Business Travel, Meal and Hospitality Expenses

1.0 INTRODUCTION

The Government of Ontario released the Broader Public Sector (BPS) Expenses Directive April 1, 2011 requiring all BPS organizations to establish rules for individuals in the organization with respect to travel, meal and hospitality expenses.

The BPS expense directive is based upon four key principles:

- Accountability - organizations are accountable for public funds used to reimburse travel, meal and hospitality expense. All expenses support business objectives.
- Transparency - The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and are made available to the public.
- Value for Money - Taxpayer 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 the business of an organization are reimbursed.

2.0 GENERAL

This procedure sets out the rules for Durham District School Board (Board) personnel for managing travel, meal and hospitality expenses and is intended to be in compliance with the government directive in this regard.

3.0 RESPONSIBILITIES

Claimants Must:

- Obtain approval at an appropriate level of authority as outlined in this document before incurring expenses;
- Submit original, itemized receipts with all claims on appropriate standard expense form. If there is not an itemized receipt, a written explanation must be submitted to explain why the receipt is unavailable;
- Claims should normally be made within the quarter in which the expense was incurred. All claims incurred in a specific fiscal year must be submitted within three weeks after that fiscal year end to be eligible for reimbursement, subject to extenuating circumstances;
- Repay any overpayments;
- If leaving employment with the Board, submit any claims for expenses before leaving the Board.

Approvers Must:

- Provide approval only for expenses that were necessarily incurred in the performance of Board business;
- Provide approval only for claims that include all appropriate documentation (e.g. original itemized receipts);
- Forward approved claims for payment in accordance with regular practices of the Board;
- Not approve their own expenses. For example, expenses for a group can only be claimed by the most senior person present.

4.0 BUSINESS TRAVEL

- Use the most economical mode of transportation whenever possible;
- Shared transportation is encouraged whenever possible;
- Economy (coach) class is to be the standard option for train or air travel. In certain circumstances (with prior approval) business class may be acceptable for health and safety considerations or when business class actually reduces travel expenditures for meals and accommodation.

The following chart provides direction on the level of authority required for approving business travel requests. Written prior approval is required for travel outside Ontario.

Local Travel (within 250 km of board office/work location)	Provincial Travel (outside 250Km from board office/work location)	Canada Travel (outside Province)	International Travel (outside Canada)
Supervisor	Manager *	Superintendent	Director

*Manager for the purpose of this procedure refers to the claimant's supervisor, manager, principal or officer position that reports directly to a Superintendent.

5.0 PERSONAL VEHICLE

The Board assumes no responsibility for costs incurred in use of personal vehicles. The Board will however pay the approved kilometer rate if, with prior approval, a personal vehicle is used for Board business.

The approved kilometer rate is to be established from time to time, by resolution of the Board, in accordance with Policy 4133: Travel Allowance. The current rate of $0.52 per km was confirmed at the Board of Trustees board meeting on June 26, 2019.

Kilometers are to be measured from the shorter of work location to destination or home to destination (if travel originates from home). Travel from home to work location or work location to home is not reimbursed.

6.0 PARKING AND TOLL

Reimbursement is provided for necessary and reasonable expenditures for parking, as well as tolls for bridges, ferries and highways, when driving on Board business.

There is no reimbursement for traffic or parking violations.

7.0 MEALS

Meals will not be eligible for reimbursement:

- When normal duties require an employee to travel within the Board territory and may be away from his/her usual work location;
- If meals are being provided as part of a conference, professional development session or business meeting/function.

Alcohol cannot be claimed and will not be reimbursed as part of travel or meal expense. There are no exceptions.

Reimbursement for eligible meal expenses incurred in Canada is subject to the maximum rates set out in the following chart:

Meals	Maximum Amount
Breakfast	$12.00
Lunch	$20.00
Dinner	$35.00
Daily Maximum	$67.00

The above rates include all taxes and tips/gratuities.

When eligible to claim more than one meal for any day, the combined maximum rates may be allocated between the meals. For example, if eligible to claim both breakfast and lunch the combined rate is $32.00. This now becomes the maximum rate for the two meals, regardless of what is spent on each meal.

Personnel required to work late/overtime or during labour negotiations and related issues may be eligible for meal reimbursement.

For travel outside of Canada, meals will be reimbursed at reasonable amounts and should be in Keeping with the rates as set out by the Federal government for staff travelling abroad.

8.0 TELEPHONE

Long-distance calls made for Board business, using a personal telephone, may be eligible for reimbursement. Detailed receipts must be provided.

9.0 ACCOMMODATION

Single accommodation in a standard room is to be the option for hotel stays when on Board business.

Personal expenses such as hotel movies and mini bar snacks are not eligible for reimbursement.

Personnel may be reimbursed for one personal call to home for each night away, provided such calls are kept to a reasonable level.

Personnel required to be available during labour negotiations and related issues may be eligible for accommodation reimbursement.

10.0 TIPS/GRATUITIES

Personnel may be reimbursed for reasonable gratuities paid, up to 15% of the total receipted expenditure prior to the application of taxes.

11.0 HOSPITALITY EXPENSES

For the purpose of this procedure, hospitality is the provision of food, beverage, accommodation, transportation and other amenities
Hospitality at Board expense may never be offered solely for benefit of people who are engaged to work for the Board, other designated broader public sector organizations, or the Ontario Public Service.

Examples of ineligible expenses would be: office social events, retirement parties and holiday luncheons. Expenses for these activities are not to be charged to the Board or reimbursed.

Hospitality may be extended if it can facilitate Board business or is considered desirable as a matter of courtesy or protocol. Examples of hospitality include:

- Engaging in discussions/or sponsoring a formal conference with representatives from governments; business and industry. public interest groups or labour groups;
- Honouring distinguished guests;
- Conducting prestigious ceremonies; or
- Other hospitality functions as approved by the Director.

In rare circumstances. hospitality may include the consumption of alcohol at a meal or a reception with invitees, but only when there is written approval provided by the Director.

Hospitality expense claims must include event details regarding purpose; dates(s); location; invitees; and type of hospitality.

12.0 GIFTS OF APPRECIATION

Appropriate token gifts of appreciation, valued at up to $30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the Board. Gifts of appreciation should normally be limited to two gifts per individual per year.

Expenses for gifts valued over $30 are to be approved by a Superintendent or the Director.

Any gifts received must be provided to the Sr. Manager of Early Years for the Make a Difference or Poverty Strategy initiatives.

13.0 EXPENSES FOR CONSULTANTS AND OTHER CONTRACTORS

Consultants and other contactors will not be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Personal telephone calls

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

14.0 PERQUISITES

All expenses paid or reimbursed by the Board will be for business purposes and be consistent with the BPS directive on perquisites.

Under no circumstances will the following items be paid or reimbursed:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- Seasons 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 those provided by the Provincial health care system or by the employer's group insured benefit plans.
- Professional advisory services for personal matters, such as tax or estate planning.

15.0 BUSINESS MEETINGS

Offsite meeting room expenses are to be approved by the Manager of Purchasing.

(a) In general, provision of snacks and meals as part of business meetings should be avoided.

(b) If a workshop or business meeting requires snacks and/or meals you are required to submit a meeting agenda, date and location of a meeting and a list of all participants to support the invoice.

(c) Snacks including coffee or alternate beverage are acceptable for workshops and meetings of reasonable duration especially if people have travelled to be present. Orders should not exceed $3.50 per person, including applicable taxes.

A workshop or business meeting of a reasonable duration that is less than half a day in duration may have up to one (1) snacks order, whereas a full day workshop or business meeting may have up to two (2) snacks orders.

Breakfast is not to be provided.

(d) Meals may be ordered for lengthy workshops or business meetings that have significant working sessions both before and after a normal meal time.

(e) Alcohol cannot be claimed and will not be reimbursed as part of a meal.

(f) Meals ordered for over the lunch hour should be light, example sandwiches, vegetables and fruits. Orders should not exceed $12.00 per person, including applicable taxes.

Meals ordered over the dinner hour may include hot dishes, vegetables and desserts. Orders should not exceed $35.00 per person, including applicable taxes.

(g) Total costs for snacks/meals ordered for workshops or business meetings occurring during the day should not exceed $19.00 per person, including applicable taxes.

Total costs for snacks/meals ordered for workshops or business meetings occurring during the evening should not exceed $35.00 per person, including applicable taxes.

(h) On occasion, meals for business meetings cannot be ordered in advance due to meeting logistics and location. Reimbursement for these meals should follow the maximum rates established in this Appendix. Claimants should include original receipts; date; location; and participants. Alcohol cannot be claimed and will not be reimbursed as part of a meal.

(i) The Director may authorize variation to this procedure.

(j) Breakfast is only to be expensed in cases where out of town meetings may require overnight accommodations.