

ADMINISTRATIVE GUIDELINE

Title: TRAVEL, MEALS & HOSPITALITY EXPENSES

Effective Date: August 22, 2016

Responsibility: Superintendent of Business

PURPOSE

In accordance with the Broader Public Sector (“BPS”) Expense Directive, school boards are required to establish expense rules where expenses are reimbursed from public funds. This guideline has been developed taking into consideration *Broader Public Sector Accountability Act 2010; Broader Public Sector Expense Directive, Broader Public Sector Perquisites Directive and Broader Public Sector Procurement Directive*.

The Near North District School Board provides this guideline to promote financial integrity, accountability, and transparency and to ensure that the support and expense reimbursement provided by the Board is reasonable and appropriate.

1.0 APPROVAL

Prior written approval is required prior to any arrangements made for the following Board related business and activities:

- a. Conferences, workshops and professional development – immediate supervisor
- b. Attendance at meetings held outside of school board jurisdiction – immediate supervisor
- c. Out of Province or International Travel – Director of Education or designate
- d. Hospitality – Director of Education or designate
- e. Trustee Professional Development/Conferences – Chair of Board of Trustees

2.0 TRAVEL EXPENSES

Staff and trustees will be reimbursed for travel when travelling on Board business at the rate of \$0.45 per kilometer.

Staff/trustees are requested to use the most economical mode of travel taking into consideration travel time, en route expenses, number of staff attending and availability of car rentals, flights,

trains, etc. Shared travel is encouraged whenever possible. One claim per vehicle is allowed when staff members travel together to the same destination.

Travel from home to the first worksite is a personal expense and accordingly will not be reimbursed. Reimbursement will be paid for board-related business from whichever distance is shorter:

- work to meeting/worksite
- home to meeting/worksite

The following are options which should be considered when traveling on Board business:

- 2.1 Rental Vehicle – If driving more than 200 kilometers in a day, consider a rental vehicle. When renting a vehicle, a compact model or its equivalent should be considered. To avoid higher gasoline charges, rental vehicle should be refueled prior to return.
- 2.2 Air or Train Travel – if air or train travel is most practical and economical way to travel; economy fare.
- 2.3 Personal Automobile – All staff/trustees driving on Board business are required to have a valid driver's license and carry insurance on their vehicle. In the event of an accident, claims cannot be made to the Board for any damages or deductibles.

3.0 MEALS

Reimbursement for alcohol is not permitted

- 3.1 Original itemized meal receipts are required and reimbursement for meals will be made subject to the following limits:

<i>NNDSB RATES</i>	
Meals	Maximum Amount
<i>Breakfast</i>	\$15.00
<i>Lunch</i>	\$20.00
<i>Dinner</i>	\$35.00

Taxes and gratuities are included in the above reimbursement rates.
Tips/gratuities are limited to a maximum of 15%.

- 3.2 The rates are for individual meals and not a per diem rate. One receipt should be submitted per each individual meal. Costs over the individual meal allowance limits are the responsibility of the staff member or trustee.
- 3.3 Meals will not be eligible for reimbursement if meals are being provided as part of a conference, workshop, professional development session, or business meeting. Staff/trustees that do not attend or fully participate in a prepaid conference shall not be reimbursed for expenses.
- 3.4 When travelling at the request of the Ministry of Education, the Ministry's rates for meals, mileage and accommodation are applied. Costs over and above the Ministry rates will be the responsibility of the staff member or trustee and are not subsidized to Board level rates.

MINISTRY RATES	
<i>Meals</i>	Maximum Amount
<i>Breakfast</i>	\$8.75
<i>Lunch</i>	\$11.25
<i>Dinner</i>	\$20.00

- 3.5 If staff and trustees are purchasing grocery items to be consumed while away on board business, detailed receipts are required and items purchased should be commercially prepared food. Reimbursement for groceries requires prior approval and written rationale is to be submitted with the claim.
- 3.6 If a group of individuals is eating a meal together, individual members of the group are to obtain itemized receipts for individual meal. An alternative option would be for one person to claim all meals of a group. If one person is claiming meals of a group the most senior supervisor must claim expenses and persons having meal should be documented on the back of receipt along with individual expenses for each respective meal.
- 3.7 Reimbursement not permitted for meals consumed at home.
- 3.8 Meals will not be eligible for reimbursement when every day normal duties require a staff member to travel within the Board's jurisdiction.
- 3.9 Purchase of meals and snacks for meetings and/or professional development activities held during a work day may be provided if the meeting/professional development session occurs over a normal meal period.

4.0 ACCOMMODATION

- 4.1 While on approved Board business, the reasonable cost of hotel accommodations in a standard room or conference rate for the staff/trustee member, including taxes, will be reimbursed.
- 4.2 Penalties or charges incurred for the non-cancellation of a guaranteed hotel reservation will be the responsibility of the individual unless there are exceptional circumstances.
- 4.3 To claim a hotel expense, a copy of the hotel receipt/invoice is required to be submitted along with the expense claim. Claims where receipts are missing will not be reimbursed.
- 4.4 A maximum of \$30 per night is permitted for private stays with friends or family in lieu of commercial accommodations. This amount includes any meal. Instead of a receipt, a written explanation describing the purpose of the trip, identifying the host and the number of days stayed is required.

5.0 SPOUSE/ACQUAINTANCE:

All costs associated with another person accompanying employee/trustee (i.e. spouse/acquaintance) will be at the individual's own expense.

6.0 MISCELLANEOUS

- 6.1 Reimbursement is provided for parking, taxis, subways and tolls provided it is necessary while on Board related business and receipts are attached to the claim. Traffic or parking violations charges are the responsibility of the staff/trustee.
- 6.2 Phone charges and internet connection/usage charges will be reimbursed on the basis of actual costs incurred as indicated on the receipt. Phone charges for personal calls home are permitted for each night away up to a maximum of \$15/day.
- 6.3 All other expenses incurred during the cost of travel are the responsibility of the staff/trustee. Such costs include movies, laundry and dry cleaning services, dependent care, home management expenses, etc.

7.0 HOSPITALITY

Hospitality is the provision of food, beverage, accommodation, transportation and other incidental costs using public funds to individuals who are not employed by the Board. The Board will not reimburse for hospitality expenses unless approved by the Director of Education or designate.

The Board does provide for annual recognition function for its retirees. Internal staffs event such as retirement gathering are not considered hospitality.

8.0 GIFT GIVING

- 8.1 Appropriate gifts valued up to \$30 (including taxes) may be offered as expressions of appreciation for service or expertise to persons who are not employed by the Board.
- 8.2 Not permitted for gifts: Alcohol and gift cards.
- 8.3 Include receipt to the expense claim.

9.0 CONSULTANTS/CONTRACTORS

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including meals, snacks and beverages, tips/gratuities and personal telephone calls.

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

10.0 PERQUISITES

- 10.1 A perquisite, or “perk”, refers to a privilege that is provided to a staff member or to a group of staff members, provides a personal benefit, and is not generally available to others.
- 10.2 A perquisite is not allowable if it is not a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual’s job.
- 10.3 All perquisites must be pre-approved in writing by the Director of Education or designate. Authorization and related information on approved perquisites will be retained on file for seven (7) years. Summary information on approved perquisites will be posted to the Board’s internet site. Personal information will not be provided on the site.

10.4 The following are perquisites that are not permitted under any circumstance:

- club memberships or daily fees for personal recreation or socializing purposes such as fitness clubs, golf clubs, or social clubs
- tickets to cultural or sporting events
- clothing allowances not related to health and safety or special job requirements
- access to private health clinics, medical services outside of those provided by the provincial health care system or by the Board's group insured benefit plans; and
- professional advisory services for personal matters, such as tax or estate planning.

10.5 The following items are not considered to be perquisites:

- provisions of collective agreements
- insured benefits
- items generally available on a non-discriminatory basis for all or most staff members (e.g. Employee Assistance Program, pension plans)
- health and safety requirements (e.g. provision of work boots)
- employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays), and
- expenses covered by this administrative guideline.

11.0 ACCOUNTABILITY

11.1 Claimants must obtain approval at an appropriate level of authority before incurring expenses.

11.2 Submit original, itemized receipts with all expense claims (credit card or debit slips alone are not sufficient). Include appropriate account coding and appropriate approval sign off by employee's supervisor prior to submitting.

11.3 When travelling together and/or sharing accommodations one person is to submit claim for mileage and accommodation expenses and not the splitting of shared expense across multiple expense claims.

11.4 The completed expense claim form is to be submitted to the Accounts Payable Department at the Board Office within 30 day of month that expense is incurred in.

11.5 Submit all claims for the previous school year by September 30th or expenses may not be reimbursed.

- 11.6 Ensure that any claim involving groups does not include expenses of the approver of the claim with the result that the approver would thereby approve his/her own expenses.