



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

ADMINISTRATIVE PROCEDURE – AP109-1

Travel, Meal, Hospitality Expenses/Attendance at Conferences

Area: Business & Finance
Policy Reference: Broader Public Sector Procurement and Expense Directives (PO109)

Approved: October 24, 2022
Revised: December 20, 2023; February 13, 2024; September 1, 2024

1. Purpose

The purpose of this Administrative Procedure is:

- to set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices; and
- to provide a framework of accountability to guide the effective oversight of Durham Catholic District School Board (DCDSB) resources in the reimbursement of expenses.

2. Definitions

External Consultants and Contractors (*Travel, Meal and Hospitality Expenses Directive*) – an individual or entity under contract to the Board providing consulting or other services.

Hospitality (*Broader Public Sector Expenses Directive*) – the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the Government of Ontario or for any organizations covered by the Broader Public Sector Expenses Directive.

Itemized Receipt (*Travel, Meal and Hospitality Expenses Directive*) – original document identifying the vendor with the date and amount of each expense item paid by the claimant.

Perquisites (or perks) (*Broader Public Sector Perquisites Directive*) – a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.

3. Procedures

- 3.1 Approved plans for necessary travel, meals, accommodation and hospitality should be economical and ensure the health and safety of the employee.
- 3.2 Legitimate authorized expenses incurred during the course of DCDSB business are reimbursed.
- 3.3 Expected practices include:
 - 3.3.1 Prior approval, by direct supervisor, to incur expenses is obtained;
 - 3.3.2 Other options for meetings are always considered before travel is approved, including audio or video conferencing; and
 - 3.3.3 Corporate purchase cards (for designated staff only) are used for authorized business travel and business-related expenses.
- 3.4 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 their approver (e.g., a Vice-Principal cannot submit their Principal's claim for lunch even if they were at the same event).
- 3.5 Good record-keeping practices must be maintained for verification and audit purposes – all individuals attending must be named on the expense reimbursement form.
- 3.6 Claimants must:
 - 3.6.1 obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;
 - 3.6.2 submit an agenda, if applicable (attendees to be listed for group expenditures), original itemized receipts with all claims (credit card slips are not sufficient). 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 must be provided; and
 - 3.6.3 submit claims within the school year incurred. Any claims submitted beyond this timeframe require the approval of the appropriate approver.
- 3.7 Approvers must:
 - 3.7.1 provide approval only for expenses that were necessarily incurred in the performance of DCDSB business; and
 - 3.7.2 provide approval only for claims that include all appropriate documentation (e.g., original itemized receipts, agendas – list of attendees for group

expenditures) – all requests for reimbursement that do not have the appropriate documentation will not be processed for payment. The request will be returned to the approver who will be required to ask the claimant to obtain and resubmit documents.

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

3.8 In addition, the Director may modify the level of approval upward to a more senior level when authority is assigned to a manager/supervisor.

3.9 Employees cannot approve their own expenses.

3.10 Managerial Discretion:

3.10.1 For the purpose of this procedure, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Procedure. There is no discretion to depart from the principles and the mandatory requirements of this procedure. All decisions should be made very carefully.

3.10.2 When exercising discretion, the rationale must be documented and filed with the claim.

3.11 Approvers are accountable for their decisions, which must be:

3.11.1 subject to good judgment and knowledge of the situation;

3.11.2 exercised in appropriate circumstances; and

3.11.3 comply with the principles and mandatory requirements set out in this procedure.

3.12 When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

3.12.1 able to stand up to scrutiny by the auditors and members of the public/media

3.12.2 properly explained and documented

3.12.3 fair and equitable

3.12.4 reasonable

3.12.5 appropriate

3.13 All conferences/seminars must be pre-approved by completing the appropriate form (Application to Attend Conference, Convention, Seminar Form).

3.13.1 Subject to the discretion of the Director of Education, a report may be made to the Board with respect to any convention, conference or seminar attended by any employee.

3.13.2 The Board may also ask the Director of Education to provide a report of any convention, conference or seminar attended by any employee.

3.14 Travel:

3.14.1 This procedure applies whenever travel is required. All travel requires prior approval, with the appropriate level of approval authority.

3.14.2 For the purpose of this Procedure, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.

3.14.3 When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

3.14.4 Reimbursement of business-related expenses shall be paid to staff for attendance at approved conventions, conferences, and seminars as follows:

a) Outside the Durham area:

- i. Registration fee
- ii. Travel Expenses (economy class air or rail transportation expenses or equivalent, plus ground transportation) or regular mileage reimbursement in accordance with this Procedure
- iii. Hotel expenses for each night in attendance plus one night as per limitations contained in this procedure
- iv. Parking
- v. Internet
- vi. Meals as per limitations contained in this Procedure (if not included in the event)
- vii. Where travel out of Province is necessitated, the Director shall seek Board approval for such travel

- b) Within the Durham area:
 - i. Registration fee
 - ii. Mileage reimbursement at rates prescribed in this Procedure (other than those employees that receive vehicle allowances)
 - iii. Hotel expenses for each night in attendance
 - iv. Parking
 - v. Internet
 - vi. Meals as per limitations contained in this Procedure (if not included in the event)
- c) One day seminars:
 - i. Registration fee
 - ii. Mileage reimbursement at rates prescribed in this Procedure
 - iii. Parking
 - iv. Lunch and dinner (if workshop extends beyond 5:00 p.m.) as per limitations contained in this Procedure (if not included in the event).

3.14.5 Using a Personal Vehicle:

- a) If you use your personal vehicle while on DCDSB business, the following apply:
 - i. The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
 - ii. It is the driver's/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
 - iii. DCDSB will not reimburse the costs of insurance coverage for business use, physical damage or liability.
 - iv. DCDSB is not responsible for reimbursing deductible amounts related to insurance coverage.
 - v. There is no reimbursement for traffic violations.

3.14.6 Conditions for Mileage Reimbursement:

- a) Home to Employment – Mileage incurred from home to the first place of work (administration office or school) is not eligible for mileage reimbursement.
- b) Employment to Home – Mileage incurred from the last work location to home is not eligible for mileage reimbursement.
- c) When travelling to a non-DCDSB location, the shorter distance between employee's home and non-DCDSB location or DCDSB assigned location

to non-DCDSB location will be the eligible distance for mileage reimbursement.

- d) Itinerant Staff – Recognized mileage includes mileage incurred by staff in the performance of their duties between locations throughout the day.
- e) Parking and Toll Fees – Where necessary and approved by the appropriate Supervisory Officer, parking and toll fees may be claimed by staff.
- f) Employees who Regularly Work at More Than One School – Recognized mileage would be that mileage incurred when an employee is assigned to two schools, necessitating travel during the work day between two sites. Note: This would be reviewed against any collective agreement conditions.
- g) Other Authorized Travel – Other travel on authorized DCDSB business will be approved at the discretion of the immediate supervisor.
- h) DCDSB will reimburse travel/mileage expenses for authorized use of personal motor vehicles on DCDSB business. The rate of reimbursement is in accordance with the Canada Revenue Agency rates. The rate will be monitored and adjusted on an annual basis effective September of each year in conjunction with the annual budget process. All claims for travel expenses shall be submitted within the school year that they are incurred using the Travel Expense Claim Form.

3.14.7 Accident Reporting:

- a) All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor.

3.14.8 Rental Vehicle:

- a) Car rental requires prior approval.
- b) When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:
 - i. documented and approved prior to the rental if possible; and
 - ii. guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations.
- c) Luxury and sports vehicles are prohibited.
- d) To avoid higher gasoline charges, refuel your rental car before returning it.

3.14.9 Public Transit/Taxis (Rideshare):

- a) Local public transportation including hotel/airport shuttles should be used wherever possible. Taxis (Rideshare) may be justified in cases where:
 - i. group travel by Taxi (Rideshare) is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
 - ii. taking a cab allows you to meet an unusually tight schedule for meetings.

3.14.10 Accommodation:

- a) DCDSB employees who attend conferences, conventions, etc., and recruiting fairs, on behalf of DCDSB, will be reimbursed for accommodation expenses incurred.
- b) Reimbursement will be made for single accommodation in a standard room. There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling.

3.15 Meals (For conferences, business meetings, and hospitality as prescribed in these procedures):

- 3.15.1 Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.
- 3.15.2 Reasonable and appropriate meal expenses may be reimbursed.
- 3.15.3 Meal expenses may be incurred when an employee is away from any DCDSB facility (i.e. at least 24 km), or a meeting must occur over a normal meal period outside of the Durham area.
- 3.15.4 Meals may be reimbursed to employees whose work require them to attend meetings or perform duties beyond the working day and a meal is not provided otherwise (e.g. Board meeting).
- 3.15.5 Meal costs are not reimbursable if a staff member attends a conference or seminar and meals are provided as part of the event fee.
- 3.15.6 Meals are categorized by type (i.e. breakfast, lunch and dinner), and are reimbursed on an out-of-pocket basis with maximum allowable amounts for each meal:
 - Breakfast - \$25.00
 - Lunch - \$25.00
 - Dinner - \$55.00

The above maximum amounts include taxes and reasonable gratuities.

- 3.15.7 For meal expenses claimed for events outside Canada, the meal allowance amounts are converted to the Canadian dollar equivalent.
- 3.15.8 The rates are not an allowance. You must have eaten the meal in order to submit a claim for reimbursement. All meal expense claims will be reimbursed after the event or conference for which the expense is being claimed.
- 3.15.9 Original, itemized receipts and agendas are required and reimbursement must not exceed the actual amount spent.
- 3.15.10 Outside conferences and seminars, etc. meal expenses must be authorized by a person most senior to the claimant. The reimbursement claim must be made by the most senior staff member (i.e. rank) in attendance. Attendees must be listed and the purpose of the meeting disclosed.
- 3.15.11 The rate of reimbursement is in accordance with the Canada Revenue Agency rates and will be monitored and adjusted on an annual basis effective September of each year in conjunction with the annual budget process. All claims for meal expenses shall be submitted within the school year that they are incurred using the respective claim form.
- 3.15.12 Meals may be offered to DCDSB staff with the following conditions:
- a) For meetings up to two (2) hours, refreshments such as coffee, tea, juice and water may be made available.
 - b) For meetings greater than two (2) hours and less than four (4) hours, light refreshments may be made available.
 - c) For meetings more than three (3) hours in length and extending over the normal lunch period, a light lunch may be offered to facilitate the flow of the meeting (e.g. 10 am to 2 pm or 11 am to 3 pm).
 - d) A meal can be provided where meetings commence early morning (breakfast) and over the lunch hour and after the regular day when staff are expected to attend.
 - e) For meals that are centrally purchased (catering for a working meeting), the maximum amount spent per person should not exceed the established meal allowance rate (section 3.15.6 above).
 - f) All eligible claims for meals must include original, itemized receipts with names of the individuals in attendance and the business reason for the meal, date, time and location of the meeting and a copy of the agenda.

3.16 Hospitality:

- 3.16.1 Functions involving only people who work for the DCDSB are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this Procedure: Ontario Public Sector (OPS) employees, agency/organization employees, appointees or consultants.
- 3.16.2 Hospitality may be extended, for those not engaged with DCDSB, in an economical and consistent manner when:
- a) it can facilitate DCDSB's business; and
 - b) it is considered desirable as a matter of courtesy or protocol.
- 3.16.3 Expenses that do not fit the definition of government hospitality will not be reimbursed. Examples of such expenses would be: office social events, individual retirement parties and holiday lunches, celebrations and year-end functions.
- 3.16.4 All hospitality events require pre-approval by the Director.
- 3.16.5 Payment for alcoholic beverages using DCDSB funds is prohibited at any hospitality event, except in cases pre-approved by the Director.
- 3.16.6 Outside of exceptions noted in this Procedure, hospitality may only be provided to individuals or groups other than:
- a) DCDSB employees.
 - b) Any of the Ontario government ministries, agencies and public entities covered by Ontario Public Service (OPS) Travel, Meals and Hospitality Expenses Directive.
- 3.16.7 When hospitality is appropriate:
- a) Hospitality may be extended in an economical, consistent and appropriate manner on behalf of DCDSB under the following circumstances:
 - i. When hospitality facilitates DCDSB business, including engaging in discussions of official business matters, or sponsoring formal conferences related to the goals of DCDSB for:
 - Labour groups
 - Public Interest Groups
 - Business and industry
 - Representatives from other governments

- Recognition for outstanding achievement (e.g. annual DCDSB retirement celebration, meritorious awards, etc.)
 - ii. When hospitality is considered desirable as a matter of courtesy or protocol, including providing people from national, international or charitable organizations with an understanding and appreciation of the workings of DCDSB.
- 3.16.8 When hospitality expenses are submitted for reimbursement, the names of the individuals entertained, their role, and a clearly stated purpose of the hospitality should be provided.
- 3.16.9 Hospitality may never be offered solely for the benefit of DCDSB employees. Examples include office social events, ticket costs for theatre, concert, movie or sporting events, individual retirement parties and holiday lunches or other expenses that do not support DCDSB business.
- 3.16.10 DCDSB funds cannot be used to reimburse expenses for spouses/partners/children (i.e., cannot increase the amount of employee reimbursement).
- 3.16.11 Submitting the claim for reimbursement:
- a) All expenses must be documented and include original itemized receipts.
 - b) The claim must include event details regarding:
 - Agenda
 - Purpose
 - Date(s)
 - Location
 - Type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.)
 - Attendees listed by name, title and organization
- 3.16.12 Hospitality is acceptable for school openings and school closings; and milestone anniversaries (10 years, 15 years, 25 years etc.).
- 3.16.13 The following expenses will not be reimbursed:
- Holiday celebrations
 - Department socials
 - Individual Retirement parties
 - External social events (e.g. Foundation golf tournament/gala dinner)
 - Staff appreciation lunches/dinners
 - End of year parties/dinners/lunches
 - End of semester parties/dinners/lunches

3.17 Service Recognition and Gifts:

3.17.1 Gift Giving:

- a) Appropriate token gifts of appreciation, valued up to \$30.00, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for DCDSB.
- b) Unacceptable gifts:
 - Cash
 - Alcohol (including gift certificates from alcohol retailers)
 - Retirement gifts (except as noted in 3.17.6)
 - Birthday gifts
 - Flower recognition gifts (i.e. Administrative Day), life events

3.17.2 Small Token Gifts of Appreciation:

- a) Small token gifts of appreciation (up to \$30.00) to employees/Trustees, government employees, employees of other BPS organizations may be provided for work and effort above and beyond – this does not include gifts at Christmas and end-of-year gifts to staff. For example, a gift would be acceptable if an employee attends a session on a Saturday to make a presentation on behalf of DCDSB.

3.17.3 Professional Development Materials;

- a) Nominal amounts for items related to days of recognition and/or professional development such as faith formation (e.g. religious materials, coffee mugs, water bottles, mouse pads) are acceptable.

3.17.4 Social Events and Life Events:

- a) Private collection of funds should be used to provide gifts/donations for recognition of life events (such as births, deaths, weddings and anniversaries, Christmas and end-of-year gifts).

3.17.5 Bereavement Recognition:

- a) Circumstances for bereavement recognition, as appropriate, for direct employees and their spouses or children or students only:
 - i. On behalf of DCDSB, the Director may send flowers, baskets or mass cards;
 - ii. Superintendents may send Mass cards and/or flowers; and
 - iii. Principals may send Mass cards.

- b) The Director has discretion in determining bereavement recognition in circumstances beyond those listed above.
- c) Mass cards may be sent by Superintendents, Principals, Sr. Managers, as deemed appropriate in circumstances beyond those listed above.

3.17.6 It is permissible to recognize and provide awards to employees for their dedicated years of service to DCDSB. Staff are honoured for 25 years of continuous service with DCDSB and service recognition gifts are provided. (example: 25 year award recognition/Board Award of Merit).

3.18 Perquisites:

3.18.1 A perquisite or perk is not allowed if it is not a business-related requirement. A perk is allowable only in limited and exceptional circumstances where it can be demonstrated to be a business-related requirement for the effective performance of an individual's job. All exceptions must be approved by the Director.

3.18.2 The following perks are not allowed (cannot be provided by any means, including: an offer of employment letter, as a promise of a benefit; an employment contract; or a reimbursement of an expense):

- a) Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- b) Season tickets to cultural or sporting events.
- c) Clothing allowances not related to health and safety or special job requirements.
- d) Access to private health clinics – medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans.
- e) Professional advisory services for personal matters, such as tax or estate planning.

3.18.3 Items which are not considered perks:

- a) Provisions of collective agreements/employment contracts (except as noted in this procedure).
- b) Insured benefits.
- c) Items generally available on a non-discriminatory basis for all or most employees (e.g. employee assistance program, pension plans).

- d) Health and safety requirements (e.g. provision of work boots).
- e) Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays).
- f) Expenses covered under an organization's rules on travel, meals and hospitality in accordance with the BPS Expense Directive.

3.19 Expenses for External Consultants and Other Contractors:

3.19.1 Under the Province's BPS Supply Chain Directives, travel and hotel expenses are to be included in any external consultant's fee, and not be billed as separate costs.

3.19.2 External consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home management
- Personal telephone calls

3.19.3 Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

3.20 Responsibilities:

3.20.1 Employees are responsible for:

- a) following the principles and rules set out in this procedure;
- b) being aware of the conflict of interest rules that govern DCDSB Employee (Employee Conflict of Interest Policy PO307 and its attendant procedure AP307-1); and
- c) being aware of any relevant policies and procedures.

3.20.2 Superintendents are responsible for:

- a) carrying out any delegated authorities and assigned tasks in accordance with this procedure;
- b) exercising managerial discretion judiciously;

- c) ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored;
- d) ensuring staff are aware of the requirements of this procedure;
- e) seeking timely direction when there are questions of application; and
- f) taking appropriate action in the case of non-compliance.

3.20.3 The Director of Education is responsible for:

- a) ensuring the procedure's principles and rules are implemented and monitored, including putting in place processes that support the procedure; and
- b) delegating approval authority to appropriate levels within DCDSB except as restricted in this procedure;

4. Sources

- 4.1 [Travel, Meal and Hospitality Expenses Directive](#)
- 4.2 [Broader Public Sector Expenses Directive](#)
- 4.3 [Broader Public Sector Perquisites Directive](#)

5. Appendices

- 5.1 Appendix 1 – Application to Attend Conference Convention Seminar (AF109-1A)
- 5.2 Appendix 2 – Expense Claim for Conference Convention Seminar (AF109-1B)
- 5.3 Appendix 3 – Travel Expense Claim Form (AF109-1C)

6. Related Policies and Administrative Procedures

- 6.1 [Broader Public Sector Procurement and Expense Directives Policy \(PO109\)](#)

Application to Attend Conference, Convention, Seminar

Applicant Name: _____

Applicant Position: _____

School/Department: _____

Date of Application: _____

Function Title: _____

Function Location: _____

Date of Function: _____

Time: _____

Duration: _____

Purpose or Value of Attending (Enclose the program or brochure, if available):

Supply Teacher/Staff Replacement Requested: Yes No

Projected Expenses of Applicant	Amount Requested	Amount Approved	For Board Use Only
Registration Fee:			
Accommodation:			
Meals:			
Transportation: by car _____ kms			
Fare: Bus Train Plane			
Other: (Specify)			
Totals			

Recommendations: (Principal or Immediate Supervisor)

Signature of Applicant: _____

Signature of Supervisor/Principal: _____

Signature of Superintendent/Director: _____

Report Requested: Yes No

Supply Teacher: Approved Not Approved

Expense Claim for Conference, Convention, Seminar

Claimant Name: _____

Applicant Position: _____

School/Department: _____

Date of Application: _____

Function Title: _____

Function Location: _____

Date of Function: _____

Report of Expenditures (report only those expenditures that require reimbursement)	Amount	Receipt (✓)
Registration Fee:		
Accommodation: ___ nights at \$___/night		
Meals:		
Transportation: by car ___ kms at \$___/km		
Fare: Bus, Taxi, Train, Plane		
Other: (Specify)		
Total Expenses Incurred		
LESS Employee share		
Total Expenditures to be reimbursed		

Signature of Claimant: _____

Claim Approved By: _____ Date: _____

Superintendent/Director Signature: _____ Date: _____

FOR BOARD USE ONLY		
Vendor:	New:	
ACCOUNT NO.	CHARGE	
GST	Checked by:	Approved by:

[illegible]

Travel Expense Claim, Page 2

							CARRY FORWARD:	0
Date		From	To	Purpose of Trip	(✓) if Return	TOTAL KMS/TRIP		
Month	Day							
					<input type="checkbox"/>			
					<input type="checkbox"/>			
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NOTE: Itinerant, Resource, Consultants; Deduct 160 kilometres per month						-		
Last Date Claiming: _____				Total Kilometres:	0			
Name: _____				Rate per Km.	x .72			
(Please Print)				Mileage Claimed: Sub Total	0.00			
Position: _____				Parking Charges Claimed:				
School/Dept.: _____				**Other Charges Claimed: 407 Charges				
**Reason for 407 Use _____								
I hereby certify that this claim is a true record of the use of my personal vehicle in the conduct of the Board business for the period shown.				Total Amount Claimed:	0.00			

Signature of Claimant:

Date:

Approved by (Principal or Supervisor):

Date:

Superintendent's Approval:

Date:

FOR BOARD USE ONLY	
VENDOR NO:	NEW:
Account No.	Charge
G.S.T.:	
TOTALS:	

CHECKED:	
APPROVED:	

SAMPLE