

TITLE: EXPENSE PROCEDURE
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1.0 OBJECTIVE

- 1.1 To establish the parameters and limitations for authorization and/or reimbursement of expenses incurred by employees, trustees and other authorized individuals employed or engaged by the Ottawa-Carleton District School Board (OCDSB).

2.0 DEFINITIONS

In this procedure,

- 2.1 **Approver** refers to an individual with the authority to approve expense claims.
- 2.2 **Board** refers to the Board of Trustees.
- 2.3 **BPS** refers to Broader Public Sector.
- 2.4 **Claimant** refers to a person who makes an expense claim.
- 2.5 **Consultants and Contractors** refers to individuals or entities under contract to the OCDSB, providing consulting or other services.
- 2.6 **District** refers to the Ottawa-Carleton District School Board (OCDSB).
- 2.7 **Expense** refers to an expenditure including kilometrage costs that is incurred on behalf of the District and/or in undertaking work duties for the District.
- 2.8 **Hospitality** refers to the provision of food, beverage, and other amenities.
- 2.9 **Incidental** refers to costs which are incurred as part of daily life during business activities.
- 2.10 **Itemized Receipt** refers to a receipt that lists the items purchased and the individual prices for each item. This is usually the same receipt that is produced by the merchant.
- 2.11 **Per Diem** refers to a daily allowance for meal expenses.

2.12 **Primary Work Location** refers to the location identified as your primary location by the employer.

3.0 RESPONSIBILITY

3.1 The Chief Financial Officer holds the primary responsibility for this procedure.

3.2 Superintendents, principals, managers/supervisors will be responsible for ensuring that all staff understand the requirements of and follow the requirements for claiming expenses in accordance with this procedure.

3.3 All persons making a claim for business expenses shall be responsible for understanding the requirements of policy P.039.FIN Expense Policy and shall follow the requirements of this procedure.

3.4 The Financial Services Divisions will be responsible for:

- a) providing training with respect to what expenses are allowable and not allowable; and
- b) monitoring expense claims to ensure compliance with this procedure.

4.0 PROCEDURES

Administrative Procedures

4.1 Expense claims must be completed in a timely manner and must be reviewed by the Approver for compliance with these expense rules prior to approval.

4.2 Claims will not be processed that have not been signed by both the Claimant and the Approver and that do not have all necessary documentation.

4.3 Approved expense claims including travel and kilometrage claims will be submitted to the Finance Department within one (1) month of the expense being incurred or the trip has been completed. Expense claims must be submitted in the budget year the expense was incurred.

4.4 Itemized receipts, unless using meal per diems without receipts, must accompany all expense claims; authorization receipts from credit/debit cards are insufficient.

4.5 If a receipt is lost, the claimant will make every effort to obtain a copy from the merchant. If this is not possible, a Lost Receipt form (OCDSB 057) must accompany the expense claim.

4.6 A person cannot approve his or her own expenses. Prior written approval for staff travel and authorization for payment of all expenses shall be as follows:

- a) teaching and school support staff by principal (itinerant staff by home school principal/manager);
- b) administrative and support staff by supervisor/manager/principal/superintendent, as appropriate;

- c) manager/principal by superintendent;
 - d) home instruction teachers travel by superintendent;
 - e) superintendent of instruction by Associate Director;
 - f) Associate Director, central superintendent or Executive Officer by Director;
 - g) Director by the Chair of the Board;
 - h) Board member and student trustee by the Chair of the Board or designate; and
 - i) Chair of the Board requires the Director of Education's recommendation for payment after the Chief Financial Officer has certified that the expense claim meets the requirements of this expense policy and procedure.
- 4.7 Expenses for a group will be claimed by the individual with the most senior position present wherever practicable. Group expenses will be accompanied by a description of the event and a detailed list of participants.
- 4.8 If the cost, or part thereof, is to be charged to an account for which the Claimant does not have signing authority, the appropriate budget holder's approval (indicated by signature) must be obtained.
- 4.9 Where expenses are recoverable from outside organizations, (e.g., the Ministry of Education), the billing instruction to the outside organization shall accompany the Travel Expense Claim Form (OCDSB 595 Finance) so that the Finance Department can invoice the other organization for reimbursement of expenses to the OCDSB.
- 4.10 District purchase cards (PCards) should be used for travel expenses whenever possible.
- 4.11 Claimants are required to repay the District for any unauthorized expenses or over-payments that may have been made.

Travel – Out of Town

- 4.12 When travelling on District business, preference will be given to the most practical, and cost effective (economy class or equivalent will be the norm) mode of travel and will be chosen with due regard for health, and safety, and availability:
- a) airline, train, bus most reasonable rate in the circumstances (Claimants must provide a boarding pass);
 - b) personal vehicle (kilometrage), provided it is the most appropriate and cost effective;
 - c) vehicle rental, where it is practical and more cost effective, taking distance and number of days travelled as well as cost of waiver/collision insurance coverage into account (Claimants must provide an invoice/receipt);
 - d) taxis may be used, where required, (Claimants must provide a receipt); and

- e) other forms of public transit (e.g., rail, subway, bus).
- 4.13 All employee travel expenses require evidence of prior approval, e.g., an email from one's supervisor to be submitted with the expense claim.
- 4.14 When work related international travel is required, the District will provide reimbursement for costs of visas where necessary.
- 4.15 Travel advances will not normally be issued.
- 4.16 Reimbursement will not be provided for business expenses booked or incurred using personal loyalty points.

Accommodation

- 4.17 Out of town travel that requires overnight accommodation should be booked at and reimbursed at the rate for a standard room.
- 4.18 Reimbursement will not be made for personal items such as pay-per-view or mini-bar purchases. Reasonable, necessary personal phone calls home for each night away are acceptable.
- 4.19 In order to save money, private stays with family or friends while on District business are encouraged. A maximum of \$50 per night for gratuitous lodging when staying with family or friends is allowed. The name and address of the host, along with the date and the reason for the stay is required to support this token gift of appreciation.

Meals – Out of Town

- 4.20 Meal expenses may be incurred when the claimant is away from the Ottawa area over a normal meal period. Under no circumstances can alcohol be claimed as part of a travel or meal expense.
- 4.21 Where meals are included as part of another reimbursable item (e.g., conference fee accommodation, etc.) meal expenses/per diem will not be reimbursed.
- 4.22 Where meal expenses are incurred during travel an itemized receipt shall be provided for each meal.
- 4.23 Meal expenses will be reimbursed up to the maximum meal rates, listed in the chart below. Authorization receipts for credit/debit cards are not itemized, and therefore unacceptable.

<u>MEAL (WITH RECEIPTS)</u>	<u>MAXIMUM AMOUNT</u> (including tax and gratuity)
BREAKFAST	\$14
LUNCH	\$16
DINNER	\$35
TOTAL:	\$65

- 4.24 In the event that an itemized receipt cannot be produced, an employee may be reimbursed using the following meal allowance rates:

<u>MEAL (WITHOUT RECEIPTS)</u>	<u>MAXIMUM AMOUNT (including tax and gratuity)</u>
BREAKFAST	\$7
LUNCH	\$13
DINNER	\$25
TOTAL:	\$45

- 4.25 When more than one meal is claimed on any day, the maximum rates per meals may be combined; the total daily rate shall not be exceeded.
- 4.26 Claims for meals that exceed the maximum meal rates may be approved in limited and exceptional circumstances (e.g., foreign travel), with a detailed written explanation and approval of the appropriate superintendent or Director of Education.

Kilometrage

- 4.27 The normal place of work for employees shall be considered the primary office or location where they are based as determined by the Employer (“Primary Work Location”).
- 4.28 Employees are responsible for travel to and from work. The Employer does not compensate an employee for driving between his or her home and his or her Primary Work Location.
- 4.29 Employees who are required to travel between work locations should make every reasonable effort to plan their work so as to minimize travel required
- 4.30 Mileage is calculated from the employee’s first stop of the day to the employee’s last stop of the day (subject to 4.30 and 4.32 below).
- 4.31 At the beginning of the work day, should the distance between the employee’s home and the employee’s first designated stop be greater than the distance between the employee’s home and the employee’s Primary Work Location, the employee shall receive a mileage allowance for the difference.
- 4.32 At the beginning of the work day, should the distance between the employee’s home and the employee’s first designated stop be less than the distance between the employee’s home and the employee’s Primary Work Location, the employee’s mileage calculation shall begin from the first designated stop.
- 4.33 At the end of the work day, should the distance between the employee’s home and the employee’s last designated stop be greater than the distance between the employee’s home and the employee’s Primary Work Location, the employee shall receive a mileage allowance for the difference.
- 4.34 At the end of the work day, should the distance between the employee’s home and the employee’s last designated stop be less than the distance between the employee’s home and the employee’s Primary Work Location, the ending point for the employee’s mileage calculation for the day shall be the last stop.
- 4.35 Where an employee is required to travel on District business outside of regular work hours, the employee may submit a claim for kilometrage costs.

- 4.36 Trustees shall be reimbursed for kilometrage in accordance with this procedure and procedure P.005.GOV Board Member Expenses and Support Services.
- 4.37 Kilometrage will be reimbursed at the current rate per kilometer.
- 4.38 The current rate of kilometrage will be based on an annual rate calculated in June of each year for the following school year and derived from a formula as follows:
Staff will survey:
- a) Ottawa Catholic School Board;
 - b) Upper Canada District School Board;
 - c) Limestone District School Board
 - d) Catholic District School Board of Eastern Ontario;
 - e) Algonquin and Lakeshore Catholic District School Board;
 - f) Renfrew County Catholic District School Board;
 - g) Conseil des écoles publique de l'Est de l'Ontario;
 - h) Conseil des écoles catholiques de langue française du Centre-Est;
 - i) Federal Government – Treasury Board;
 - j) Ontario Provincial Government; and
 - k) City of Ottawa.

The highest and lowest rate of reimbursement will be eliminated; and an average will be calculated based on the remaining rates

- 4.39 In-town kilometrage and out of town kilometrage (where no other travel expenses are being claimed) should be claimed on the Request for Kilometrage Payment form (OCDSB 056 Finance), approved by the employee's supervisor and submitted monthly.
- 4.40 Kilometrage for the use of an employee's personal vehicle for an out-of-town trip will be claimed on the Travel Expense Claim form (OCDSB 595 Finance) and approved by the employee's supervisor.
- 4.41 The kilometrage paid for the use of a private vehicle will be deemed to cover the costs associated with required travel. The vehicle owner is responsible for all operating and ownership costs
- 4.42 Where personal vehicles are required to fulfill job responsibilities, the vehicle owner is responsible for the safe operating and maintenance/safety of the vehicle and is expected to maintain third party liability insurance. The District will not cover insurance premiums or deductibles, or other costs associated with the operation of the vehicle.
- 4.43 Kilometrage cannot be claimed by employees for
- a) un-approved travel, or
 - b) meetings with the employee's own union/association.
- 4.44 The District will not reimburse parking fines or tickets for traffic violations.
- 4.45 When appropriate and/or necessary, taxis may be used for business travel and the cost shall be reimbursed by the District.

Hospitality and Meeting Expenses

- 4.47 Meetings will be held in District facilities, where possible.
- 4.48 The use of technology shall be considered as an alternative to incurring travel costs for meetings.
- 4.49 Hospitality expenses for non-business purposes including office/school social events, individual retirement parties, and employee parties/lunches, cannot be paid using District or school generated funds. (SGF).
- 4.50 Hospitality cannot be provided at meetings where there are only employees and/or trustees in attendance, except in the following circumstances:
- a) light refreshments may be served where the meeting is in excess of 2.5 hours; or
 - b) meals may be provided when the meeting falls over a regular meal period and the meeting could not be accommodated at any other time; or
 - c) a dinner meal may be provided when the meeting is scheduled to start between 4:00 pm and 6:00 pm and anticipated to be longer than 2.5 hours; or
 - d) schools may provide meals to staff participating in school based meetings scheduled outside of the regular school day, to a maximum of four per year. The cost per person for each of these meals is expected to be no more than the allowable per diem lunch amount.
- 4.51 Hospitality expenses may be incurred, with the prior approval of the Director of Education, in the following circumstances:
- a) when hosting persons from other ministries and institutions, including public sector agencies and the meeting is in excess of 2.5 hours or scheduled over a regular meal period; and
 - b) at the following District-wide events:
 - i. inaugural/annual Board meetings;
 - ii. annual District retirement recognition event; and
 - iii. District-wide award ceremonies.
 - c) hospitality may be extended on behalf of the District when sponsoring or attending formal events related to the goals of the District. Some examples are: sponsoring formal conferences, school openings/closings, and milestone anniversaries (25 years, 50 years).

Alcohol

- 4.52 Alcohol will not be included as part of any hospitality, meal, travel, meeting, or gift of appreciation expense.
- 4.53 No alcohol will be allowed during business hours or at any event for students.
- 4.54 Alcohol may be served on a cost-recovery basis at:
- a) annual District retirement recognition event; and
 - b) District-wide award ceremonies, conferences, leadership events.

- 4.55 In order for a superintendent, Associate Director, Chair or Vice-Chair of the Board to expense alcohol, the following process must be followed.
- a) A written business case must be included and submitted to the Director of Education for approval and authorization to serve/expense alcohol at other events not listed in 4.53, that includes:
 - i. information about the event, including the nature and purpose of the event, list of attendees, date, time, location and the reasons alcohol will be served; and
 - ii. an estimate of the purchase price, including the amount and types of alcohol, as well as, any necessary costs related to permits or serving staff.
 - b) The expense claim and all supporting documents must be submitted to the Director of Education along with the previously approved written business case for final expense approval.
- 4.56 If the Director of Education is submits a business case requesting alcohol be served/expensed, the same process must be followed, but the Chair of the Board of Trustees will be responsible for approving both the business case and expense claim.

Gifts and Awards of Appreciation

- 4.57 Cash, shall not be offered nor reimbursed as part of a gift of appreciation.
- 4.58 Gift cards for alcohol are not allowed.
- 4.59 Gift cards/certificates or other gifts of appreciation, valued up to \$50.00 may be offered in exchange for provision of service or expertise by people who are not employed by the District. Gifts valued at over \$50.00 must have prior purchase approval by the appropriate superintendent.
- 4.60 Gift cards/certificates should not be bought in bulk and any gift cards or certificates shall be securely stored until presented. An expense record for all gift cards or certificates shall be maintained and shall include the following information: the payee, the amount, the purpose for the gift, and the recipient's name.
- 4.61 Gift cards or gift certificates can be provided to students in need for the purchase of food and necessities, i.e. mittens, hats, etc., and are not restricted by the amounts established in this procedure.
- 4.62 Expenses are allowed on behalf of the board of trustees in recognition for long term service, retirement, or other significant awards for trustees or senior staff.
- 4.63 Expenses are allowed for long term service awards for employees.
- 4.64 A modest expenditure of District funds may be used for flowers, donations, gifts of memorial in relation to the death of an employee or trustee and when appropriate the death in the employee's or trustee's immediate family.

5.0 CONSULTANTS AND OTHER CONTRACTORS

- 5.1 Consultants and other contractors may be reimbursed for allowable business expenses (i.e. travel, accommodations, etc.) only when the contract specifically provides for it.
- 5.2 The contract shall not provide for any incidentals, including:
- meals, snacks and beverages;
 - gratuities;
 - laundry or dry cleaning;
 - valet services;
 - dependent care;
 - home management; and
 - personal telephone calls.

6.0 APPENDICES

(Please right-click on the links below to open appendices in new tabs)

Attachment A: [OCDSB 056 Request for Kilometrage Payment Form](#)

Attachment B: [OCDSB 057 Lost Receipt Form](#)

Attachment C: [OCDSB 595 Travel Expense Claim Form](#)

7.0 REFERENCE DOCUMENTS

Broader Public Sector Accountability Act, 2010

Broader Public Sector Expenses Directive, 2011

Board Policy P.039.FIN Expense Policy