



Policy Section: **Business & Administrative Matters**

600

Policy Name: **Travel, Meeting, and Hospitality Expenses**

602

Policy Statement

It is the policy of the Keewatin-Patricia District School Board that individuals be reimbursed for reasonable and authorized travel, meeting, and hospitality expenses incurred in the course of fulfilling their duties on behalf of the KPDSB.

Rationale

The wide-spread geographical area of the KPDSB makes it necessary for trustees, employees and others to travel between locations within the KPDSB in order to carry out their responsibilities. The location of the KPDSB requires travel to centres outside the area for training purposes and to participate in conferences and meetings relevant to the operations of the KPDSB.

The Education Act permits the KPDSB to reimburse trustees, teachers or officials of the KPDSB for out-of-pocket expenses reasonably incurred on specific business of the KPDSB

Guidelines

1.0 General Provisions

- 1.1 This policy applies to the following individuals: employees of the KPDSB or volunteers acting under the direction of KPDSB employees. This policy does not apply to elected trustees and trustees appointed to represent the interests of Indigenous students (except with respect to Guideline 6.0 Hospitality), student trustees, appointed non-trustee members of KPDSB committees, and School Council members. (See Policy 210).
- 1.2 Only authorized travel on KPDSB business will be eligible for reimbursement of expenses. Authorization of travel by designated KPDSB officials within the parameters of this policy is deemed to constitute authorization by the KPDSB.
- 1.3 Only reasonable expenses may be claimed for reimbursement, charged to purchasing cards, or direct-billed to the KPDSB and the amounts paid are subject to maximums and/or rates established by KPDSB resolution- (as per appendix A). In setting rates the KPDSB will consult with external sources such as the Canadian Automobile Association, Canada Revenue Agency, other school boards, the Ontario Public Service, etc.

Cross References:	
Policies: 210, Expenditures of Trustees and Appointed Members 501, School Councils and Parent Involvement Committee 703, Recognition of Employees	Date Adopted: May 26, 1998 Dates Reviewed: May 28/02; Feb. 8/05; Nov. 8/05; Mar 6/07; Mar 4/08; Nov 10/90; May 10/11; Dates Revised: Oct. 9/23; Feb.9/16; Jan 14/20 Review by: 2024

- 1.4 Travel within the jurisdiction of the KPDSB shall be by KPDSB-owned vehicle or, where a KPDSB-owned vehicle is unavailable, by personal vehicle or rental vehicle. Individuals using personal vehicles will receive a per-kilometer amount for authorized travel beyond normal home to work travel. If a KPDSB-owned vehicle is available and an individual chooses to use a personal vehicle instead, reimbursement will be limited to ten (10) cents per kilometer.

Individuals claiming a per-kilometer amount may not claim vehicle operating expenses (e.g. gasoline, repairs) for the trip. The KPDSB will not reimburse fines for traffic and parking violations. Individuals opting to accept reimbursement of gasoline costs-only shall claim them on an expense claim form and shall not use a KPDSB purchasing card to buy gasoline for a personal vehicle.

- 1.5 It is expected that individuals travelling for KPDSB business will use the most cost-effective means of travel (such as sharing vehicles, using KPDSB vehicles, obtaining reduced airfares etc.). If a personal vehicle is used, the approving authority may determine that the amount eligible for reimbursement is the lesser of the regular per-kilometer amount plus other allowable expenses and the applicable commercial fares. Approving authorities may limit reimbursement amounts where this practice has not been followed.

- 1.6 Amounts claimed for accommodation, commercial transportation, registrations, meals, and miscellaneous expenditures must be supported by original invoices or receipts. Amounts claimed for meals are subject to maximums established by the KPDSB, and receipts are required (as per Guideline 1.7). Meals cannot be claimed in situations where a meal is provided at no expense to the individual (e.g. as part of a conference package). A meal allowance may be chosen in lieu of actual cost (as per Appendix A). Detailed receipts are not required for the allowance, but a personal expense claim must be submitted with proper authorization.

- i) Costs incurred for single accommodation in a standard room will be authorized.
- ii) Alternatively, a maximum of \$30 per night is allowed for accommodation (including any meals) for private stays with family or friends (including those that may be KPDSB employees) at a location other than the claimant's principal residence. Instead of a receipt, you must submit a written explanation identifying the host and the number of days you stayed.

The \$30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque. Note that this is the only exception to Guideline 1.13 (gifts of appreciation) below.

- 1.7 Claims for reimbursement of expenses, with required original receipts attached, must be submitted to the appropriate approving authority using the designated



Policy Section: **Business & Administrative Matters**

600

Policy Name: **Travel, Meeting, and Hospitality Expenses**

602

expense claim form. Where a personal credit or debit card was used, the itemized/detailed sales slip must be provided. The approving authority will determine the amount of reimbursement to be made on the basis of policy guidelines and rates approved by the KPDSB.

- 1.8 Unless arrangements for direct billing of certain expenditures has been authorized, individuals are expected to pay all travel expenses with their purchasing card or claim reimbursement for approved amounts.
- 1.9 Expense claims must be submitted on a timely basis. Individuals may not be reimbursed for expenses submitted more than two (2) months after the end of the month in which they were incurred.
- 1.10 Meal expenses can be claimed for travel within the jurisdiction of the KPDSB if:
 - i) authorized by the Director of Education or appropriate supervisor, and
 - ii) the employee is required to remain overnight at a location other than their home, or
 - iii) the employee is required to be more than 40 km from their designated work location at the regular mealtime.

Where a claimant is eligible to claim for more than one meal for any day, the maximum amounts for each meal may be combined. For example, the claimant could claim over the maximum amount on one meal, and less than the maximum amount on another meal, so long as the total claimed does not exceed the combined maximum. Alternatively, the meal limits for two or more meals may be combined to form a maximum amount for a single meal. (Example: breakfast and lunch may be combined to be claimed as “brunch.”) Note that the claimant must not combine maximum amounts for ineligible meals, such as when a meal is provided at no cost to the claimant as part of a conference or meeting.

- 1.11 Reasonable personal telephone expenses to the claimant’s home community can be claimed on the approval of the Director of Education or direct supervisor provided the individual is required to remain overnight at a location other than their home, except for individuals who receive a KPDSB cell phone allowance or who are provided with a KPDSB-owned cell phone. They may use their cell phone for this purpose. Individuals are encouraged to use calling cards to limit the cost to the KPDSB and maximize available calling time.
- 1.12 Alcoholic beverages are not an eligible expense in connection with travel and meetings. (See Guideline 6.0, re alcohol, in connection with Hospitality events).
- 1.13 KPDSB funds (including funds allocated for Parent Council) are not to be used to provide gift certificates, coupons, or gifts of appreciation (such as promotional items, clothing, food, prizes, etc.) for employees in any circumstances, other than those identified in Policy 703 (i.e. retirement gift) or in Guideline 1.6 (ii) above. If



Policy Section: **Business & Administrative Matters**

600

Policy Name: **Travel, Meeting, and Hospitality Expenses**

602

KPDSB funds are used for any of these referenced items, the employee will be responsible for personal repayment of these costs.

- 1.14 With respect to the above requirement for original receipts (Guideline 1.6), where original receipts are not available because they have been submitted to the Ministry of Education or other funding agency, photocopies of receipts will be accepted at the discretion of the Superintendent of Business.
- 1.15 Reasonable gratuities for meals, taxis, hotel room services, and porters may be incurred. Examples of reasonable amounts for gratuities are:
- i) 15% on a restaurant meal
 - ii) 15% on a taxi fare
 - iii) \$5 for housekeeping for up to two nights in a hotel, up to \$10 for a longer stay
 - iv) \$2-\$5 per bag for a porter

2.0 Specific Provisions

In addition to the above general provisions which apply to all travel and meeting expenses claims, the following guidelines apply in specific situations.

2.1 **Director of Education**

- i) Travel to meetings and other KPDSB related travel within the jurisdiction of the KPDSB is deemed to be authorized. Travel outside the jurisdiction of the KPDSB on the business of the KPDSB is deemed to be authorized. The Director of Education will keep the KPDSB informed concerning outside travel.
- ii) Expense claims must be submitted to the KPDSB Chair or Vice-Chair for approval.

2.2 **Superintendents**

- i) Travel to meetings and other KPDSB related travel within the jurisdiction of the KPDSB is deemed to be authorized. Travel outside the jurisdiction of the KPDSB must be authorized by the Director of Education.
- ii) Expense claims must be submitted to the Director of Education or designate for approval.

2.3 **Principals, Vice-Principals, and Managers**



Policy Section: **Business & Administrative Matters**

600

Policy Name: **Travel, Meeting, and Hospitality Expenses**

602

- i) Travel to meetings and other KPDSB related travel within the jurisdiction of the KPDSB is deemed to be authorized. Travel outside the jurisdiction of the KPDSB must be authorized by the appropriate Superintendent.
- ii) Expense claims must be submitted to the appropriate Superintendent for approval.

2.4 Employees Required to Travel Inside System

A number of employees are required to travel within the system on a regular basis to carry out their normal duties (learning technology technicians, retention support facilitators, special assignment teachers, maintenance personnel, etc.)

- i) It is the responsibility of the appropriate Superintendent or designate to authorize travel and the method of travel (KPDSB vehicle, rental vehicle, or personal vehicle).
- ii) Expense claims must be submitted to the appropriate Superintendent or designate for approval.

2.5 Other Individuals Not Employed by the KPDSB

- i) To be eligible for reimbursement, travel by other individuals must be on KPDSB or school business and be preauthorized by the KPDSB, Director of Education, Superintendent, Principal or Manager.
- ii) Expense claims must be submitted to the Director of Education, or designate, or to the appropriate Superintendent, Principal or Manager, depending on the level at which the travel was authorized.

3.0 Meeting Expenses

- 3.1 In some situations it may be more efficient and/or economical to locate a meeting in an outside facility and/or to provide meals for meeting participants. These situations must be authorized in advance by the Director of Education or Superintendent, as appropriate.
- 3.2 Invoices for meeting accommodation and related meals must be approved by the authorizing official.
- 3.3 Where a breakfast, lunch, or dinner meeting is held to facilitate the attendance of employees who are required to be present for the purposes of the meeting, those employees who would otherwise be ineligible to incur a meal expense at that time may have their meal expense covered by the KPDSB. Such meetings may be authorized only by the Director of Education, Superintendent, Principal, or Manager.



Policy Section: **Business & Administrative Matters**

600

Policy Name: **Travel, Meeting, and Hospitality Expenses**

602

3.4 Expenses for a group, including meal expenses, can only be incurred and/or claimed by the most senior employee present to ensure that individuals are not approving their own expenses.

4.0 Direct Billing to KPDSB and Direct Payments by KPDSB

4.1 The appropriate level of authority may authorize the following specific cases.

- i) Direct payment of registration fees on behalf of an individual for a specific event.
- ii) Purchase of travel tickets on behalf of an individual for a specific event.
- iii) Direct billing to the KPDSB of accommodation and meal charges for a specific person for a specified period (letter must be issued).

4.2 Processing of any direct billings and payments must be approved by the Director of Education or the appropriate Superintendent.

4.3 The KPDSB is to be reimbursed for any ineligible expenses included in direct billings.

5.0 Cash Advances

5.1 Except as noted below, cash advances are not provided for the purpose of travel and meeting expenses. Employees who are expected to regularly incur travel and meeting expenses may be provided with a KPDSB purchasing card to reduce their personal cash outlays in the performance of their duties. For all purchasing card transactions, the itemized/detailed sales slip must be retained on file along with the credit card slip.

5.2 In order to avoid financial hardship, a cash advance may be granted to an individual that has been authorized to incur travel and meeting expenses, upon the approval of the Director of Education or designate.

6.0 Hospitality

6.1 Hospitality is the provision of food, beverages, accommodation, amenities, transportation, or gifts at KPDSB expense to persons other than trustees and employees.

Hospitality at KPDSB expense may only be extended by a trustee, director of education, superintendent, principal, or manager. Authority for incurring hospitality expenses rests with the KPDSB official responsible for the budget account that will fund the hospitality. In the case of trustees, approvals will be obtained in accordance with Policy 210, Guideline 2.4.



Policy Section: **Business & Administrative Matters**

600

Policy Name: **Travel, Meeting, and Hospitality Expenses**

602

- 6.2 Hospitality involving alcohol without the provision of meals may only be extended by the Director of Education (e.g. reception functions-).
- 6.3 Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate KPDSB business or is considered desirable as a matter of courtesy.
- 6.4 Hospitality may be extended on behalf of the KPDSB when:
- i) Recognizing individuals for outstanding achievement or contributions to the KPDSB (e.g. volunteers);
 - ii) Engaging representatives of other KPDSBs, the broader public sector, industry, public interest groups, or unions in discussions on official matters;
 - iii) Providing individuals from provincial, national, or international organizations and charitable organizations with an understanding and appreciation of the workings of the KPDSB; and;
 - iv) Sponsoring or attending formal conferences related to the goals of KPDSB.
- 6.5 Token gifts of appreciation, valued at up to \$100, may be extended to persons who are not attached to KPDSB in exchange for pro bono services. Gift values above \$100 must be justified, and approved by a Superintendent or the Director of Education.
- 6.6 Reimbursement for hospitality expenses must be claimed using form F2: Expense Report and Claim. Original invoices and receipts must be provided. Claims for hospitality expenses must clearly identify the purpose of the hospitality and the names of the beneficiaries and their roles.

7.0 Audit

The Superintendent of Business is responsible for the periodic review and audit of travel and meeting expenditures to ensure adherence to this policy. The results of the review and audit shall be reported to the Audit Committee.