



SECTION:	General School Administration	APPROVAL DATE:
SUBSECTION:	Convention, Conferences, Workshop and Employee Expenses	April 2, 2007
POLICY NAME:	Reimbursement of Expenses	LAST REVISED:
POLICY NUMBER:	R.GSA.G.1	May 7, 2012

1. GOVERNING PRINCIPLE

Employees are entitled to be reimbursed for expenses that are incurred for an official duty, function or on behalf of the Board and which are reasonable and appropriate in the circumstances in which the expenses occurred. All expense claims are subject to audit and appropriate documentation to support the incurred expenses shall be provided.

In addition, the Board shall ensure that:

- Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency.
- Expenses for travel, meals, accommodation and hospitality are necessary and economical.
- Legitimate authorized expenses incurred during the course of Board business are reimbursed.
- Best practices are in place including:
 - Prior approvals where required are obtained
 - Other options for meetings are always considered before travel occurs including audio or video conferencing.

2. TRAVEL

- 2.1 The lesser of the kilometer rate or return economy fare (i.e. air, train or bus) will be reimbursed if other than the employee's personal vehicle is used. Rental cars are to be approved in advance.
- 2.2 Eligible kilometers are calculated as normal work location to destination.
- 2.3 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 30 km to their normal work location (roundtrip), then only travel above 30km would be reimbursed if they travel from home directly to an alternative work location for the day. A part-time employee who voluntarily accepts an additional part-time assignment in a different Board workplace will not be compensated for the journey between both sites. All claims for travel expenditures must be made to the immediate supervisor. Employees who have a regular assignment between two or more sites are required to make application for travel reimbursement on a monthly basis. All claims must be submitted within the school year during which the expense was incurred. (See 11. Claim Procedures)
- 2.4 When staff members from the same school or workplace are attending the same event it is expected that the immediate supervisor will encourage car pooling.
- 2.5 For itinerant staff, eligible kilometers are defined by the appropriate collective agreement.

2.6 The per km rate will be reviewed annually by the Superintendent of Corporate Services taking into consideration the following:

- a) Cost of depreciation and replacement of an automobile
- b) Insurance costs
- c) Operating costs and maintenance costs
- d) Any other factor that the Board considers relevant

INTERNATIONAL TRAVEL

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

Requests for international travel must include:

- Prior written approval of the Director of Education or the Chair of the Board where the request has been initiated by the Director.
- Written rationale demonstrating the critical value of travel and detail how the travel will produce a benefit for the Board.
- Documentation showing detailed itemization of anticipated expenses (noted that the lowest cost and most reasonable method must be used)

3. 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 and the Director of Education.

4. TELECOMMUNICATION

Employees may use their Board issued Blackberry/cell device for business purposes when travelling. Prior to international business travel, employees should contact the Corporate Services Department to add temporary out of country coverage to the plan. If the travel or usage is of a personal nature, the same option for temporary out of country coverage is available at the personal expense of the employee. Prior to personal travel, the employee needs to complete the "Personal International Travel Add on Request Form. This form will create the basis of the billing to the employee. As per the Board's Cell Phone/Smart Device Policy, Section 3.3.4, "personal roaming, long distance and/or text/data charges and related taxes incurred when out of the country for personal business will be billed directly to the employee, including any charges in excess of the add on(s) chosen above".

5. ADVANCES

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

6. PARKING

The reimbursement of parking costs as well will be supported with receipts. Valet parking will not be reimbursed.

Highway 407 toll charges will be reimbursed if the use of this highway reduces the time and/or kilometers travelled to reach the employee's destination.

There is no reimbursement for traffic or parking violations.

7. MEALS

While on Board business or performing your duties, it is necessary to purchase meals for yourself.

- Reimbursement will be approved with the following guideline:
 - Breakfast up to \$8.75 per person
 - Lunch up to \$14.00 per person
 - Dinner up to \$30.00 per person
- The above amounts INCLUDE tax and gratuity.
- Reimbursement for alcohol is strictly prohibited.
- The meal allowance may only be claimed if the meals are not included as part of the registration fees or otherwise already paid on the individual's behalf.
- 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.
- It is not permitted to use a combined maximum rate.
- 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.
- 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 (at least 24 km) over a normal meal period.

8. EMPLOYEE RECOGNITION/LIFE EVENTS

Neither board nor School Generated funds may be used to purchase gifts for staff members. This includes flowers or gifts to recognize an employee for any reason. Nor can the funds be used to celebrate or provide gifts due to birth, adoption, illness, retirements, marriage, birthdays, or other life events.

The purchase of flowers or a charitable donation sent for condolences for staff members is prohibited. These are considered personal and are not reimbursable. A staff fund or collection from personal funds should pay for these types of expenditures. Mass cards sent by the Board to employees and their families are exempt from this policy statement. Condolences sent to students are covered under the School Based Funds Procedure.

9. GIFTS OF APPRECIATION TO NON-EMPLOYEES

Token gifts of appreciation may be extended to persons who are not engaged in work for the Board or Ontario Government up to a value of \$150.00 (including taxes and delivery) for recognition. Alcohol or gift certificates for alcohol may not be given as a gift. Gifts valued over \$30.00 must have the prior approval of the Superintendent of Corporate Services or designate.

10. PROHIBITED EXPENDITURES FOR BOARD AND SCHOOL GENERATED 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 given as a gift/honorarium
 - LCBO, Beer Store, wine store etc, gift certificates given as gifts/honorarium
- Goods and services purchased from Board employees and trustees.
- In-room movie rentals, mini-bar charges and valet parking.
- Charges incurred by spouse or other family members.
- Parking or traffic tickets.
- Automobile expenses, since these are reimbursed on a per kilometer basis.
- Expenses for hospitality, unless specifically allowed by the hospitality policy
- Gifts for staff members as outlined above.
- Expenses for re-furnishing or redecorating offices due to staff changes.

11. CLAIM PROCEDURES

Claims for reimbursement must be submitted within 6 months of the expense. Claimants must submit requests for reimbursement in the fiscal year when the expense occurred. Claimants have until September 10th of the following fiscal year to submit expenditures incurred for the previous year. Any claims submitted after this date will not be reimbursed.

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. The failure to produce original receipts will cause forfeiture of the reimbursement.

Forms must be signed by the claimant and the claimant's immediate supervisor. Approved forms with attached receipts are to be sent to the Accounts Payable department. Please allow 3 weeks from the date the forms are received in the Accounts Payable department for the cheque to be issued.

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

12. MANAGEMENT RESPONSIBILITY

Approvers of expense claims 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 policy.

Approvers must:

- Provide approval only for expenses that were necessarily incurred in the performance of Board duties.
- Provide approval only for claims that include all appropriate documentation (e.g., original documented receipts)
- Not approve their own expenses.

Approvers should always consider if the claim is:

- Able to stand up to scrutiny by the auditors and members of the public
- Properly explained and documented
- Reasonable and appropriate