EXPENSE AND TRAVEL REIMBURSEMENT PROCEDURES 3074

1. Policy

It is the policy of Lakehead District School Board to reimburse individuals for those eligible expenses incurred in the conduct of approved Board business or in carrying out the responsibilities of an employee, a Board member, student trustee, school council or non-trustee Board committee member.

In accordance with provincial legislation:

- Trustee membership fees in professional or trustee associations are not eligible for reimbursement.
- Expenses for trustee attendance at discretionary events or activities (including conferences, conventions, and professional development) are not eligible unless approved in advance and deemed an operational necessity.

2. Procedures

2.1 Travel

2.1.1 Travel within the jurisdiction of the Board does not require completion of the travel approval form; however, does require supervisor knowledge and approval.

All eligible travel outside of the jurisdiction of the Board requires prior approval using the travel approval form according to the following:

Level of Approval Required			
Role	Travel in Ontario	Travel in Canada and continental USA	International
Chair	Vice-Chair	Vice-Chair	Vice-Chair
Vice-Chair	Chair	Chair	Chair
Trustees	Vice-Chair	Vice-Chair	Chair
School Council Member	Chief Executive Officer or designate	Chief Executive Officer or designate	Chief Executive Officer or designate
Non-Trustee Board Committee Member	Superintendent	Superintendent	Superintendent
Director of Education	Chair	Chair	Chair
Superintendents	Chief Executive Officer	Chief Executive Officer	Chief Executive Officer
Employee	Supervisor/Principal	Supervisor/ Principal & Superintendent	Chief Executive Officer
Consultant	Contract Manager	Superintendent	Chief Executive Officer

2.1.2 Other options for meetings and professional development are always considered before travel is approved (i.e. audio/video conferencing, webinars).

2.1.3 Employees, trustees, student trustees, school council members and non-trustee members of Board committees shall make every effort to travel together in order to reduce the related eligible expenses (ex. shared taxi, rental vehicle, mileage.)

2.1.4 If travel is to be funded by an outside agency (i.e. Ministry of Education or EQAO), travellers must adhere to their published reimbursement guidelines.

2.1.5 Staff and trustees are encouraged to book flights, hotel and vehicle rentals with the Board's approved travel agent as part of their travel package.

2.1.6 Trustees are responsible to provide the office of the director with itineraries booked individually.

2.1.7 Student trustees shall work through the office of the director to secure eligible travel and accommodation arrangements.

2.1.8 School council members and non-trustee Board committee members shall work through the office of the director or the office of the superintendent of education as appropriate, to secure travel and accommodation arrangements

2.1.9 Employees/Trustees must use the most economical and practical transportation option available for eligible Board-related travel. If an alternative mode is chosen, reimbursement will be limited to the lower of the actual cost or the most economical option. A comparison of available transportation costs must be provided at the time of approval.

2.1.10 <u>Airplane</u> – Travelers must book the lowest fare that meets their needs. Seat preferences or flexible/cancellable tickets may only be purchased with prior approval from the traveler's supervisor.

In some cases, Board employees may need to use chartered aircraft. This is to be pre-approved by the individual's superintendent.

2.1.11 <u>Train</u> – Coach class economy fare is the standard option for ticket purchase.

2.1.12 Rental Vehicle – 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.

Insurance must be purchased from the rental company.

To avoid higher gasoline charges the rental vehicle must be refuelled before its return.

2.1.13 Use of Personal Vehicles - Reimbursement for the use of personal vehicles on eligible Board business will be in accordance with the 3070 Allowance for Use of Personal Vehicle Policy.

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

2.1.15 Shuttles/Taxis/Transportation Apps– Local public transportation including hotel/airport shuttles should be used wherever possible.

Taxis/Transportation Apps may be justified in cases where:

- group travel is more economical than the cost of having individuals travel separately by public transit or shuttle;
- it allows you to meet an unusually tight schedule for meetings; or Rideshare services like Uber may be used for eligible work-related travel only; personal use while out of town will not be reimbursed.

2.2 Accommodation

2.2.1 Travellers shall use the recommended conference standard accommodation, when available. Any costs beyond the standard cost of the room will not be reimbursed, for example mini bars.

Reimbursement will be made for single accommodation in a standard room.

2.2.2 Internet access in hotels is considered an eligible expense.

2.2.3 Overnight accommodations before a meeting or conference are generally eligible. Accommodations on the final day are not eligible unless the event ends too late to reasonably return home using available transportation.

2.3 Meals

TRAVEL

2.3.1 Reimbursement for reasonable meal expenses is subject to the maximum daily rate of $80 per day including taxes, gratuities and delivery fees. 20% max. International travel will be assessed based on destination.

Claimants shall take advantage of meals included in registration. Original, itemized receipts for meals are required and reimbursement must not exceed the actual amount spent. If using a Board purchasing card or corporate credit card, claimants will be responsible for reimbursing the Board for overages on the maximum daily rate and any unreasonable expenses.

2.3.2 The cost of alcoholic beverages will not be reimbursed by the Board as part of a travel or meal expense.

2.3.3 Meal expenses incurred while travelling must be paid for individually, either on purchasing card or paid for personally. In situations where this is unavoidable, a brief explanation of the circumstances must accompany the expense

2.3.4 Meal expenses can be claimed for travel within the jurisdiction of the LDSB if the employee is required to be more than one hundred (100) km from their designated work location at a regular mealtime.

MEETINGS

2.3.5 When meals are purchased for individuals to facilitate Board business, the names of individuals and the business purpose of the expense must be included to be reimbursed.

2.3.6 Meetings over meal times are discouraged.
A light meal may be offered as part of a meeting where it facilitates the flow of the day and is unreasonable to expect individuals to obtain their own meals due to time constraints or location.

Where a light meal is offered, meal rates of $25 for lunch and $40 for dinner apply, whether held on site or off site.

2.4 Preparation and Processing of Claims

2.4.1 An expense claim or payment request must be submitted and all original receipts must be scanned and attached.

2.4.2 Original, itemized receipts are required for all items to be claimed.

2.4.3 In the event the claimant loses or cannot obtain a receipt, the claimant must first request a replacement receipt from the vendor. If a replacement receipt cannot be obtained, the claimant must complete the lost receipt form.

2.4.4 Expense claims/payment requests must be submitted and approved within fourteen days of the event.

2.4.5 All approvals must confirm compliance with legislative restrictions applicable to trustee expenses, in addition to Board policy and the BPS Expenses Directive. Trustee expense claims must be authorized by the vice chair of the Board. The vice chair's expense claims must be authorized by the chair of the Board. All trustee expense claims will be reviewed by the superintendent of business.

2.4.6 School council members and non-trustee Board committee members claims will be authorized by the chief executive officer or superintendent of education, as appropriate.

2.4.7 An incomplete or inaccurate claim will be returned to the claimant for resubmission.

2.5 Cash Advances

2.5.1 Except as noted below, cash advances are not provided for the purpose of travel and meeting expenses. Trustees and employees who are expected to regularly incur travel and meeting expenses may be provided with a corporate credit card/purchasing card.

2.5.2 A cash advance may be granted to the student trustees, upon the approval of the chief executive officer or designate.

2.5.3 Cash advances will not be provided to employees, school council or non-trustee Board committee members.

2.6 Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the Board or other Broader Public Service (BPS) organizations or Ontario government ministries, agencies and public entities. Functions only involving those people in the organizations listed above are not considered hospitality functions.

2.6.1 Hospitality may be extended in an economical and consistent manner when it can facilitate Board business and it is considered desirable as a matter of courtesy or protocol.

2.6.2 Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is an approved business case (see Business Plan for Provision of Hospitality or Alcohol Form).

2.6.3 Prior written approval is required for hospitality events where alcohol will be served.

- If the hospitality event is hosted by a superintendent, the superintendent must seek prior approval from the chief executive officer; and/or
- If the hospitality event is hosted by the chief executive officer, the chief executive officer must seek prior approval from the chair of the Board.

2.7 Ineligible Expenses – Trustees

The following are not eligible for reimbursement for trustees:

- Membership fees in professional or trustee associations;
- Discretionary professional development, conferences, or conventions (unless approved as an operational necessity);
- Political or campaign-related expenses; and/or
- Donations, sponsorships, or community fundraising activities.

2.8 Gifts – Employees/Trustees

Gift cards/certificates cannot be given to Board employees/trustees for any reason. Board funds may not be used to purchase gifts (i.e. flowers, cards, mugs, plaques) for Board employees/trustees or their immediate family due to births, adoption, marriage, birthdays or other life events. These are considered personal and are not reimbursable.

There may be exceptional circumstances; however, when the chief executive officer will approve Board funds for recognition of a staff member/trustee.

There may be circumstances that warrant recognition of employees, such as receiving awards for outstanding achievements, appearing as a guest speaker for an after-hours event or long-term service with the Board or other exceptional circumstances that have been approved by the superintendent or director. In these circumstances, Board, school generated or school council funds may be used to purchase token gifts of appreciation.

2.9 Gifts – Non-Employees

Appropriate token gifts of appreciation may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the Board. Cash and alcohol (including gift cards for alcohol) must not be given as a gift.

2.10 Consultants & Other Contractors

2.10.1 Local consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- meals, snacks and beverages;
- gratuities;
- laundry or dry cleaning;
- valet services;
- dependent care;
- home management; and
- personal telephone calls.

2.10.2 Consultants and other contractors may be reimbursed for travel expenses (flights, meals and accommodation) only if these provisions are included in the contract.

2.11 Other Eligible Expenses

Other eligible expenses incurred in carrying out the business of the Board are approved as part of the annual budget process. These items may include: equipment, supplies, meeting expenses, etc.

3. Review

These procedures shall be reviewed in accordance with 2010 Policy Development and Review Policy.

Cross Reference	Date Received	Legal Reference
Broader Public Sector Expenses Directive Travel, Meal and Hospitality Expenses Directive	October 23, 2007 **Date Revised** December 15, 2009 June 26, 2012 October 9, 2012 September 9, 2014 November 26, 2019 November 25, 2025 June 23, 2026	