

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

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<i>Board Approved: October 18, 2011</i>	<i>Reviewed: September 26, 2011</i>	<i>Review by: December 2016</i>
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PROCEDURES

The Board will reimburse trustees, employees, student trustees, appointed non-trustee members of board committees and school council members for expenses incurred in carrying out their duties as follows:

1.0 Use of Personal Vehicle

The Board does not accept any responsibility for privately owned vehicles other than paying the appropriate kilometre rates when used for approved board business. The Board will not reimburse for insurance deductibles, parking violations, or driving infractions.

All costs for travel between home and the employee's work site are a personal expense which is the responsibility of the employee and are not eligible for reimbursement.

The allowance paid for the use of a personal automobile is deemed to cover all costs of operation including but not limited to fuel, oil, insurance, deductible, depreciation and repairs.

It is the responsibility of the individual to ensure their motor vehicle insurance coverage is appropriate for business use of the vehicle.

Where appropriate the board encourages car pooling. Approving authorities may limit reimbursement amounts where this practice has not been followed.

The kilometric rates for travel commencing October 1, 2008 are:

52 cents per kilometre for the first 5,000 km in a school year
46 cents per kilometre for travel in excess of 5,000 km in a school year

2.0 Meal Reimbursement

The board will reimburse the actual meal costs incurred supported by original receipts (including taxes and gratuities) to the maximum limits as follows:

\$10.00 for breakfast
\$15.00 for lunch
\$40.00 for dinner

The meal allowances are not cumulative. For example, you cannot skip breakfast and submit a lunch expense of \$25.00.

The Board acknowledges that gratuities are a valid cost in some restaurants. Meals will be reimbursed based upon actual costs, including a gratuity not to exceed 15%, up to the maximum allowed for the specific meal.

3.0 Hospitality

The Board will reimburse the Director of Education, Superintendent of Education or Superintendent of Business for hospitality expenses incurred in carrying out their duties.

Hospitality is defined as the provision of food, beverages, accommodation, transportation or other amenities at board expense to persons not employed by the board.

Claims for hospitality expenses must outline the purpose of the hospitality and be accompanied by the names of the individuals entertained and their role.

4.0 Expense Account Submission

Personal expense claims must be submitted using the Board Expense Form F01-003.

When submitting an expense claim, the purpose of the trip must clearly be stated.

Generally expense account submissions should only cover costs incurred by the person submitting the expense account. However on occasion it may be more efficient for one person to submit expenses for others, provided they would otherwise be covered by this policy. In these situations the names of all persons must be clearly identified on the receipt.

All claims must be signed by the person submitting the expenses and supported by original receipts (photocopies are not acceptable). Credit/Debit card receipts are not acceptable when they do not contain sufficient detail to meet audit requirements.

Claims must be submitted on a timely basis. Individuals may not be reimbursed for expenses submitted more than one month after the end of the month in which they were incurred.

Cash advances are available; however, they are to address unusual circumstances and must be approved by the Director of Education or designate.

Consultants and contractors can claim and be reimbursed for allowable expenses only when the contract specifically provides for it.

5.0 Authorized Travel

5.1 Director of Education

Travel to meeting and other Board related travel within the jurisdiction of the Board is deemed to be authorized. Travel outside the jurisdiction of the Board on the business of the Board within Ontario is deemed to be authorized. The Director of Education will keep the Board informed concerning outside travel.

5.2 Superintendents

Travel to meetings and other Board related travel within the jurisdiction of the Board is deemed to be authorized. Travel outside the jurisdiction of the Board must be authorized by the Director of Education.

5.3 Principals, Vice-Principals, Managers, Coordinators and System Leads

Travel to meetings and other Board related travel within the jurisdiction of the Board is deemed to be authorized. Travel outside the jurisdiction of the Board must be authorized by the appropriate Superintendent.

5.4 Employees Required to Travel Inside System

A number of employees are required to travel within the system on a regular basis to carry out their normal duties (computer technicians, maintenance personnel, special assignment teachers, etc.)

It is the responsibility of the appropriate Superintendent or designate to authorize travel.

5.5 Other Individuals Not Employed by the Board

To be eligible for reimbursement, travel by other individuals must be on Board or school business and be preauthorized by the Board, Director of Education, Superintendent, Principal or Manger.

6.0 Approval Process

All expense accounts must be approved by the employee's immediate supervisor. This will typically be the person responsible for the budget code the expenses will be charged against.

Trustee and student trustee expenses will be approved by the Chair of the Board or a designated senior official of the Board.

The Chair of the Board's expenses will be approved by a designated senior official of the board other than the Director of Education.

The Director of Education's expenses will be approved by the Chair of the Board.

All other employees will have their immediate supervisor approve expenses.

Appointed non-trustee members' of board committees and school council members' expenses will be approved by a Superintendent of the Board.

7.0 Expenses Not Covered

The following is a list of ineligible expenses the board would deem to be inappropriate:

- Movies (in room or theatre)
- Charges for use of recreational facilities
- Alcoholic beverages
- Gifts for staff
- Admission fees for social activities or events
- Traffic violation including parking tickets
- Mini-bar snacks
- Charges incurred by family members
- Travel between home and the employee's work site

8.0 Expenses Covered

The following is a list of eligible expenses the board would deem to be appropriate:

- Hotel room charges (standard room)
- Meals including taxes and gratuities to the maximums outlined
- Business telephone calls
- Taxi costs
- Necessary parking fees
- Airline tickets
- Automobile kilometrage
- Supervisor approved car rentals
- Conference / workshop fees

9.0 Expense Review Process

The person submitting the expense claim for approval is responsible for ensuring adherence to this policy.

Supervisors that sign off on an expense account are certifying the travel has taken place with the proper authorization. They should satisfy themselves that the receipts are valid and the expense account complies with this policy.

The Accounting Services Department will review the expense receipts prior to processing. Any expense claims that do not follow this policy will be returned in their entirety.

The Manager of Accounting Services or designate will review expense claims prior to payment.

The Superintendent of Business will conduct a periodic review of expense accounts paid. The results of this audit will be reported to the Audit Committee.

<u>Cross Reference</u> <ul style="list-style-type: none">• Policy 306 – Corporate Credit Cards	<u>Legal/Ministry Reference</u> <ul style="list-style-type: none">• BPS Accountability Act, 2010• BPS Expenses Directive
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