

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Section BUSINESS AND TRANSPORTATION

Policy Name TRAVEL, MEALS, and HOSPITALITY EXPENDITURES 307

Board Approved: March 31, 2007
October 1, 2008 *Reviewed:* September 22, 2008 *Review Prior To:* December 2013

POLICY

The Superior-Greenstone District School Board recognizes that trustees and employees may incur costs while traveling on Board business. When traveling outside the jurisdiction of the board, the most economical means of travel should be sought.

Trustees and employees traveling on board business do so under the expectation that any expenses incurred are associated with the person's duties, support the board's overall objectives and maximize the benefits to the organization.

Reasonable travel costs up to the maximums outlined below will be reimbursed by the board for trustees and employees while on approved Board business.

PROCEDURES

The Board will reimburse trustees and employees for expenses incurred in carrying out their duties as follows:

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.

The kilometrage 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

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.

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.

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. 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 as they do not contain sufficient detail to meet audit requirements.

Claims must be submitted monthly.

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

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 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.

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

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

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 an annual audit of expense accounts paid. The results of this audit will be reported to the Director of Education.