

EXPENSES

Statement of Policy

This policy describes the regulations governing the compensation for any expenses which are incurred by a person in the organization in carrying out their normal duties and responsibilities on behalf of the Peel District School Board and paid by Board or School Generated Funds.

This policy is aligned with and supports the principles and expectations of the Board's Human Rights policy (Policy 51) and the Equity and Inclusive Education policy (Policy 54). At all times, this policy should be interpreted to be consistent with the Board's policies and the *Human Rights Code*.

Guiding Principles

The Peel District School Board is committed to protecting the interests of taxpayers by ensuring transparency, accountability, value for money and fairness, consistent with the Broader Public Sector Expense Directive.

Eligible expenses incurred during the course of the business of the Board will be reimbursed in accordance with Board Operating Procedure Finance Support Services 4.

Eligible expenses must support the goals and objectives of the Board.

Expenses incurred must be planned to ensure that they are economical, transparent and modest, protecting the taxpayers' interest with due regard for health and safety.

The regulations in this policy apply to any person in the organization making an expense claim including:

- Trustees;
- Employees;
- Consultants and contractors engaged by the organization, providing consulting or other services whose expenses are pre-authorized by contract.

All expense reimbursements must be in accordance with Ministry Expense directives and guidelines and in accordance with legislation.

Regulations

Approval Levels

Requests for reimbursement of allowable expenses must be approved by a direct supervisor as follows:

Individual Incurring Expense	Required Approval
School staff	Principal or designate
Principal	Superintendent of Education
Non-school staff	Department Manager or designate
Department Manager	Superintendent/Controller/Director/CIO
Superintendent/Controller/Director/CIO	Associate Director
Associate Director	Director of Education
Trustees	Director of Education
Director of Education	Chair of the Board

Hospitality

For the purpose of this policy, hospitality is defined as the provision of food, beverage, accommodation, transportation and other amenities paid out of board funds to entertain people who do not work for the board.

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.

If more than one employee is present at the event, the staff member with the highest level of authority must submit the claim for approval. Where possible hospitality should be provided through a Board hospitality program to support the Board students.

Meals

Individuals who are required to attend approved work-related events or meetings that involve a meal purchase may be reimbursed provided that appropriate documentation is provided and approved. Where possible hospitality should be provided through a Board hospitality program to support the Board students.

Detailed original itemized invoices or receipts must be submitted for all meal expenses. The following information must be included with the receipt:

- The purpose of the meeting;
- The names of the guests or;
- If the group includes seven or more people, the number of guests and the name of the group.

If more than one employee is present at the event, the staff member with the highest level of authority must submit the claim for approval.

Travel

Individuals who are required to travel to other locations to carry out board-related business will be reimbursed for their expenses provided that the most economical option available is selected, considering reasonable time constraints, and appropriate documentation is submitted.

For travel using the individual's personal vehicle, a per/kilometre travel claim must be submitted in accordance with Policy #40. Associated additional travel expenses, such as parking fees will be reimbursed provided that original receipts are submitted.

Travel Expenses incurred in obtaining Professional Development must be submitted in accordance with Finance Support Services 22 or the appropriate Short Term Professional Development Leave guidelines.

Reimbursement for travel expenses incurred outside Canada must be pre-approved by the Director's Office.

Expenses for travel from an individual's home to his/her normal place of work will not be reimbursed.

For travel requiring alternate forms of transportation and/or overnight accommodation, the following pre-approved expenses are eligible for reimbursement provided that the appropriate supporting receipts or documentation is submitted:

- Transportation costs including air fare, train fare – economy(coach) class;
- Kilometre charge to and from terminal;
- Taxi fare;
- Accommodation charges (room only).

Consultants and other Contractors

Under no circumstances can hospitality, meals or other incidentals be considered allowable expenses for consultants and contractors.

Miscellaneous Expenses

The following miscellaneous expenses may also be eligible for reimbursement:

- Small tokens of appreciation that are reasonable and of a nominal value for staff members in recognition of special efforts (for services rendered beyond the expectations of staff member's normal duties) in support of the school or central office department;
- Bereavement recognition for students or staff on behalf of the school or central office department.

Record Keeping

Records and receipts related to travel, meal, hospitality and all other expenses are considered to be financial records and, therefore, must be maintained for seven (7) years. All records must be available for verification and audit purposes.

Ineligible Expenses

Expenses which are ineligible for reimbursement include, but are not limited to:

- Alcoholic beverages;
- Personal expenses that demonstrate no relation to the business of the Board;
- Donations to outside organizations that do not directly benefit students of the Board
- Community fundraising galas or charities that do not directly support students in Peel;
- 407 ETR tolls;
- Raffle tickets and table prize tickets;
- Gifts or payments to Board staff except as noted in this policy under Miscellaneous Expenses;
- Social events or personal celebrations such as office parties, birthdays, anniversaries, holidays, etc.