

<b>NUMBER:</b>	<i>to be determined</i>
<b>TOPIC:</b>	<b>Travel and Expense Reimbursement</b>
<b>EFFECTIVE:</b>	<b>May 2010</b>
<b>CROSS-REFERENCE:</b>	
<b>REVISION DATE:</b>	<b>September 2011</b>
<b>RESPONSIBILITY:</b>	<b>Superintendent of Business Services</b>

**INTENDED PURPOSE:**

The Halton District School Board shall pay for necessary and reasonable costs incurred by all staff and trustees while performing Board business, whether through Board, School Generated or School Council Funds.

The Halton District School Board is committed to ensuring

- sound business practices are employed
- the protection of the Board's reputation and integrity as a public employer
- expenses are associated with employee's duties, support the program objectives of the organization and maximize the benefits to the Board.

**PROCEDURE:****1. Applicability**

Applies to:

- all staff, trustees, school council members and non-trustee members of board committees who incur expenses while performing their duties on behalf of the Board. The Purchasing administrative procedure addresses the purchase of goods and/or services for the Halton District School Board
- Board, School Generated or School Council Funds
- Expenses paid by cheque, p-card or petty cash funds

**2. Required Approval of Expenditures**

The principle of "one level up" approval is required, therefore, an individual's immediate supervisor must approve all reimbursements to the individual or all expenses paid on behalf of an individual (i.e. professional development expenses, association fees, etc.). See Appendix A for more details.

Note:

- Expenses for a Principal paid from Board, School Generated or School Council must be approved by their Superintendent before reimbursement/payment.
- Petty cash replenishments for Principals/Vice Principals and the JWS Petty Cash Fund do not require "one level up" approval (i.e. when a school's petty cash fund is topped up to the fund balance of \$500 to \$2,000).

Signing authority may not be delegated, for example, a Manager of School Administrative Operations (secondary) or Senior Secretary (elementary) may not approve in lieu of the Principal or Vice Principal.

If the individual's supervisor is not available to approve an expense, then the "next level up" (i.e. the supervisor's supervisor) must approve the expense (i.e. in the Vice Principal and Principal's absence, the Superintendent must approve the expense).

In the case of summer work performed by teachers on behalf of School Program Services, the School Programs Coordinator may approve the reimbursement as the “one level up”.

If the budget signing authority is someone other than the individual’s immediate supervisor, the budget signing authority must approve the expenses as well.

### **3. Budget Signing Authority**

School Accounts – Principal, Vice Principal, Senior Secretary (Elementary) or Manager of School Administrative Operations (Secondary)

Department Accounts – Department Manager, Superintendent, Chief Information Officer, Executive Officer, Executive Assistants and Department Supervisors.

### **4. Responsibilities of Supervisors and Signing Authorities**

The Supervisor is responsible for reviewing and approving expenses to ensure the expenses:

- meet all Board Policies and Procedures
- are appropriate and justifiable
- are adequately supported by original receipts/invoices and explanations for expenditures

The budget signing authority (which may be the same person as the individual’s immediate supervisor) is responsible for reviewing and approving expenses to ensure the expenses:

- meet all Board Policies and Procedures
- are appropriate and justifiable
- are adequately supported by original receipts/invoices and explanations for expenditures
- can be paid within existing available budgets and assigns account number

The Accounts Payable Department is responsible for reviewing and approving expenses to ensure the expenses:

- meet all Board Policies and Procedures
- are appropriate and justifiable
- are adequately supported by original receipts/invoices and explanations for expenditures
- in the case of mileage claims, are charged to the correct budget, in accordance with Appendix B

If disagreements arise as to the appropriateness or justifiability of an expense, the Superintendent of Business Services is authorized to make the final decision on whether an expense will be reimbursed/paid.

### **5. Approval for Out of Province Attendance**

Staff attendance at professional development activities (including conferences, conventions, seminars, workshops and similar events) outside of Ontario must be pre-approved by their Superintendent/Executive Officer/Chief Information Officer and the Director of Education. A copy of the Travel Approval form must be submitted with all related expenses.

### **6. Advances**

The Board does not provide advances to staff whether through Board, School Generated or School Council Funds. Employees will be reimbursed for expenses incurred while on Board business upon presentation of original receipts.

## **7 Allowable Expenses**

Whenever possible, employees should prearrange their registration fees, travel and accommodation needs.

If the travel and accommodations include a personal travel component, the reimbursement arrangements must be made in writing and approved by the Director of Education in advance of booking the travel.

**7.1 Registration Fee** – charges for conferences, workshops, seminars & similar events. Discounts for early registration should be realized where possible.

### **7.2 Travel**

**Private Automobiles** - Individuals will be reimbursed a per kilometer rate for using their personal automobile while traveling on Board business. Please refer to Mileage Claim Form & Distance Chart in Chatt>Accounting Forms for rates and distances between schools.

The per kilometer reimbursement rate will be reviewed annually by the Superintendent of Business Services.

Eligible kilometres are calculated as normal work location to destination.

The normal roundtrip distance from an employee's home to normal work location is not eligible for reimbursement. For example, if an employee normally travels 35 km to their normal work location (roundtrip), then only travel above 35 km would be reimbursed if they travel from home directly to an alternative work location for the day.

Library Technicians will deduct the round trip from home to "normal work location" on a daily basis. For Library Technicians, "normal work location" will be defined by the Technical Services Manager, Media & Libraries.

For Itinerant Staff, eligible kilometres relates to the distance travelled between the first destination and the last school destination of the workday.

Reimbursement will be made for 407 travels however, the Board does not reimburse for the cost of video toll charges or transponder lease fees.

Employees shall make every effort to travel together in order to reduce the related expenses.

**Other** –The Board has secured the services of **McTavish Travel** (the travel agent) to book all flights for staff travel. Staff is encouraged to book hotel and vehicle rental (when required) as part of their travel package (booking fee covers these related services).

A Travel Approval form must be completed with the necessary approvals as outlined in this administrative procedure. This form must be submitted to the P-Card Analyst in Accounting as support for the booking charged to the Board's P-Card account.

The travel agent will correspond directly with the traveler to chose from options offered and confirm final bookings. The travel agent shall apply all charges to the

Board's P-card account and will include a detailed monthly report for verification of charges.

In order to obtain the most economical price, staff is encouraged to make travel arrangements as early as possible.

If the cost of a rental vehicle has been approved, there will be no reimbursement based on the per kilometer rate however, reimbursement will be made for the cost of gasoline purchased. Gasoline costs will not be reimbursed if purchased from the rental company when the vehicle is returned due to premiums charged.

For distances in excess of 160 kilometers, the Board will reimburse the lesser of the cost for private automobile or the economy rate for airfare.

**7.3 Meals** -- The cost of meals while on Board business will be reimbursed up to the following amounts with original detailed receipts provided.

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$35.00

Rates include taxes and gratuities and are in Canadian dollars.

The meal allowances may only be claimed if the meals are not included as part of registration fees or otherwise already paid on the individual's behalf.

When more than 1 meal is reimbursable for a particular event, individuals have the discretion to allocate the meal rates among the meals (i.e. it is acceptable if a staff member spends \$13 for breakfast and \$12 for lunch since the \$25 allowance for the 2 meals is not exceeded.)

Reimbursement for meal costs must not include reimbursement for any alcoholic beverages.

For meeting expenses that include meals, the names of the individuals, the individuals' titles and the business purpose of the expense must be documented on the receipt.

The meal allowance also applies to all professional development events and staff meetings whether held on site or off site. Include a copy of the agenda when submitting expenses for reimbursement. The following parameters must be followed when ordering food for these events:

- Breakfast can only be purchased for meetings starting 30 minutes before the normal start time;
- The meeting must extend over the lunch period in order for lunch to be purchased;
- The meeting must extend over the dinner period in order for dinner to be purchased;
- For meetings that do not occur 30 minutes before the start time or that does not extend over the lunch/dinner period a snack of up to \$5 per person may be purchased. Snacks cannot be served in addition to breakfast, lunch and dinner. For example, if breakfast or lunch are being served, there should not be any snacks served.

**7.4 Accommodation** -- Where overnight accommodation is required, the cost of a standard room will be paid. No additional reimbursement will be made for suites, executive floors or concierge levels. Preferences should be given to accommodations that provide specifically negotiated rates (such as government rates).

In order to save money, private stays with family or friends while on Board business are encouraged. A maximum of \$30 per night for gratuitous lodging when staying with family or friends is allowed. Original receipts are required to support this token gift of appreciation.

**7.5 Other Out of Pocket** -- expenses incurred for parking, telephone calls (both business and reasonable personal calls), and taxi fares related to Board business will be reimbursed upon presentation of original detailed receipts.

### **7.6 Employee Recognition**

This section outlines specific circumstances where it may be appropriate to provide a token gift to a Board employee from Board, School Generated or School Council Funds.

Gift cards/certificates cannot be given to Board employees for any reason. Canada Revenue Agency defines gift cards/certificates as near cash gifts and as such must be treated as a taxable benefit to employees and included on their T4. As such, gift cards/certificates are not to be given to employees.

Performance related awards such as meeting targets or completing a project on time are also taxable to the employee and not permitted by this administrative procedure.

Note the following definition/clarification:

- “Gifts” include flowers, cards, mugs, plaques, etc. but may not include cash or cheques.
- Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates for the LCBO, Beer Store or wine stores, etc.).
- Gifts valued at up to \$75 (outlined below) are all inclusive (i.e. includes taxes, delivery charges, etc.)

#### **(a) Life Events**

**Board Funds**– These funds may **not** be used to purchase gifts (including flowers) for staff members or their immediate families due to births, deaths, adoption, illness, retirements, marriage, birthdays, or other life events. These are considered personal and are not reimbursable. A staff fund or collection from personal funds should pay for these types of expenditures.

There may be exceptional circumstances however when the Superintendent or Director will approve Board funds for recognition of a staff member if the Superintendent is acting in his/her capacity as a representative of the Board.

In the case of the death of a staff member, their spouse or child, the Director’s Office may send a card and make a donation in the deceased’s name to the family’s charity of choice.

**School Generated and School Council Funds** – These funds may be used to purchase gifts (including flowers) for staff members and their immediate families due to births, adoption, deaths, illness, retirements, marriage, birthdays, or other life events if:

- i. there has been clear prior written communication with the school community that the funds collected are to be used for this purpose,
- ii. gift does not exceed \$75 all inclusive (i.e. includes taxes, delivery charges, etc.),
- iii. approval has been received from the Principal or Superintendent,
- iv. the gift is appropriate and prudent in the circumstance, and
- v. it is clearly stated in all communications (i.e. verbally, on the card/documentation included with the gift, etc.) that the gift is **from the school or school council** and not from an individual/group of individuals who are Board staff or members of the school council. If staff or school

council members wish to be personally recognized as the gift givers, then personal funds should pay for the gift and School Generated or School Council Funds should not be used.

**(b) Other Events**

There may be circumstances that warrant recognition of employees, such as receiving awards for outstanding achievements, appearing as a guest speaker for an after hours event, or long-term service with the Board or other exceptional circumstances that have been approved by the Superintendent or Director. In these circumstances, Board, School Generated or School Council Funds may be used to purchase token gifts of appreciation if:

- i. For School Generated and School Council Funds, there has been clear prior written communication with the school community that the funds collected are to be used for this purpose,
- ii. gift does not exceed \$75 all inclusive (i.e. includes taxes, delivery charges, etc.) or, if the staff member is taken to a restaurant for a meal in lieu of a gift, the dollar value does not exceed the meal allowance noted in the meal section of this document,
- iii. approval has been received from the Principal or Superintendent,
- iv. the gift is appropriate and prudent in the circumstance, and
- v. it is clearly stated in all communications (i.e. verbally, on the card/documentation included with the gift, etc.) that the gift is **from Board, school or school council** and not from an individual/group of individuals who are Board staff or members of the school council. If staff or school council members wish to be personally recognized as the gift givers, then personal funds should pay for the gift and Board, School Generated or School Council Funds should not be used.

Board Funds must never be used to fund:

- gifts (including cards and/or flowers) for secretary's day, boss' day, etc.
- Christmas parties, year-end celebrations, school start up celebrations or other festive occasions (The exception is specific funds provided through the Budget Department for school openings, anniversary celebrations and the annual Board retirement dinner).
- Christmas, birthday or other holiday gifts (including cards and/or flowers) for staff
- Party expenses for birthdays and other life events.

School Generated and School Council Funds may be used to fund these types of expenses as long as points (i) to (v) above are followed.

**7.7 Gifts of Appreciation to Non Employees**

Token gifts of appreciation, valued at up to \$75, may be extended to persons who are not attached to the Board in exchange for pro bono services. Gifts must be approved by the individual's supervisor. Gift values above \$75 must be justified and approved by the Superintendent of Business Services.

Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates for the LCBO, Beer Store or wine stores, etc.).

The gift value of up to \$75 is all inclusive (i.e. includes taxes, delivery charges, etc.)

## **8. Reimbursements for Foreign Currency Purchases**

Reimbursements for purchases made in foreign currencies will be reimbursed using the Bank of Canada exchange rate on the date of the purchase transaction or if paid by credit card, the rate charged on the credit card. In order to be reimbursed the rate charged on the credit card, the credit card statement must be included with the original receipt as supporting documentation for reimbursement.

For original receipts/invoices printed in a foreign language, the individual must provide a written explanation for the expenditures.

## **9. Unallowable Expenditures for Board, School Generated and School Council Funds:**

The Board will not reimburse staff and trustees for the following expenditures:

- Alcoholic purchases including:
  - alcohol consumed at a meal, event, conference, etc.
  - bottles of wine or other spirits as a gift/honorarium
  - LCBO, Beer Store, wine store, etc. gift certificates as a gift/honorarium.
- Goods and services purchased directly or indirectly from Board employees as it is a violation to section 217 of the Education Act
- Charges for use of recreational/fitness facilities
- In-room movie rentals and mini-bar charges
- Charges incurred by spouse or other family members
- Parking or traffic tickets
- Automobile expenses, since these are reimbursed on a per kilometer basis (including damages incurred while parked on Board property)
- Expenses for hospitality, unless specifically allowed by the Hospitality Administrative procedure
- Expenses for re-furnishing or redecorating offices due to staff changes
- Supporting a fundraiser or event for a specific political party
- Purchase of travel gift certificates
- Lavish gifts (i.e. expenditures over \$75)
- Valet parking where self parking is available
- Airport lounge access
- Express baggage claim fees

## **10. Prepayment of Goods and Services**

To help protect against the risk of not receiving goods and services paid for, the Board does not prepay for goods and services prior to their receipt.

Exceptions to this rule may include:

- Registration fees for professional development events
- Deposits for facility rentals
- Deposits for custom orders (i.e. printing)
- Maintenance fees covering a period of time
- Insurance
- Deposits for field trips

The Superintendent of Business Services must approve exceptions not covered above.

## **11. Claims Procedures**

Claims for reimbursement must be submitted within six months of the expense. Claimants are encouraged to submit requests for reimbursement in the fiscal year when the expense occurred. The fiscal year end is August 31<sup>st</sup> for Board funds and July 31<sup>st</sup> for School Generated and School Council funds.

### **Forms** (Available on [Chatt>HDSB Conferences>HDSB Forms>Accounting Forms](#))

Eligible Kilometres (Mileage Claims) – Statement of Automobile Kilometres (Form CTR10)  
Statement of Expenses (Form CTR11) - For Reimbursement for Conferences, workshop, courses, etc.

Travel Approval Form (Formerly called , Approval for Out of Province Attendance at Conference/Workshop)

Cheque Requisition – all other expenses

*Original detailed receipts* are required to support all claims. Photocopies of receipts and debit/credit card slips are not acceptable, as they do not show sufficient detail to authorize payment or meet audit requirements.

Forms must be signed by the claimant, the claimant's immediate supervisor and the budget signing authority (if different then the immediate supervisor). See section 2 to 4 for more details. It is the responsibility of the claimant to ensure all necessary approvals and back up documentation is included on the claim forms, otherwise, delays in payment may result.

Approved forms with attached receipts are to be sent to the Accounts Payable Department, JW Singleton Centre. Please allow 3 weeks from the date the forms are received in the Accounts Payable Department for the cheque to be issued.

## APPENDIX A

### APPROVAL OF REIMBURSEMENTS

**NOTE: APPLIES TO BOARD, SCHOOL GENERATED AND SCHOOL COUNCIL FUNDS**

<b>PERSON/FUND BEING REIMBURSED</b>	<b>APPROVAL REQUIRED</b>
Teacher	Vice Principal or Principal Exception: SPS Coordinator for Summer work
Vice Principal	Principal
Principal	Superintendent
Superintendent	Associate Director
Superintendent of Business Services	Director (not Chair or Trustee)
Associate Director	Director
Director	Chair
Trustee	Superintendent of Business Services
Chair	Superintendent of Business Services
Manager	Superintendent/Executive Officer/Chief Information Officer
Supervisor	Manager
Coordinators and Consultants	Superintendent
Senior Secretary (Elementary) or other Elementary Office Staff	Vice Principal or Principal
Secondary Office Staff	Manager of School Administrative Operations
Manager of School Administrative Operations	Vice Principal or Principal
Custodial Staff	Field Supervisor
All other staff	Immediate Supervisor
School Council Chair	Principal
School Council Vice Chair	School Council Chair
School Council Treasurer	School Council Chair or School Council Vice Chair
All other school council members	School Council Chair, School Council Vice Chair or School Council Treasurer

**APPENDIX B  
MILEAGE ACCOUNTS**

*“Rule of Thumb”*

- If a school activity is involved -- charge to school account  
 If a department activity is involved -- charge to department account  
 If an event is being held -- charge to event budget  
 If a P.D. activity -- charge to a P.D. budget  
 All other mileage -- charge to central mileage account.

<b>EVENT</b>	<b>CENTRAL MILEAGE</b>	<b>SCHOOL EVENT/ PD ACCOUNT</b>	<b>NOT ELIGIBLE</b>
Committee meetings (i.e.: Manager of School Administrative Operations, Health & Safety, etc.)	X		
HSPA/HEPA Meetings:			
General	X		
Executive	X		
Conference Planning	X		
Family of Schools	X		
School/home visits as part of job responsibilities	X		
Attendance at Board meetings (including sub-committees)	X		
School Council Meetings		School Account	
Parent-Teacher Nights		School Account	
Board events – such as			
Student Excellence	X		
Mac Symposium	X		
Sears Drama Festival	X		
ACE Awards	X		
Skills Olympics	X		
Mail pick-up	X		
Field Trips		School Account	
School Competitions		School Account	
PD Events		PD or School Acct.	
Individual School Activities		School Account	
Banking for School Generated Funds or School Council Funds		School Account or School Generated/School Council Funds	
Coaching		School Account	
Inter-school Games		School Account	
Events with their own budgets –			
Hypercamp		Event Budget	
Music Showcase		Event Budget	
Purchase of Supplies		School Budget	
Bronte Creek	X		
Leadership Series:			
participants			X
presenters		Event Budget	
Union/Federation/Association Meetings & PD Events			X
Retirement Parties			X