CATHOLIC DISTRICT SCHOOL BOARD OF EASTERN ONTARIO
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BOARD ADMINISTRATIVE PROCEDURE

ADMINISTRATIVE PROCEDURE

1101 Travel & Expense Claim, Hospitality & Corporate Credit Cards

DIRECTIONAL POLICY

Nurturing and Protecting Resources

Title of Administrative Procedure:

Travel & Expense Claim Reimbursement, Hospitality & Use of Corporate Credit Cards

Date Approved:

June 2026

Projected Review Date:

June 3031

Directional Policy Alignment:

This Administrative Procedure aligns with the Nurturing and Protecting Resources Directional Policy by ensuring that employees understand the expectations regarding the following expenditures to provide fiscal accountability and to ensure the effective use of resources entrusted to the Board.

a) incurring and reporting travel, meals and other expenditures while carrying out their employment duties.
b) expenditures on hospitality, recognition and meeting costs that are fair and transparent.

Alignment with Multi-Year Strategic Plan:

The Travel & Expense Claim, Hospitality & Corporate Credit Card procedure supports our Vision for Protecting by establishing procedures and processes regarding expenditures incurred on Board business that are fair and transparent, as well as ensuring accountability and value for money to guide the oversight of public funds.

CDSBEO Strategic Plan

Purpose

The Government of Ontario is committed to protecting the interests of taxpayers and strengthening accountability for organizations that receive public funding. In January 2011, the Government issued the Broader Public Sector (BPS) Expenses Directive to raise the level of accountability and transparency for BPS organizations. All BPS organizations must be compliant with the BPS Expenses Directive.

The principles of the BPS Expenses Directive include:

c) Accountability - Organizations are accountable for public funds used to reimburse travel, meals, and hospitality expenses. All expenses must support business activities.
d) Transparency - Organizations are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
e) 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.
f) Fairness - Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

This administrative procedure establishes criteria and procedures for the reimbursement of travel accommodation, meals, hospitality, and other expenses, including the use of Board credit cards so that the CDSBEO is compliant with the BPS Expenses Directive.

Principles

1. This procedure applies to all employees, Trustees, external consultants, and other contractors. Trustees are also subject to the trustee-specific requirements set out in Section 10.

2. Reasonable and legitimate authorized expenses incurred during Board business, with appropriate approval, will be reimbursed.
3. All Board employees should help to reduce "employee costs" incurred by the Board, by exploring all options before incurring travel costs to ensure the travel should be the most economical means.
4. All travel costs incurred by employees outside the Province of Ontario shall be approved in advance by the Director of Education or Superintendent of Business; otherwise, expenses incurred by an individual may not be reimbursed.
5. Expenses for a group must only be claimed by the most senior person present (i.e., expenses cannot be claimed by an individual that are incurred by their superior).
6. Reimbursement for travel-related expenses will only be granted upon presentation of a detailed itemized receipt. Credit/debit card slips are not acceptable as they do not show sufficient detail to authorize payment or meet audit requirements.

7. It is recommended, for accommodations, train, or airfare, that the most economical option is selected, consistent with the principle of value for money.
8. The Board may provide an annual retirement celebration in recognition of recent retirees. Retirees, plus a guest, will receive a complimentary ticket. Alcohol may not be provided at Board expense; a cash bar may be available. The Board may provide each retiree in attendance at the annual celebration with a gift in recognition of their service to the Board.
9. Accounting will monitor claims for compliance with this Administrative Procedure and will return any non-compliant claims to the person authorizing the claim for follow-up.

10. Trustee & Board Members

10.1. The Board will not incur or reimburse expenses for board members to pay membership fees in a Trustee Association or similar professional association.

10.2. The board will not incur or reimburse expenses for board members to attend or participate in a discretionary event or activity. This includes registration fees and travel, meal, accommodation and hospitality expenses.

10.3. For the purposes of this section a discretionary event or activity is any of the following events or activities in cases where a member's attendance or participation is not essential to a board's core business operations and for which expenses are incurred by choice rather than operational necessity:

- Professional development activities
- Professional associations' or sector organizations'' events or activities
- Education-related symposiums, conferences and conventions

11. Reimbursement for meals

11.1. Maximum meal allowance is set out below. Taxes and gratuities are included in these meal rates.

Breakfast $12.00
Lunch $15.00
Dinner $39.00
Total per Day $66.00

11.2. All meals reimbursed for travel of less than one day are to be the actual costs of the meal up to the appropriate meal allowance.

11.3. For travel of one full day or more, the maximum allowance for the full day will be limited to the daily maximum listed in section 10.1.

11.4. In the event that the meals claimed exceed the maximum meal allowance(s) above (i.e. lack of alternative, suitable options etc.), approval is required by the Director of Education or Superintendent of Business prior to reimbursement.

11.5. A maximum per-diem allowance of $100 per day, without receipts, will be provided to cover meals and incidental expenses to the staff involved in the International Education Program for official international travel outside Canada.

11.6. The use of alcohol must be pre-approved by the Director of Education. All meal

reimbursements that include alcoholic beverages will require the signature of the Director of Education.

12. Mileage

12.1. The Board assumes no financial responsibility for personal vehicles. The Board will, however, reimburse individuals a kilometric rate for the business use of their personal vehicle provided:
- it is the most convenient and economical method of travel;
- the individual carries a minimum of public liability and property damage insurance coverage of $1M.

12.2. Travel expenses incurred during business will be reimbursed at the kilometer rate(s) in effect at the time that the expenditure is incurred. The rate will be updated each January, if required, to align with the posted Canada Revenue Agency automobile allowance rates. The reimbursement rate will include a higher amount per kilometer for the first 5,000 kilometers travelled annually and then drop to a lower rate per kilometer for the remaining kilometers travelled annually.

12.3. For travel to/from locations within the board, kilometers will be determined using the Board-wide Mileage distances in Appendix C.

12.4. Reimbursement for kilometers traveled daily will be calculated based on the lesser of the actual mileage incurred or the mileage calculated from the employee's normal place of work. 'Normal place of work" is determined as follows:
- Staff whose duties require them to travel throughout all or a portion of the Board will be assigned a base work site;
- For those with one regular work site this will be their normal place of work;
- Trustees "normal place of work" will be their regular home address.

12.5. Travel to/from work on a daily basis is considered a personal expense and is not reimbursable.

12.6. Employees who accept part-time positions, on their own accord, in more than one location are not eligible to be reimbursed for travel between these locations.

12.7. Participants may carpool or use Board provided transportation when attending professional development activities/meetings. There may be exceptions to carpooling when extenuating circumstances apply and have been pre-approved. When Board transportation is provided, there will be no reimbursement on an individual basis for kilometers traveled.

12.8. Professional development/meetings where attendance is voluntary will not be eligible for reimbursement for travel from the Board.

13. **Expenses not Eligible for Reimbursement**

13.1. The following expenses are not eligible for reimbursement:
- Excessive meal expenses and accommodation
- Hotel movies
- Charges for use of recreational/fitness facilities
- Charges incurred by a family member

- Parking tickets or traffic act violations
- Bar charges, LCBO receipts and alcoholic beverages, unless pre-approved by the Director of Education
- Gifts for staff (gifts of appreciation for participating in board coordinated event are acceptable but must not exceed $30)
- Donations
- Event for a specific political party
- Non-business-related activities occurring solely for the benefit of Board staff (i.e social events, private events etc.)

14. Hospitality

14.1. Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at public expense to individuals who are not engaged in work for the Board.

14.2. Hospitality at board expense may only be extended upon approval of the Director of Education or Superintendent of Business, or in the case of Board members, upon approval by the Board Chair.

14.3. The board will reimburse for hospitality related expenditures deemed necessary and reasonable. These expenditures should be extended in an economical, consistent and appropriate way when it will facilitate board business or is considered desirable as a matter of courtesy.

14.4. Hospitality may be extended on behalf of the board when engaging in discussion of Board business, other official matters, or sponsoring formal conferences for:

- representatives of other boards
- the broader public sector
- industry
- public interest groups
- unions
- providing individuals from national, international, or charitable organizations with an understanding and appreciation of the workings of the Board

14.5. When hospitality is extended to vendors of the board, prior approval must be obtained from the Director of Education or Superintendent of Business to ensure that the hospitality extended does not give, or is not perceived to give, preferential treatment to any vendor.

14.6. Reimbursement of hospitality related expenditures are handled in accordance with this procedure and are claimed using the standard Travel and Expense Claim Reimbursement Form (Appendix A). The claim must also include the names of the individuals entertained, the company they represent, their role and the purpose of the hospitality.

14.7. Gifts are tokens of appreciation or promotional materials given to persons who are not employed by or contracted to the board in exchange for pro bono services. Gifts of appreciation for non-board staff should be of value not to exceed $30. Gifts of greater value must be approved by the Director of Education or Superintendent of Business.

15. Expenses for External Consultants and Other Contractors

15.1. External consultants and contractors will not be reimbursed for any hospitality, incidental or food expenses unless the contract between the Board and the external consultant or contractor specifically provides for it.

16. Completion of Claims

16.1. All requests for travel and expense reimbursement must be completed on a detailed "Travel and Expense Claim" Form (Appendix A) and accompanied by detailed itemized receipts.

16.2. 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.

16.3. All expenses shall be claimed during the appropriate corresponding budget year. An expense claim that includes expenses incurred in a previous budget year will not be reimbursed.

16.4. The completed "Travel and Expense Claim" form must be submitted to the appropriate approval authority as per section 15.1 prior to submitting to accounting for reimbursement.

17. Authorization of Claims

17.1. The following chart identifies the levels for approvals for travel for everyone covered by this Administrative Procedure.

Claimant/Nature of Expenses	Approval Authority	Delegate
Chair of the Board	Superintendent of Business	Senior official of the board other than the Director of Education
Trustee	Chair of the Board	Vice-Chair of the Board
Director of Education	Chair of the Board	Vice-Chair of the Board
Superintendent of Business	Director of Education	Chair of the Board
Superintendent of Education	Director of Education	Superintendent of Business
School Principal	Area Superintendent of Education	Superintendent of Business
Staff Member located at a school where the expense is being charged to school budget	School Principal	N/A
Professional Development Activities	Coordinator of the Event	N/A
Other Claims	Direct supervisor of the claimant	N/A

Claims that include alcoholic beverages	Direct supervisor of the claimant and the Director of Education	N/A

17.2. When authorizing "Travel and Expense Claims," the approver must ensure expenses:
- were necessarily incurred in the performance of Board business;
- have appropriate supporting documentation (i.e. detailed itemized receipts);
- are able to stand up to scrutiny by the auditors and members of the public;
- reasonable and appropriate.

17.3. All "Travel and Expense Claim" forms must be approved by a higher-ranking employee in order to be paid. The authorizing member must sign the detailed claim form.

17.4. Appendix B provides a checklist of supervisory requirements.

18. Reimbursement of Travel and Expense Claims

18.1. Once authorization is completed, claims should be submitted to the accounting department on a monthly basis.

18.2. All employee reimbursements for travel and other related expenses will be processed and deposited monthly.

18.3. In the event that an overpayment occurs, the claimant shall be required to repay any and all such overpayments received. This may be resolved by deducting the amount from a subsequent expense claim.

18.4. Each employee will receive a payment advice notification of each deposit by the Accounting department.

19. Board Credit Cards

19.1. All Visa Cards remain the property of the Board and may be cancelled if not used in accordance with this administrative procedure.

19.2. The Chair, Vice-chair, Director, and all Superintendents are entitled to request a Board Visa Card to use for expenditures incurred while on Board business. Additional cards may be issued subject to the Director's approval.

19.3. Additional board credit cards may be issued at the discretion of the Director of Education.

19.4. Maintenance workers who operate a Board-owned maintenance vehicle may have access to a Board Visa Card for the purchase of fuel for the maintenance vehicle or with pre-approval from the Manager of Finance, the purchase of supplies where the Board does not hold an account.

19.5. Board VISA cards may be used for expenditures, as outlined in this administrative procedure.

19.6. Board Visa card holders must maintain all detailed receipts for purchases using

Board VISA card. Instances where detailed invoices are not provided, without a reasonable explanation, may subsequently be billed back to the cardholder by the Board's Accounts Receivable

19.7. A copy of the Visa Card Statement will be made and sent to the cardholder for their review on a monthly basis. The cardholder or other designated individual must complete the Visa Card Submission Form, (Appendix D) attach all detailed applicable receipts and submit to the appropriate individual for approval as per section 16. Once approved the documentation must be returned to the accounting department.

19.8. The cardholder is responsible for the security of the card.

19.9. Cash advances on the board credit card are not permitted.

Responsibilities

The Board of Trustees is responsible for:

- Ensuring alignment with the Nurturing & Protecting Resources Directional Policy
- Reviewing the Administrative Procedure: Travel & Expense Claim, Hospitality & Corporate Credit Cards as part of its regular policy and procedures review cycle.

The Director of Education is responsible for:

- Overseeing implementation and compliance with the Administrative Procedure: Travel & Expense Claim, Hospitality & Corporate Credit Cards.

Superintendents, Principals, Managers and Supervisors are responsible for:

- Ensuring employees who they supervise are aware of the requirements under this Administrative Procedure.
- Ensure prior approvals for expenses have been obtained appropriately.
- Ensure the expenses of staff they supervise meet the expectations of this administrative procedure prior to the approval of claims.
- Approval of employee claims according to this administrative procedure.

All Employees are responsible for:

- Understanding and complying with this Administrative Procedure.
- Obtaining the appropriate approval before incurring expenses.
- To submit original, itemized receipts with all claims.
- To provide explanation (business rationale) where required if claim receipts are not adequate.
- To submit claims at a minimum monthly.
- To submit all travel expenses for the previous fiscal year by September 15th.
- To submit any claims for expenses, if leaving employment or taking a leave of absence, prior to departure.

Accounting Department is responsible for:

- Monitoring claims for compliance with this Administrative Procedure. Financial Services will return any non-compliant claims to the person authorizing the claim for reimbursement for further action or follow-up.

Progress Indicators:

- Invoices and claims adhere to this procedure.
- Proper approvals are obtained.

Definitions

- **Hospitality**: The provision of food, beverages, accommodation, transportation, and other amenities.

Related Documents

- Appendix A – Travel Expense Form
- Appendix B – Checklist
- Appendix C – Board-wide Mileage KM Chart
- Appendix D – Visa Submission Form

References

- Broader Public Sector Expenses Directive
- Travel, Meal, and Hospitality Expenses Directive 2020
- Trustee Expenses Guideline