

## **SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

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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 General**

- 1.1 The most economical and practical mode of transportation (such as sharing vehicles, obtaining reduced air fares, etc.) should be used when travelling on Board business, or a comparable alternative. Discount advanced booking rates should be used, if available. Approving authorities may limit reimbursement amounts where this practice has not been followed.
- 1.2 Claims for reimbursement of any costs associated with travel on Board Business are to be submitted and will be processed after the event. There will be no immediate reimbursement for airfare or deposits charged to personal credit cards.

#### **2.0 Use of Personal Vehicle**

- 2.1 The Board does not accept any responsibility for privately owned vehicles other than paying the appropriate kilometer rates when used for approved board business. The Board will not reimburse for insurance deductibles, parking violations, or driving infractions.
- 2.2 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.
- 2.3 Employees who start an assignment from home without visiting their regular workplace, will claim for the shorter distance of:
  - home to first call
  - regular work place to first callThe same applies when returning from last call.
- 2.4 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.
- 2.5 It is the responsibility of the individual to ensure their motor vehicle insurance coverage is appropriate for business use of the vehicle.

- 2.6 Where appropriate the board encourages car pooling. Approving authorities may limit reimbursement amounts where this practice has not been followed.
- 2.7 The kilometric rates for travel commencing October 1, 2012 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

### **3.0 Meal Reimbursement**

- 3.1 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
- 3.2 The meal allowances are not cumulative. For example, you cannot skip breakfast and submit a lunch expense of \$25.00.
- 3.3 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.
- 3.4 Meals cannot be claimed in situations where the meal is provided at no expense to the traveler.
- 3.5 If using a Corporate Credit Card, claimants will be responsible for reimbursing the Board for overages on meal maximum rates.

### **4.0 Hospitality**

- 4.1 The Board will reimburse the Director of Education, Superintendent of Education or Superintendent of Business for hospitality expenses incurred in carrying out their duties.
- 4.2 Hospitality is defined as the provision of food, beverages, accommodation, transportation or other amenities at board expense to persons not employed by the board.
- 4.3 Claims for hospitality expenses must outline the purpose of the hospitality and be accompanied by the names of the individuals entertained and their role.

### **5.0 Expense Account Submission**

- 5.1 Personal expense claims must be submitted using the Board Expense Form F01-003.
- 5.2 When submitting an expense claim, the purpose of the trip must clearly be stated and copy of the itinerary and/or boarding pass must accompany the claim.
- 5.3 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.

- 5.4 All claims must be signed by the person submitting the expenses and supported by original receipts. Credit/Debit card receipts are not acceptable when they do not contain sufficient detail to meet audit requirements.
- 5.5 With respect to the above requirement for original receipts (section 5.4), where original receipts are not available because they have been submitted to the Ministry of Education or other funding agency, photocopies of receipts will be accepted at the discretion of the Superintendent of Business.
- 5.6 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.
- 5.7 Cash advances are available; however, they are to address unusual circumstances and must be approved by the Director of Education or designate.

## **6.0 Authorized Travel**

### **6.1 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 and within Canada is deemed to be authorized. Travel outside of Canada must be authorized by the Board.

### **6.2 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.

### **6.3 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.

### **6.4 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.

### **6.5 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 Manager.

## **7.0 Approval Process**

- 7.1 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.
- 7.2 Trustee and student trustee expenses will be approved by the Chair of the Board or a designated senior official of the Board.
- 7.3 The Chair of the Board's expenses will be approved by a designated senior official of the board other than the Director of Education.
- 7.4 The Director of Education's expenses will be approved by the Chair of the Board.
- 7.5 All other employees will have their immediate supervisor approve expenses.
- 7.6 Appointed non-trustee members' of board committees and school council members' expenses will be approved by a Superintendent of the Board.

## **8.0 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

## **9.0 Expenses Covered**

- 9.1 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
- 9.2 Internet access in hotels will be considered an eligible expense for Administration and Trustees only. All other staff will require the prior approval of the Director or appropriate Superintendent.

## **10.0 Expense Review Process**

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

- 10.2 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.
- 10.3 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.
- 10.4 The Manager of Accounting Services or designate will review expense claims prior to payment.
- 10.5 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.

## **11.0 Consultants and Other Contractors**

- 11.1 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
  - Personal telephone calls
- 11.2 Consultants and other contractors may be reimbursed for travel and accommodation only if these provisions are included in the contract.

## **12.0 Perquisites (Perks)**

- 12.1 The term perquisite, or perks, refers to 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 perquisite is not allowable if it is not a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job.
- 12.2 The following perquisites are not allowed under any circumstance:
  - club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
  - seasons tickets to cultural or sporting events
  - clothing allowances not related to health and safety or special job requirements
  - 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
  - professional advisory services for personal matters, such as tax or estate planning

These privileges 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.

- 12.3 Perquisites that are not related to business requirements are not allowed.
- 12.4 The Superior-Greenstone District School Board will retain expense claims with supporting documentation for 7 years. A perquisite is allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job. Allowable perquisite approval levels:

<b>Employee</b>	<b>Approval Level</b>
Director of Education	Chair of the Board
All other employees	Director of Education

- 12.5 Summary information about allowable perquisites will be made publicly available. This summary information should be made available on an annual basis. Personal information will not be provided.

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