

## GAP

### GENERAL ADMINISTRATIVE PROCEDURES

<b>SECTION:</b>	<b>7000 FINANCE</b>
<b>GAP NUMBER:</b>	<b>GAP7004</b>
<b>SUBJECT:</b>	<b>Travel, Meal, Hospitality, and Other Business Expenses</b>
<b>REFERENCE:</b>	<a href="#">Government of Ontario Broader Public Sector (BPS) Expenses Directive</a> <a href="#">Government of Ontario Broader Public Sector (BPS) Perquisites Directive</a> <a href="#">P-7004</a> Travel, Meal, Hospitality and Other Business Expenses <a href="#">P-0004</a> Code of Ethics – All Staff <a href="#">P-7000</a> Supply Chain Management <a href="#">P-1006</a> Recognition of Service <a href="#">GAP1003</a> Service Recognition <a href="#">GAP3016</a> Educational Excursions <a href="#">GF 258:</a> Request Authorizing Payment of Procurement Card Business Expenditures <a href="#">GF 259:</a> Request for Reimbursement of Expenditures Paid Personally by Employee on Behalf of the Board <a href="#">GF 261:</a> Request Authorizing Payment of Business Expenditures paid with Corporate Credit Card <a href="#">GF 270:</a> Corporate/Instructional Services Pre-Approval for Professional Learning (Conferences, Conventions, Seminars, Workshops etc.) <a href="#">GF 271:</a> Approval for Professional Learning (Conferences, Seminars, Workshops etc.) Funded by Specific Grants or Other Budget Areas <a href="#">GF 272:</a> Meal Reimbursement Attestation <a href="#">GF 275:</a> Monthly Mileage Form
<b>EFFECTIVE:</b>	January 1, 2014
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*“Like good stewards of the manifold grace of God, serve one another with whatever gift each of you has received.”*

*1 Peter 4:10*

#### 1. BACKGROUND

- 1.1 Travel, Meal, Hospitality, and Perquisite Expenses has been developed to comply with the Broader Public Sector (BPS) Expenses Directives and the BPS Perquisite Directives issued by the Government of Ontario, through its Management Board of Cabinet under the authority of the *Broader Public Sector Accountability Act, 2010 (Part IV – Expense Claims: Allowable Expenses and Part IV.1: Perquisites)*. The directive requires all designated BPS organizations, which includes school boards, to establish expense rules for travel, meal and hospitality expenses and align them to the Ontario Public Sector (OPS) directives as much as possible.

- 1.2 The purpose of GAP7004 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 board resources in the reimbursement of expenses.
- 1.3 The procedures for managing travel, meal, and hospitality expenses for Dufferin-Peel Catholic District School Board (DPCDSB) apply to:
- (a) DPCDSB employees
  - (b) External Consultants and contractors engaged by DPCDSB
- 1.4 The roles, responsibilities, and portfolio of the Director of Education require significant community outreach and the need for employee support. This allows discretion of the Director of Education to determine appropriateness for various expenses incurred by the Director of Education.
- 1.5 The procedures were developed in such a manner as to not infringe on denominational rights of DPCDSB. In this regard, Executive Council will be responsible for determining if an event may be expensed to DPCDSB on the basis of denominational rights.
- 1.6 The following definitions apply for the purpose of these procedures:
- (a) *Claimant* refers to any person making a claim under the terms of these procedures
  - (b) *Approver* refers to the person with the authority to make approvals under these procedures
- 1.7 These procedures do not prevail over legislation or a collective agreement.
- 1.8 Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency.
- 1.9 Expenses for travel, meals, hospitality, and perquisites support DPCDSB goals and objectives.
- 1.10 Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- 1.11 Legitimate authorized expenses incurred during the course of DPCDSB business are reimbursed.
- 1.12 Best practices include:
- (a) Prior approval, by immediate supervisor, to incur expenses is obtained;
  - (b) Other options for meetings are always considered before travel is approved, including audio or video conferencing;
  - (c) Corporate credit cards (for designated staff only) are used for authorized business travel and business related expenses.
  - (d) Procurement credit cards (for authorized staff only) are used to facilitate limited dollar procurement needs of facilities, operations and schools. The Guidelines for use of Procurement cards and application are located on the Supply Chain webpage within DP24.

## 2. MANDATORY REQUIREMENTS –GENERAL

- 2.1** Pre-approval to attend all conferences, conventions, seminars, workshops, etc. is required ***before*** any arrangements are made. Use the appropriate form.
- 2.2** Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.
- 2.3** Payment for alcoholic beverages using DPCDSB funds is **prohibited** at any hospitality event.
- 2.4** Hospitality is provided only when the event involves people from outside the government/public service. Functions involving only people who work for the government (all those covered by these procedures) are not considered hospitality functions.
- 2.5** Meal expense claims must follow procedures under section 8 –Meals.
- 2.6** Good record-keeping practices must be maintained for verification and audit purposes – all individuals attending **must be named on the expense reimbursement form**.
- 2.7** Claimants must:
- (a) Obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;
  - (b) Submit original, agenda, **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;
  - (c) Submit claims by the end of the month following the month in which the expense was incurred. Any claims submitted late require the approval of the appropriate Associate Director.
- 2.8** Approvers must:
- (a) Provide approval only for expenses that were necessarily incurred in the performance of DPCDSB business;
  - (b) Provide approval only for claims that include all appropriate documentation (e.g., original itemized receipts, agendas) – 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;
  - (c) Not approve their own expenses.
  - (d) Note that should there be a situation where there is an overpayment to a claimant, it is considered a debt owing to the DPCDSB and must be repaid.

### 3. ACCOUNTABILITY FRAMEWORK

- 3.1 These procedures set out the approval authority for travel, meals, and hospitality expenses. In some cases, the level of approval is identified and also whether the authority can be delegated. In other cases, a requirement is stated (e.g., prior approval is required) without identifying an approval level. The Director of Education has the authority to establish additional rules regarding expenses. Any additional rules must be consistent with those laid out in these procedures and be necessary to meet specific operational needs. These rules do not replace any rules in these procedures, nor can they substitute higher rates of reimbursement for kilometers or meals. Additional rules must include the date of approval and must be accessible to everyone covered by the rules.
- 3.2 The Director of Education may modify the level of approval upward to a more senior level when authority is assigned to a manager/supervisor or contract manager.
- 3.3 Managerial Discretion
- 3.4.1. For the purpose of these procedures, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with these procedures. There is no discretion to depart from the principles and the mandatory requirements of these procedures. All decisions should be taken very carefully.
- 3.4.2. When exercising discretion, the rationale must be documented and filed with the claim.
- 3.4 Approvers are accountable for their decisions, which must be:
- (a) subject to good judgment and knowledge of the situation;
  - (b) exercised in appropriate circumstances; and
  - (c) comply with the principles and mandatory requirements set out in these procedures.
- 3.5 When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:
- (a) able to stand up to scrutiny by the auditors and members of the public/media
  - (b) properly explained and documented
  - (c) fair and equitable
  - (d) reasonable
  - (e) appropriate

### 4. TRAVEL

- 4.1 All travel requires prior approval, with the appropriate level of approval authority.
- 4.2 For the purpose of these procedures, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable.
- 4.3 When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

- 4.4 All conferences and seminars must be pre-approved by completing the appropriate Corporate/Instructional Services Conference/Seminar Request Form (see [GF270](#) and [GF271](#)).
- 4.5 Reimbursement of business related expenses shall be paid to staff for attendance at approved conventions, conferences, and workshops as follows:
- 4.5.1 Outside the Dufferin-Peel area:
- (a) Registration fee
  - (b) Economy class air transportation expenses or equivalent, plus ground transportation, if required.
  - (c) Hotel expenses for each night in attendance plus one night as per limitations contained in these procedures)
  - (d) Parking
  - (e) Internet
  - (f) Meals as per limitations contained in this policy (if not included in the event)
- 4.5.2 Within the Dufferin-Peel area:
- (a) Registration fee
  - (b) Mileage reimbursement at rates prescribed in these procedures
  - (c) Hotel expenses for each night in attendance (Executive Council approval required)
  - (d) Parking
  - (e) Internet
  - (f) Meals as per limitations contained in this policy (if not included in the event)
- 4.5.3 One day workshops:
- (a) Registration fee
  - (b) Mileage reimbursement at rates prescribed in these procedures
  - (c) Parking
  - (d) Lunch and dinner (if workshop extends beyond 5:00 pm) as per limitations contained in this policy (if not included in the event)
- 4.5.4 Using a Personal Vehicle
- (a) If you use your personal vehicle while on DPCDSB business, the following apply.
  - (b) The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
  - (c) It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
  - (d) DPCDSB will not reimburse the costs of insurance coverage for business use, physical damage or liability.
  - (e) DPCDSB is not responsible for reimbursing deductible amounts related to insurance coverage.
  - (f) In the event of an accident, you will not be permitted to make a claim to DPCDSB for any resulting damages. Exception - Please refer to [GAP3013 Educational Excursions](#), section 7.8, regarding volunteer drivers for transporting students.

#### 4.5.5 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) Itinerant Staff - Recognized mileage includes mileage incurred by staff in the performance of their duties between locations throughout the day
- (d) Parking and Toll Fees: Where necessary and approved by the appropriate Supervisory Officer, parking and toll fees, excluding Ontario Toll Roads (e.g., 407 ETR) may be claimed by staff
- (e) 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 workday between two sites

- 4.6 Other Authorized Travel: Other travel on authorized DPCDSB business will be approved at the discretion of the immediate supervisor.
- 4.7 Employees must use the DPCDSB automated mileage reimbursement program which calculates the appropriate mileage between all school sites of the DPCDSB – Refer to form GF275.
- 4.8 It is the responsibility of the employee's immediate supervisor to authorize mileage reimbursement in accordance with this procedure.
- 4.9 The rate of reimbursement shall be as outlined in the employee's applicable collective agreement. For employees not covered by collective agreements, the DPCDSB reimburses mileage based on the posted rate of Canada Revenue Agency (CRA)
- 4.10 Mileage expense claims are to be submitted within a timely fashion (**immediately after the end of the month**). Any late claims require the approval of the appropriate Associate Director.
- 4.11 Accident Reporting: All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor.
- 4.12 Tolls for School Operated Vehicles: Toll fees may only be claimed for school operated vehicles if approved by the Principal (e.g., 407ETR or any other Ontario tolls).
- 4.13 **Transportation – How to Get There**: Depending on the destination being travelled to, there are various options on how to get there. The options which can be available are: Airplane, Train, Vehicle, and Public Transit.
  - (a) Airplane: Air travel is permitted if it is the most practical and economical way to travel. Economy (coach) class is the standard option for ticket purchase, plus ground transportation. Basic seat selection and baggage charge is permitted.
  - (b) Train: Travel by train is permitted when it is the most practical and economic way to travel. A coach class economy fare is the standard.

(i) Rental Vehicle: Car rental requires prior approval and should be restricted to professional development events outside of the Greater Toronto Area (GTA). When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:

- documented and approved prior to the rental if possible; and
- 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.

(ii) Luxury and sports vehicles are prohibited.

(iii) To avoid higher gasoline charges, refuel your rental car before returning it.

(c) Public Transit/Taxis: Local public transportation including hotel/airport shuttles should be used wherever possible. Taxis may be justified in cases where:

- (i) group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
- (ii) using shared vehicle options and/or taxi allows you to meet an unusually tight schedule for meetings.

(d) Valet parking expense is not eligible for reimbursement, unless there is no other option made available by the hotel/event centre.

4.14 **Accommodation**: DPCDSB employees who attend conferences, conventions, etc., and recruiting fairs, on behalf of the DPCDSB, will be reimbursed for accommodation expenses incurred.

4.15 Reimbursement will be made for single accommodation in a standard room. There will be no reimbursement for upgrades, hotel suites, executive floors or concierge levels when traveling.

## **5. MEALS (FOR CONFERENCE AND BUSINESS MEETINGS AS PERSCRIBED IN THESE PROCEDURES)**

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

5.2 Meal expenses may be incurred when an employee is away from any DPCDSB facility (i.e., at least 24 km), or a meeting must occur over a normal meal period outside of the Dufferin-Peel area.

5.3 Meals may be reimbursed to non-union employees whose work require them to attend meetings or perform duties beyond the end of the work day and a meal is not provided otherwise (e.g., attending an evening board or committee meeting)

5.4 Meal costs are not reimbursable if a staff member attends a conference, seminar, workshop, etc., and meals are provided as part of the event fee.

- 5.5 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, including taxes and gratuities:

Breakfast	\$20.00
Lunch	\$25.00
Dinner	\$50.00
<b>Total</b>	<b>\$95.00</b>

- 5.6 For meal expenses claimed for events outside Canada, the meal allowance amounts are converted to the Canadian dollar equivalent.

- 5.7 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.

5.8

- a) **Meal Expenses Paid Personally while attending an approved conference, seminar, workshop, etc.:** Reimbursement claim for personally paid expenses for meals includes an attestation (GF272) form indicating meals were consumed as claimed and requires a copy of the agenda to be provided. Original receipts are not required. Requires a copy of the agenda *and conference request form* to be provided.
- b) **Other Meal Expenses Paid Personally:** Reimbursement claim for personally paid expenses for meals applicable under 8.10 must include appropriate GF259 form and have original itemized receipts, purpose of meal, list of attendees and agenda.
- c) **Meal Expenses Using Corporate Card/Procurement Card:** When a Corporate Credit Card/Procurement Card is used for meal purchase, then the appropriate GF258 form and original, itemized receipts are required and reimbursement must not exceed the actual amount spent.

5.9

- I. Outside conferences, conventions, workshops, etc., meal expenses must be claimed individually and authorized by a person senior to the claimant.
- II. Outside meetings, meal expenses must be claimed by most senior staff member in attendance and authorized by a person senior to the claimant. Attendees must be listed and the purpose of the meeting disclosed.
- III. For meal expenses applicable under 8.10 and take place within DPCDSB schools/facilities, the claim must be authorized by the Principal or Superintendent. Where the reimbursement claim is made by the Principal, Superintendent approval is required. Attendees must be listed, purpose of the meal disclosed and a copy of agenda provided.

- 5.10 Meals may be offered to DPCDSB staff under the following limited situations:

- (a) Family of Schools Superintendents may occasionally conduct a business meeting over lunch with principal(s) if visiting a variety of schools on that day. All Superintendents may conduct a business meeting over lunch with staff as appropriate. When considering these expenditures, Superintendents need to ensure that they are reasonable, subject to good judgment, exercised in appropriate circumstances, and able to stand up to scrutiny by auditors and members of the public and media.



- (b) For meetings **less than 1 hour**, refreshments such as coffee, tea, juice and water may be made available.
- (c) For meetings **greater than 1 hour and less than 4 hours**, beverages and muffins, etc. may be made available.
- (d) For meetings **more than 4 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 3 pm or 11 am to 4pm)
- (e) A meal can be provided where meetings commence over the lunch hour and after the regular day when staff are expected to attend.

5.11 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 meeting and a copy of the agenda.

## 6. HOSPITALITY

6.1 *Hospitality* is the provision of food, beverage, accommodation, transportation and other amenities at DPCDSB expense to people who are not engaged in work at DPCDSB or other government bodies of Ontario.

- (a) Functions involving **only** people who work for DPCDSB 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 these procedures: Ontario Public Sector (OPS) employees, agency/organization employees, appointees or consultants.
- (b) Hospitality may be extended, for those not engaged with the DPCDSB, in an economical and consistent manner when:
  - it can facilitate DPCDSB business; and
  - it is considered desirable as a matter of courtesy or protocol.

6.2 Expenses that do not fit the definition of government hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches, celebrations and year-end functions.

6.3 All hospitality events require pre-approval by the Director of Education.

6.4 **Exceptions:** If Executive Council and Superintendents are expected to attend a number of retirement and other functions for their staff and peers and association retirement events, these expenditures may be paid from DPCDSB budget funds. For example, Trustees and Superintendents can expense attendance at employee and association retirement events when they are attending in their role as Trustees and Superintendents, regardless if they are a direct report.

6.5 Payment for alcoholic beverages using DPCDSB funds is prohibited at any hospitality event, except in cases pre-approved by the Director of Education.

6.6 Outside of exceptions noted in these procedures, hospitality may only be provided to individuals or groups other than:

- (a) DPCDSB employees
- (b) Any of the Ontario government ministries, agencies and public entities covered by OPS Travel, Meals, and Hospitality Expenses Directive.

6.7 *When hospitality is appropriate:* Hospitality (e.g., of acceptable events - parish priest & parent council) may be extended on behalf of DPCDSB when engaging in discussion of official public matters with, or sponsoring formal conferences for those not engaged by DPCDSB:

- (a) representatives from other governments;
- (b) the broader public sector;
- (c) business and industry;
- (d) public interest groups; or labour groups;
- (e) providing people from national, international, or charitable organizations with an understanding or appreciation of the DPCDSB;
- (f) Recognition for outstanding achievement (e.g. retirement, meritorious awards, etc.)

6.8 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.

6.9 Hospitality may never be offered solely for the benefit of DPCDSB 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 DPCDSB business.

6.10 DPCDSB funds cannot be used for spouses/partners.

6.11 Responsibilities regarding alcoholic beverages at hospitality events:

- (a) Prior written approval of the Director of Education is required, including business case. Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.
- (b) Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is a business case.
- (c) The cost of alcoholic beverages must not exceed the cost of food at a hospitality event.
- (d) Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.

6.12 *Submitting the claim for reimbursement:* All expenses must be documented and include original itemized receipts. The claim must include event details regarding:

- (a) Agenda
- (b) Purpose
- (c) date(s)
- (d) location
- (e) type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.)
- (f) attendees listed by name, title and organization
- (g) Appropriate prior approvals

6.13 Hospitality is acceptable for school openings and school closings; and milestone anniversaries (10 years, 15 years, 25 years etc.). See [GAP8010 School Blessings/School Re-dedications/Official Openings/Anniversaries](#) for more information.

6.14 The following expenses will not be reimbursed:

- (a) Christmas luncheons
- (b) Department socials
- (c) Retirement parties
- (d) Staff Christmas parties
- (e) External social events (e.g. Principals/Vice-Principals golf tournament)
- (f) Staff appreciation lunches other than DPCDSB wide as identified in [P-1006 Recognition of Service](#) and [GAP1003 Service Recognition](#)
- (g) End of year parties/dinners/lunches
- (h) End of semester parties/dinners/lunches

## 7. SERVICE RECOGNITION AND GIFTS:

7.1 **Gift-Giving:** Appropriate token gifts of appreciation, valued up to \$30.00 plus applicable taxes, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the DPCDSB.

7.2 Unacceptable Gifts:

- (a) Cash
- (b) Alcohol (including gift certificates from alcohol retailers)
- (c) Retirement gifts (*except as noted in Hospitality section*)
- (d) Birthday gifts
- (e) Flowers/Recognition gifts (i.e., Administrative Day), life events

7.3 **Small Tokens Gifts of Appreciation:** Small token gifts of appreciation (up to \$30.00 plus applicable taxes) 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 DPCDSB.

7.4 **Professional Development Materials:** Nominal amounts (up to \$30.00 plus applicable taxes) for items for professional development such as faith formation (e.g. religious materials, coffee mugs, water bottles, mouse pads) are acceptable.

7.5 **Social Events and Life Events:** Private collection of funds should be used to provide gifts for recognition of life events (such as births, deaths, weddings and anniversaries, Christmas and end-of-year gifts).

7.6 **Bereavement Recognition:** Circumstances for bereavement recognition, as appropriate, for direct employees, their spouse or children, current students or parent(s) of current students of the DPCDSB:

- (a) On behalf of DPCDSB, the office of the Director of Education may send flowers, gift basket or mass card;

- (b) Superintendents may send mass card and/or flowers;
- (c) Principals may send mass cards.

7.6.1 The Director has discretion in determining bereavement recognition in circumstances beyond those listed above.

7.6.2 Mass cards may be sent by Superintendents, Principals, and General Managers as deemed appropriate in circumstances beyond those listed above.

- 7.7 Under [P-1006 Service Recognition](#) and [GAP1003 Service Recognition](#), it is permissible to recognize and provide awards to employees for their dedicated years of service to the DPCDSB. The Appreciation Night is considered a hospitality event.

## **8. PERQUISITES**

- 8.1 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 of Education in writing.

- 8.2 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) Seasons 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

- 8.3 Items which are not considered perks:

- (a) Provisions of collective agreements/employment contracts (except as noted in these procedures)
- (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 Expenses Directive.

## 9. PROCEDURE FOR REIMBURSEMENT OF BUSINESS-RELATED EXPENDITURES

- 9.1 All expense reimbursements are to be claimed by completing the GF 258: Request Authorizing Payment of Procurement Card Business Expenditures, or GF 259: Request for Reimbursement of Expenditures Paid Personally by Employee on Behalf of the Board, or GF 261: Request Authorizing Payment of Business Expenditures Paid by a Corporate Credit Card. Original receipts for all expenses are required.
- 9.2 To substantiate each reimbursement, the claim form must have the following supporting documents attached:
- (a) Original documentation including proof of payment to support the expenditure (with the exception of mileage claims)
  - (b) Business reasons for the expenditure
  - (c) Agenda
  - (d) List of individuals and roles of those in attendance
  - (e) Signature of the claimant to certify the expense claim
  - (f) Copy of pre-approved Conference/Seminar Request Form should also be attached
- 9.3 Please note that credit card vouchers that are not accompanied by a receipt are not sufficient for reimbursement.
- 9.4 Expense claims are to be submitted within a timely fashion **(immediately after the end of the month)**. Any late claims require the approval of the appropriate Associate Director.
- 9.5 All business expenditures incurred by the Director of Education, Secretary to the Board, be subject to approval by the Chair of the Board and in his/her absence, the Vice-Chair of the Board.

## 10. EXPENSES FOR EXTERNAL CONSULTANTS AND OTHER CONTRACTORS

- 10.1 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.
- 10.2 External consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:
- (a) Meals, snacks and beverages
  - (b) Gratuities
  - (c) Laundry or dry cleaning
  - (d) Valet services
  - (e) Dependent care
  - (f) Home management
  - (g) Personal telephone calls
- 10.3 Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.
- 10.4 Claims for Reimbursement of Expenses: Reimbursement for allowable expenses under these procedures can be claimed only when the contract/agreement with DPCDSB specifically allows for it.

## 11. RESPONSIBILITIES

### 11.1 **Employees** are responsible for:

- following the principles and rules set out in these procedures;
- being aware of the conflict of interest rules that govern DPCDSB;
- being aware of any relevant policies and procedures.

### 11.2 **Associate Directors, Executive Superintendents, and Superintendents** are responsible for:

- carrying out any delegated authorities and assigned tasks in accordance with these procedures,
- exercising managerial discretion judiciously,
- ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored,
- ensuring staff are aware of the requirements of these procedures,
- seeking timely direction when there are questions of application,
- taking appropriate action in the case of non-compliance.

### 11.3 **Director of Education** is responsible for:

- Ensuring the procedure's principles and rules are implemented and monitored, including putting in place processes that support the Procedure;
- Delegating approval authority to appropriate levels within the DPCDSB except as restricted in these procedures;
- Ensuring consistent application of the procedure;
- Ensuring that claims are fully documented by running regular spot checks;
- Ensuring that all persons covered by these procedures are aware of their responsibilities under these procedures and of the appropriate conflict of interest rules;
- Approving the service of alcohol at hospitality events;
- Approving all exceptions to rules regarding perquisites in accordance with the BPS Perquisite Directives.

## 12. DEFINITIONS

12.1 **Approver:** A person with the authority to make approvals under these procedures.

12.2 **Claimant:** Anyone making a claim under the terms of these procedures.

12.3 **External Consultants and Contractors:** A person or entity that under an agreement other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making. Consulting Services means a provision of expertise or strategic advice that is presented for consideration and decision-making.

12.4 **Hospitality:** The provision of food, beverage, accommodation, transportation and other amenities at DPCDSB expense to people who are not engaged in work for DPCDSB or other broader public sector organizations (i.e. other school boards, Ontario government, agencies, and public entities).

- 12.5 Itemized receipt: Original document identifying the vendor with the date and amount of each expense item paid by the claimant.
- 12.6 Perquisites (or perks): 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. A perk is not allowed if it is not a business- related requirement. To be allowable, a perk must be a business-related requirement for the effective performance of an individual's job.