

Purpose

The Government of Ontario is committed to protecting the interests of taxpayers and strengthening accountability for organizations that receive public funding. In January 2011, the Government issued the Broader Public Sector (BPS) Expenses Directive to raise the level of accountability and transparency for BPS organizations. All BPS organizations must be in compliance with the BPS Expenses Directive.

The principles of the BPS Expenses Directive include:

- **Accountability**
Organizations are accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support business activities.
- **Transparency**
Organizations are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
- **Value for Money**
Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- **Fairness**
Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

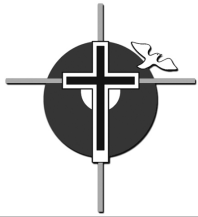
This administrative procedure establishes criteria and procedures for the reimbursement of travel accommodation, meals, hospitality and other expenses, including the use of Board credit cards so that the CDSBEO is compliant with the BPS Expenses Directive.

This procedure applies to trustees, all employees, external consultants and other contractors. This procedure is fair and consistent for all staff and trustees.

1. Procedures

1.1 General

- 1.1.1 All requests for travel and expense reimbursement must be submitted on a detailed “Travel and Expense Claim” Form (Appendix A), and accompanied by detailed itemized receipts. The form is also available electronically on the Board’s intranet site: [CDSBEO POLICIES AND PROCEDURES](#) under section C-Business, C3 Expenditure Guidelines. The form is an excel document called “Travel Expense



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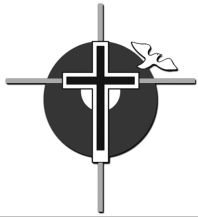
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Form”. See Appendix A.1.1.2 All Board employees should help to reduce “employee costs” incurred by the Board, by exploring other options before incurring travel costs.

- 1.1.3 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.
- 1.1.4 Expenses for a group must only be claimed by the most senior person present (ie. expenses cannot be claimed by an individual that are incurred by his/her superior).
- 1.1.5 Travel expenses incurred during the course of business will be reimbursed at the kilometer rate(s) approved by the Board and in effect at the time that the expenditure is incurred. The reimbursement rate will include a higher amount per kilometer for the first 5,000 kilometers travelled annually and then drop to a lower rate per kilometer for the remaining kilometers travelled annually. The reimbursement rate will be reviewed by the Board periodically to ensure its relevance and accuracy.
- 1.1.6 Reasonable and legitimate authorized expenses incurred during the course of Board business, with appropriate approval, will be reimbursed.
- 1.1.7 All travel and related expense claim forms must be signed by the claimant, approved by the claimant’s immediate supervisor and coded to an appropriate general ledger account code prior to being sent to the Accounting department for processing.
- 1.1.8 Accounting will monitor claims for compliance to this Administrative Procedure (see Appendix B) and will return any non-compliant claims to the person authorizing the claim for follow-up. Claims that have not been appropriately approved by an immediate supervisor will not be processed.
- 1.1.9 Employees who accept part-time positions, on their own accord, in more than one location are not eligible to be reimbursed for travel between these locations.
- 1.1.10 Claims should be submitted monthly in accordance with section 1.9.2 using the approved form. All expenses shall be claimed during the appropriate corresponding budget year.
- 1.1.11 This Board assumes no obligation to reimburse expenses that are not in compliance with this procedure.
- 1.1.12 In the event that an overpayment occurs, the claimant shall be required to repay any and all such overpayments received. This may be resolved by deducting the amount from a subsequent expense claim.



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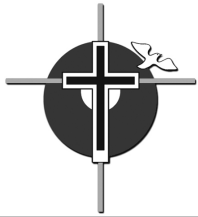
- 1.1.13 All staff and trustees provided with Board owned equipment are required to return such equipment when duties cease.

1.2 Travel Expenses

- 1.2.1 Travel to/from work on a daily basis is considered a personal expense and is **not** reimbursable.
- 1.2.2 Travel to/from any one of the Board Offices to/from a school within the Boards jurisdiction will be reimbursed as per the Board-wide Standard Kilometers chart attached to this procedure. See Appendix C.
- 1.2.3 Reimbursement for kilometers traveled daily will be calculated based on the lesser of the actual mileage incurred or the mileage calculated from the employee's normal place of work. "Normal place of work" is determined as follows:
- staff whose duties require them to travel throughout all or a portion of the Board will be assigned a base work site;
 - for those with one regular work site this will be their normal place of work;
 - Trustees "normal place of work" will be their regular home address.
- 1.2.4 Travel outside of the Board's jurisdiction should be the most economical means.
- 1.2.5 The Board assumes no financial responsibility for personal vehicles. The Board will, however, reimburse individuals a kilometric rate for the business use of their personal vehicle provided:
- it is the most convenient and economical method of travel;
 - the individual carries a minimum of public liability and property damage insurance coverage of \$1M.
- 1.2.6 Trustees expenses will be disclosed annually at an open Board meeting. This will be done in conjunction with the annual financial statements.

1.3 Travel for Professional Development Activities/Meetings

- 1.3.1 Travel kilometers are calculated in accordance with Section 1.2.3 and reimbursed at the Board's current rate in effect at the time of travel, Section 1.1.5.
- 1.3.2 Each professional development event must be recorded on the Travel and Expense Claim form. The date, description and location of the event attended must be included.



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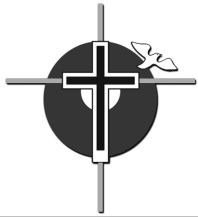
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- 1.3.3 Each attendee is responsible for completing the Travel and Expense Claim form, attaching all detailed itemized receipts, and forwarding to the appropriate person for authorization, in accordance with Section 1.8, within thirty (30) days of attending an approved function.
- 1.3.4 Participants will carpool or use Board provided transportation when attending professional development activities/meetings. There may be exceptions to carpooling when extenuating circumstances apply and have been pre-approved. When Board transportation is provided, there will be no reimbursement on an individual basis for kilometers traveled.
- 1.3.5 Professional development/meetings where attendance is voluntary will not be eligible for reimbursement for travel from the Board.
- 1.3.6 All travel costs incurred for professional development of employees outside the Province of Ontario shall be approved in advance by the Director of Education or Superintendent of Business; otherwise, expenses incurred by an individual may not be reimbursed.

1.4 Reimbursement for Other Travel Related Expenses

- 1.4.1 Reimbursement for other travel related expenses will only be granted upon presentation of an detailed itemized receipt. Photocopies of receipts or credit/debit card slips are not acceptable as they do not show sufficient detail to authorize payment or meet audit requirements. All expense claims are subject to audit and will be filed in accordance to Board policies/procedures.
- 1.4.2 Reimbursement for meals will be provided based on detailed itemized receipts to the maximum amounts listed in 1.4.3 below. Where meal claim costs exceed the maximum amounts, the claim should be adjusted to the maximum allowance as listed in 1.4.3 below to minimize administrative changes and Director/Associate Director approval requirements. The use of alcohol must be pre-approved by the Director of Education. All meal reimbursements that include alcoholic beverages will require the signature of the Director of Education in addition to the requirements set out in Section 1.8.
- 1.4.3 All meals reimbursed for travel of less than one day are to be the actual costs of the meal up to the appropriate meal allowance. For travel of one full day or more, the maximum allowance for the full day will be limited to the daily maximum of \$66. The Board has established a maximum meal allowance as follows:



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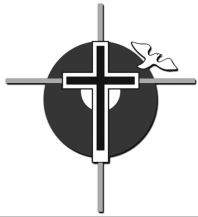
Breakfast	\$12.00
Lunch	\$15.00
Dinner	\$39.00
Total per Day	\$66.00

Taxes and gratuities are included in these meal rates.

In the event that the meals claimed exceed the maximum meal allowance(s) above, approval is required by the Director of Education or Superintendent of Business prior to reimbursement.

A maximum per-diem allowance of \$100 per day, without receipts, will be provided to cover meals and incidental expenses to the staff involved in the International Education Program for official international travel outside Canada.

- 1.4.4** Reimbursement for hotel/motel accommodations will be provided based on detailed itemized receipts only. It is recommended that a standard room is the set option for accommodation, consistent with the principle of value for money.
- 1.4.5** Reimbursement for parking will be provided based on detailed itemized receipts only. If a receipt is not available (e.g. meter parking), a full explanation of the cost is required.
- 1.4.6** Reimbursement for train fare will be provided based on the most economical fare with detailed itemized receipts.
- 1.4.7** Reimbursement for airfare will be provided based on the most economical fare with detailed itemized receipts.
- 1.4.8** All exceptions to the board's reimbursement policy for auto, air and train fares must be approved by the Director of Education or Superintendent of Business.
- 1.4.9** All reasonable Board related telephone/cellular calls paid by the individual may be submitted on a monthly expense account with appropriate verification. All personal telephone/cellular expenses paid by the Board may be deducted from a monthly expense claim.



1.4.10 The following expenses will **not** be reimbursed:

- a) excessive meal expenses and accommodation
- b) hotel movies
- c) charges for use of recreational/fitness facilities
- d) charges incurred by a family member
- e) parking tickets or Traffic Act violations
- f) bar charges, LCBO receipts and alcoholic beverages, unless pre-approved by the Director of Education
- g) gifts for staff (gifts of appreciation for participating in a board coordinated event are acceptable but must not exceed \$30)
- h) donations
- i) event for a specific political party
- j) non-business related activities occurring solely for the benefit of Board staff (i.e. office social events, retirement parties and holiday lunches)

Note:

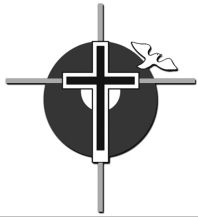
The Board may provide an annual retirement celebration in recognition of recent retirees. Retirees, plus a guest, will receive a complimentary ticket. All other staff and outside attendees will be required to pay the cost of a ticket. Alcohol will not be provided at Board expense; a cash bar may be available. The Board may provide each retiree in attendance at the annual celebration with a gift in recognition of their service to the Board.

1.5 Hospitality

1.5.1 Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at public expense to individuals who are **not** engaged in work for the Board.

1.5.2 Hospitality at board expense may only be extended upon approval of the Director of Education or Superintendent of Business, or in the case of Board members, upon approval by the Board Chair.

1.5.3 The board will reimburse for hospitality related expenditures deemed necessary and reasonable. These expenditures should be extended in an economical, consistent and appropriate way when it will facilitate board business or is considered desirable as a matter of courtesy.



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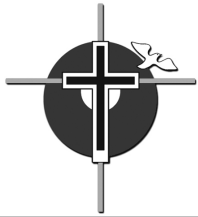
- 1.5.4** Hospitality may be extended on behalf of the board when engaging in discussion of Board business, other official matters, or sponsoring formal conferences for:
- a) representatives of other boards
 - b) the broader public sector
 - c) industry
 - d) public interest groups
 - e) unions
 - f) providing individuals from national, international, or charitable organizations with an understanding and appreciation of the workings of the Board
- 1.5.5** When hospitality is extended to vendors of the board, prior approval must be obtained from the Director of Education or Superintendent of Business to ensure that the hospitality extended does not give, or is not perceived to give, preferential treatment to any vendor.
- 1.5.6** Reimbursement of hospitality related expenditures are handled in accordance with this procedure and are claimed using the standard Travel and Expense Claim Reimbursement Form (Appendix A). The claim must also include the names of the individuals entertained, the company they represent, their role and the purpose of the hospitality.
- 1.5.7** Gifts are tokens of appreciation or promotional materials given to persons who are not employed by or contracted to the board in exchange for pro bono services. Gifts of appreciation for non-board staff should be of a value not to exceed \$30. Gifts of greater value must be approved by the Director of Education or Superintendent of Business.

1.6 Expenses for External Consultants and Other Contractors

- 1.6.1** External consultants and contractors will not be reimbursed for any hospitality, incidental or food expenses unless the contract between the Board and the external consultant or contractor specifically provides for it.

1.7 Cash Advances

- 1.7.1** Requests for travel-related cash advances should be kept to a minimum and should be limited to unusual circumstances.



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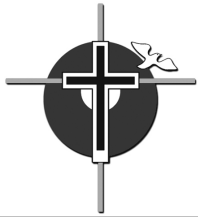
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- 1.7.2** Requests or travel-related cash advances must be approved by the immediate supervisor. A completed and authorized “Request for Cheque” must be submitted to the Accounts Payable at least 5 business days before the funds are required. The “Request for Cheque” must include the name of the individual traveling, the date(s) traveled, destination and purpose of travel,
- 1.7.3** Employees should submit an approved “Travel and Expense Claim” form to the Accounting Department within 10 days of return. Any unused portion of the travel advance must be returned with the “Travel and Expense Claim” form by attaching a cheque.

1.8 Authorization of Claims

- 1.8.1** When authorizing “Travel and Expense Claims”, the approver may exercise managerial discretion and consider whether the request is:
- a) able to stand up to scrutiny by the auditors and members of the public;
 - b) properly explained and documented;
 - c) fair and equitable;
 - d) reasonable; and
 - e) appropriate
- 1.8.2** Approvers must provide approval only for expenses:
- a) that were necessarily incurred in the performance of Board business
 - b) that include all appropriate documentation (i.e. detailed itemized receipts)
 - c) that are not their own expenses
- 1.8.3** All “Travel and Expense Claim” forms must be approved by a higher ranking employee in order to be paid. The authorizing member must sign the detailed claim form. Appendix B provides a checklist of supervisory requirements.



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1.8.4 The following chart identifies the levels for approvals for travel for everyone covered by this Administrative Procedure.

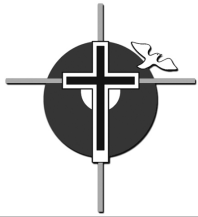
Claimant / Nature of Expenses	Approval Authority	Delegate
Chair of the Board	Superintendent of Business	Senior official of the board other than the Director of Education
Trustee	Chair of the Board	Vice-Chair of the Board
Director of Education	Chair of the Board	Vice-Chair of the Board
Superintendent of Business	Director of Education	Chair of the Board
Superintendent	Director of Education	Superintendent of Business
School Principal	Area Superintendent of Education	Superintendent of Business
Staff Member located at a school where the expense is being charged to the school budget	School Principal	N/A
Professional Development Activities	Coordinator of the Event	N/A
Other Claims	Direct supervisor of the claimant	N/A
Claims that include alcoholic beverages	Direct supervisor of the claimant and the Director of Education	N/A

1.9 Method of Payment

1.9.1 All employee reimbursements for travel and other related expenses will be made through direct deposit to the same bank/financial institution account as the regular payroll.

1.9.2 All employee reimbursements for travel and other related expenses will be processed and deposited monthly. An expense claim that includes expenses incurred over a period greater than two months may not be reimbursed. Expense claims that span more than two months require the approval of the Director of Education or the Superintendent of Business.

1.9.3 Each employee will receive a payment advice notification of each deposit by the Accounting department.



1.10 Board Credit Cards

- 1.10.1 The Chair, Vice-chair, Director and all Superintendents are entitled to request a board credit card to use for expenditures incurred while on board business.
- 1.10.2 Additional board credit cards may be issued at the discretion of the Director of Education.
- 1.10.3 The cardholder is responsible for the security of the card.
- 1.10.4 Cash advances on the board credit card are **not** permitted.
- 1.10.5 Terms and conditions of maintaining, using, reporting and approval of expenditures charged to the board credit card are in accordance with the Catholic District School Board of Eastern Ontario Visa Card Guidelines (Appendix D) and this administrative procedure.
- 1.10.6 All board credit card expenditures must be approved by the Director of Education or the Superintendent of Business.
- 1.10.7 The following items will **not** be reimbursed:
- expenditures listed in section 1.4.10;
 - purchases of any items for personal use that are not specifically related to board business;
 - purchase of any item considered capital in nature (e.g. furniture & equipment valued at \$200 or more);
 - split purchases to circumvent approval limits.

Attachments:

Appendix A - Travel and Expense Claim Form

Appendix B - Expense Claim Checklist

Appendix C - Board-wide Standard KM Chart

Appendix D - CDSBEO Visa Card Guidelines