

Topic:	Travel and Expense Reimbursement
Effective:	September 2014
Cross-Reference:	Corporate Purchasing Card ; School Generated Funds ; Hospitality ; Code of Ethics ; Ontario Public Sector Travel, Meal and Hospitality Expenses Directive
Revision Date:	November 2018, November 2019, November 2021, November 2022
Review Date:	November 2026
Responsibility:	Superintendent of Business Services and Treasurer

INTENDED PURPOSE:

The purpose of this Administrative Procedure is to clarify the process and guidelines to be followed when public funds are used for travel, meals, and other expenses incurred while performing duties on behalf of the Board.

The Halton District School Board is responsible for the prudent use of public funds and is committed to ensuring:

- **Accountability**
All expenses support the program objectives of the organization and maximize the benefits to the Board. Prior approval to incur expenses must be obtained.
- **Transparency**
The rules of incurring and reimbursing travel, meals and other expenses are clear and easily understood.
- **Value for Money**
Public 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 business are reimbursed.

The Halton District School Board assumes no obligation to pay or reimburse expenses that do not comply with this procedure.

PROCEDURES

Applicability

This procedure applies to all reimbursements processed through the Board, including but not limited to the Board approved budget(s), school generated funds, and school council funds for expenses incurred while performing duties on behalf of the Halton District School Board.

Responsibilities

Claimants:

- To ensure compliance with all Board Policies and Administrative Procedures;
- To obtain pre-approval for expenses that require pre-approval from their immediate supervisor or higher level/designated official;
- To adhere to prescribed limits as outlined within this procedure regarding reimbursement of travel, meals, professional development, accommodation, and hospitality expenses;
- To submit to approver(s) original, itemized receipts with all claims;
- To ensure all expenses submitted are necessary, reasonable, and support the objectives of the Board;
- To ensure authorized expense claims are submitted to the Accounting Department on a timely basis and within the fiscal/school year. Claims before August 31st will be charged to the current year's budget and claims submitted after August 31 will be charged to the next year's budget;
- To ensure all claims are submitted prior to leaving employment or term with the Halton District School Board.

Approvers:

- To communicate to claimants the procedures for reimbursement of expenses included in this Administration Procedure;
- To ensure compliance with all Board Policies and Administrative Procedures;
- To review and approve expenses that are necessary, reasonable, associated with the duties of the individual’s role, and support the objectives of the Board;
- To provide approval for claims that include all appropriate receipts and documentation and comply with the prescribed limits as outlined within this Administrative Procedure regarding reimbursement of travel, meals, professional development, accommodation, and hospitality expenses;
- To ensure reimbursement for expenditures are within approved annual budget allocations; and/or from available school generated and/or school council funds.

It is the responsibility of the budget holder/approver to ensure there is sufficient school/departmental budget to cover for travel, meals and other expenses to be incurred.

The principle of “next 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 (e.g., professional development expenses, association fees, etc.).

Group expenses must be approved by the supervisor of the most senior person in attendance. Expenses cannot be claimed by an individual that are incurred by his/her approver even if they were at the same event, as this would result in the approver approving his/her own expense.

Signing authority may not be delegated, for example, a Supervisor – School Business (secondary) or Senior Administrative Assistant (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.

Unless otherwise stated, for payments made from the Board approved budget, the expense approval is as follows:

Claimant	Approver
Staff Member	Immediate Supervisor or Principal
Supervisor	Immediate Manager
Vice Principal	Principal
Manager	General Manager (if applicable) or Immediate Supervisory Officer or Executive Officer
General Manager or Principal	Immediate Supervisory Officer or Executive Officer
Supervisory or Executive Officer	Associate Director or Director of Education
Director of Education	Chair of the Board

For payments made from School Generated Funds, the procedures outlined in the School Generated Funds Administrative Procedure must be followed.

For School Council Funds, the Chair or Treasurer of the School Council must approve the expense in addition to the school principal.

Any exceptions to this procedure, unusual circumstances and/or expenditure claims may be submitted to the Superintendent of Business Services or Director of Education (or designate) for review and possible approval.

Meal Expense Reimbursement for Individual Employees

This section applies to reimbursing expenses from an individual employee attending full day, after hours or overnight Board approved events, where the organizer is not providing meals; including meetings, professional development, workshops, conferences and school/community events.

The cost of meals while on Board business will be reimbursed based on one or more of the following criteria:

- The cost of the meal is incurred while on an approved full day staff development activity/meeting off Board property, where lunch has not been provided at that event.
- The cost of the meal is incurred while on an approved staff development activity/meeting (in excess of 3 hours) after the school/business day.
- When attending an overnight conference, any meals not provided during the conference are eligible for reimbursement, based on the maximum allowable rates listed below.

The maximum amount per meal includes taxes, gratuities, delivery and service charges and are in Canadian dollars. The daily meal maximum amounts are not an allowance.

Meals will be reimbursed up to the following maximum amounts with original detailed receipts provided.

Breakfast	\$15
Lunch	\$25
Dinner	\$35
Daily Meal Maximum	\$75

When more than one meal is claimed for any day, the amounts can be combined between the meals. For example, for both breakfast and lunch while attending an offsite event, the combined rate is \$40. This now becomes the maximum rate for the two meals, regardless of what was spent on each meal. Note: it is not permitted to use a combined maximum rate and not claim for each of the meals, and the maximum reimbursed will be the lower of \$40 or actual receipts submitted. For example, it is not permitted to combine the maximum amounts for breakfast and lunch (\$40) to claim for one meal (e.g., brunch). Nor is it permitted to combine the maximum 3-meal rate (\$75) if only 2 meals are eaten.

For travel outside of Canada, meal limits will be based on the foreign currency value or Canadian dollars, whichever is greater. For example, if travelling to the U.S., the daily meal maximum will be \$75 in U.S.D. currency. Reimbursement will be in Canadian dollars, based on the applicable exchange rate.

Meal Expense Reimbursement for Board Sponsored Group Events

This section applies to Board approved events, where the Board is providing meal(s) including group meetings for the purposes of professional development, workshops, in-servicing of staff, conferences and school/community events. Next level-up pre-approval is required for these types of events.

Breakfast cannot be offered for any Board-sponsored events. A snack may be provided for events that take place during the normal business day where lunch is not provided and the meeting is a minimum of 3 hours in length. Snacks may not be provided in addition to lunch or dinner if the combined expense for the meal and snacks exceeds the meal limit below.

Lunch can be provided for full day Board approved events (such as full day professional development days), or approved Lunch and Learns where staff utilize their lunch period for professional development/learning. Lunch will not be provided for meetings that span the lunch period unless it is an all-day event. Examples where lunch would not be provided include School Team, division meetings, leadership team meetings, Heads' meetings, event planning meetings, etc.

Dinner can be provided for events ending 3 hours after the normal end of the business day when staff do not have the opportunity to leave the premises for a meal. For events that are not hosted on Halton District School Board premises, the cost of renting the facility, as well as cost of presenters and guest speakers are in addition to the cost of meals listed above.

Individuals charged with the responsibility to plan and organize a Board-approved event shall ensure that the expenses incurred are economical, transparent and modest, protecting the taxpayers' interest and within budgetary constraints. The maximum rates for such events, including taxes, gratuities, delivery and service charges are as follows:

Snack:	\$5*
Lunch:	\$25*
Dinner	\$25*

The daily maximum for Board sponsored group events is \$25. The organizer can arrange for a meal and snacks, however snack and meal limits cannot be combined to exceed \$25 for the event.

*Exceptions to group rates must be pre-approved by the Superintendent of Business Services or Director of Education.

Expense Claim Procedures for Meals:

- Any expense claim must state the business purpose of the expense, with a copy of the agenda (if applicable) and attendee list attached.
- Where a meal is included as part of a non-Board professional event (e.g., conference, workshop, etc.), the meal entitlement will not apply. Exceptions, such as for a dietary restriction, may be reviewed with the approver.
- In all cases, original itemized receipts for the meal must be submitted. Credit card slips or hotel statements with meal charges are not sufficient backup for the expense and do not meet audit requirements.
- Reimbursement for meal costs will not include reimbursement for any alcoholic beverages. Receipts submitted must not include charges for any alcoholic beverages.

TRAVEL/MILEAGE EXPENSES

Employees will be reimbursed for costs incurred when they are required to travel on Board business based on the following criteria:

- Travel between home and any Halton Region location is not eligible for reimbursement.
- Travel from home to the first location shall be considered as part of the required normal duties and will not be reimbursed, unless the first work location is outside the Halton Region.
- Travel from the last location to home shall be considered as part of the required normal duties and will not be reimbursed, unless the last work location is outside the Halton Region.
- If the employee travels between various locations during the day, travel shall be calculated from the first work location to the next work location.
- Full day events within Halton Region (e.g., professional development) whether they are at the employee's regular work location or not, are considered to be the Board assigned location for that day, therefore are not eligible for mileage reimbursement.
- When travelling to a non-Board location outside of Halton Region, the shorter distance between the employee's home and non-Board location or Board assigned location to non-Board location will be the eligible distance for mileage reimbursement.
- Employees shall make every effort to travel together in order to reduce the related expenses.
- Where an employee chooses a different mode of transportation (e.g. GO Train), only the lower cost of travel will be reimbursed with submission of an appropriate receipt.
- Personal vehicles used on behalf of the Board shall be insured at the vehicle owner's expense. Individuals driving a personal vehicle cannot make claims for deductible amounts or damages as a result of a collision.
- Reimbursement will be made for Hwy. 407/412/418 travel; however, the Board does not reimburse for the cost of video toll charges or transponder lease fees.
- If the cost of a rental vehicle has been pre-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 250 kilometers the Board will reimburse the lesser of the cost for private automobile, the economy rate for airfare, rental or an economy size car, or train fare. It is the responsibility of the claimant to provide documentation outlining the various cost alternative,
- When using their personal automobile while travelling on Board business, a per kilometer rate based on the Canada Revenue Agency non-taxable mileage rate will be used (updated annually in HDSB's Online Mileage Claim Application).
- Mileage claims will be segregated by calendar year to ensure compliance with CRA mileage rate.

Travel for Professional Development or Training:

- Mileage claims may be made for the following:
 - attending professional development or training sessions offered by the Board where an individual is required to report to their scheduled location for a portion of the same day.
- Mileage claims cannot be made for the following:
 - attending full day professional development or training sessions offered by the Board, within the Halton Region, where it is the only work location an employee reports to during the day, and/or travel to and from an assigned work location at the beginning and end of the day.

Expense Claim Procedures for Mileage:

- All mileage claims must be submitted and approved using the Online Mileage Claim Application.
- Mileage claims shall be submitted on a monthly basis for Supervisor's/Manager's approval in the Online Mileage Claim Application.
- Mileage claims should be submitted prior to retirement, resignation or a change to the employee's appointed position and/or designated work location.
- Mileage claims will be paid to employees through the Board's payroll system.

Other Travel:

The Board will provide the following options to Employees to pay for expenditures required for travel other than mileage:

- Employees may personally pay for their **individual travel** and seek reimbursement (group student travel cannot be paid on a personal credit card). These require prior approval from the direct supervisor.
- Authorized employees may use the Board issued purchasing card (Purchasing Card).

CONFERENCES or PROFESSIONAL DEVELOPMENT

Employees will be reimbursed for reasonable and eligible costs incurred while attending conferences, workshops or professional development activities based on the following criteria:

- Prior written approval has been received from the appropriate approval authority identified in this administrative procedure. Applicants shall be approved on the basis of the event's direct value to the employee's position and ability to share the benefits gained with their colleagues.
- Available budget to cover all related expenditures.
- Travel and attendance outside of Ontario must also be pre-approved in writing by the applicant's Superintendent/Executive Officer and the Director of Education.
- Approved expenses include meals (at the Board rates), registration, transportation, accommodation and other reasonable expenses. When these expenses are not part of the conference fee, they are to be charged against the appropriate staff professional development account. Mileage will be recorded in the Online Mileage Claim Application and charged to the appropriate mileage account. Discounts for early registration should be realized where possible. Whenever possible, employees should prearrange their registration fees, travel and accommodation needs.
- The Board will only reimburse employees for travel the day prior to the start of a conference – any additional days of travel are considered personal and cannot be charged to a board account. Since the end time of most conferences allows for sufficient same day return, any additional travel expenditures incurred will be considered personal and cannot be charged to a Board account. Exceptions may apply for travel locations with infrequent flights. Employees are not expected to book an evening/red eye flight, instead the next available flight should be reserved and accommodation for an extra night will be reimbursed. If the employee decides to voluntarily return at a later date, and the flight fare is higher as a result, the employee is required to cover the increase in flight cost and any cancellation/rescheduling or other costs incurred. There will be no cash advances issued to delegates attending conferences.

ACCOMMODATION

Where overnight accommodation is required for individuals on Board business outside of the Halton Region, 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).

The Halton District School Board shall not incur any additional costs for accommodation, travel or meals for family members who accompany claimants. Costs associated with family members will be at the individual's expense.

Expenses incurred for parking, telephone calls, internet required for normal business activity when away from the office on board business, and taxi fares related to Board business will be reimbursed upon presentation of original detailed receipts.

LIFE EVENTS

Gifts (including flowers) for employees or their families due to "life events" are considered personal and not reimbursable. Examples of life events include births, adoption, illness, marriage, birthdays, changing work locations, or other life events. A staff fund or collection from personal funds should pay for these events.

In the case of the death of a student, staff member or their partner and/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. For school-based situations (ie: the death of a student's parent/guardian, a school volunteer), not covered by the Director's Office, the school may use HST rebate funds from their School Generated Funds to provide an expression of sympathy from the school, not to exceed \$100 per event, with approval from the School Superintendent.

GIFTS OF APPRECIATION TO NON EMPLOYEES

Token gifts of appreciation, valued at up to \$50, 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. Alcohol and/or cannabis products may not be given as a gift (e.g. bottles of wine or other spirits, gift certificates for the LCBO, Beer Store or wine stores, etc.). The School Superintendent may approve exceptions for gifts of tobacco products in culturally appropriate circumstances.

Donations valued at up to \$50 may be extended to other organizations such as registered charities or not for profit organizations in lieu of fees (e.g., speaker/presentation fees). Gifts must be approved by the Supervisor of the requisitioner.

HONORARIA

Employees are not allowed to receive honoraria, gift certificates or payments of any kind, for performing additional duties while on Board time. The exception, subject to Director of Education approval, would be if significant preparation time was required and this preparation time was conducted on personal time.

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.

NOT ELIGIBLE FOR REIMBURSEMENT

In addition to any items noted in this procedure, the following will not be reimbursed:

- Gifts, gift cards or gift certificates of any kind for staff or general school use (gift cards to support student angel fund are permitted).
- Purchase or consumption of any type of alcohol or cannabis products
- Goods and services purchased directly or indirectly from Board employees as it is a violation of Section 217 of the Education Act
- Recreational costs (e.g., fitness facilities, movie rentals, mini-bar charges, etc.)
- Personal expenses (e.g., laundry, dry cleaning, etc.)
- Charges incurred by spouse or other family members
- Parking tickets or traffic tickets
- Automobile expenses, since these are reimbursed on a per kilometer basis
- Supporting a fundraiser or event for a specific political party
- Valet parking where self parking is available
- Airport lounge access
- Express baggage claim fees
- Reimbursements or payments directly to vendors for unallowable expenses

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:

- Expenditures related to professional development events
- Deposits for facility rentals
- Prepayments for facility rentals from Municipalities (not to exceed \$2,500 per permit)
- Items ordered online through a board purchasing card where payment is required to checkout/proceed with order.
- Deposits for custom orders (e.g., printing)
- Subscriptions or Maintenance fees covering a period of time
- Insurance
- Deposits for field trips
- Theatre/Show tickets if the venue's only payment option is prepayment
- Prepaid postage

The Superintendent of Business Services or the Director of Education must approve exceptions not covered above. When paying deposits for venues or services, attention should be paid to refund policies should the activity or event need to be cancelled or rescheduled.

CASH ADVANCES FOR EXPENSES

Cash advances are not permitted. If there are unusual circumstances, the approval of the Superintendent of Business Services or Director of Education is required for cash advances for the payment of what would be authorized expenditures incurred while on Board business.

CREDIT CARD OR REWARD CARD ADVANTAGES

The use of a personal credit card or reward card is prohibited in cases where it is used for more than normal business or conveys undue benefit to the claimant.

HOSPITALITY

Refer to the Hospitality Administrative Procedure and the Code of Ethics Administrative Procedure for additional information regarding allowable hospitality expenditures.