,
- ✓ carrying out any delegated authorities and assigned tasks in accordance with this Directive,
- ✓ ensuring consistent application of the Directive (e.g. for all jobs requiring regular travel),
- ✓ ensuring that claims are fully documented by running regular spot checks,
- ✓ ensuring that all persons covered by this Directive are aware of their responsibilities under this Directive and of the appropriate conflict of interest rules,
- ✓ approving the service of alcohol at hospitality events.

Chairs are responsible for:

- ✓ ensuring all employees and appointees are made aware of their responsibilities under this Directive,
- ✓ ensuring the Directive is applied and monitored appropriately,
- ✓ ensuring that staff with delegated authority are able to effectively apply this Directive.

Board of Trustees is responsible for:

- ✓ approving international travel by persons in the Board,
- ✓ delegating approval authority to the Director of Education as set out in the Directive,
- ✓ providing written authorization if alcohol is served at a Board hospitality event,
- ✓ setting Board policy on travel, accommodation, meals and hospitality expenses.

Superintendent of Business/Finance is responsible for:

- ✓ specifying any reporting requirements, monitoring the application of the Directive and recommending improvements,
- ✓ reviewing this Directive every two years to identify possible adjustments or amendments,
- ✓ carrying out any delegated authorities and assigned tasks in accordance with this Directive.

10.0 DEFINITIONS

Appointee: A person appointed by the Board to undertake any function on behalf of the Board.

Approver: A person with the authority to make approvals under this Directive.

Chair: Someone appointed as head of the Board of Trustees regardless of whether the title “chair” is used.

Chief Executive Officer (CEO): The head of operations at the Board, namely the Director of Education.

Claimant: Anyone making a claim under the terms of this Directive.

Consultants and Contractors: Individuals or entities under contract to the Board providing consulting or other services.

Delegation of Authority: A written assignment by which a person who has a power, duty, function or responsibility under this Directive authorizes another person (identified by name or by position title) to exercise the power, duty, function or responsibility.

Employee: Individual employed by the Board.

Hospitality: The provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the Board.

Itemized receipt: Original document identifying the vendor with the date and amount of each expense item paid by the claimant.

Office area: The area surrounding the regular workplace, with a perimeter of 24km measured by the most direct, safe and practical route by road.