



REGULATIONS

SUBJECT: EXPENSES REIMBURSEMENT FOR STAFF, TRUSTEES and STUDENT TRUSTEES

1. The Board will reimburse individuals for expenditures submitted on a Board Expense Report form accompanied by original itemized receipts. Appropriate approval must be obtained before incurring the expense. Photocopies of receipts or credit/debit card slips are not acceptable as they do not provide sufficient detail to authorize payment or meet audit requirements. Expenses should be submitted at least quarterly and no more frequently than monthly. Claims should not span more than one school year.

2. These claims will include but are not limited to, actual out-of-pocket expenses incurred for:
 - a) Courses, conferences or workshop registration fees;
 - b) Hotel room charges for accommodation in a standard room – no additional reimbursement will be made for suites, executive floors, or concierge levels;
 - c) Meals as outlined below in #4 (if not included in registration);
 - d) Tips and gratuities;
 - e) Business telephone calls;
 - f) Taxi receipts;
 - g) Supervisor approved car rental, when a rental vehicle is more economical than the use of a personal vehicle;
 - h) Public transportation;
 - i) Necessary parking fees; and
 - j) Other business expenses (e.g. fax, internet).

3. The following will not be reimbursed:
 - a) Recreational costs (e.g. fitness facilities, video/game rentals, mini-bar charges, etc.);
 - b) Movies;
 - c) Alcoholic beverages;
 - d) Charges incurred by a guest;
 - e) Parking or traffic tickets; and
 - f) Auto expenses (reimbursed per kilometre charge).
 - g) Gift Cards or Gift Certificates

4. The following guidelines apply to meal claims:
- a) Reasonable and appropriate actual meal expenses will be reimbursed if the expenditure is incurred when the individual is on Board business and detailed receipts are provided.
Breakfast \$15.00
Lunch \$20.00
Dinner \$25.00
Total not to exceed \$60.00 (before taxes and gratuity)
 - b) For a full day of meal claims, (breakfast, lunch and dinner) individuals have the discretion to allocate the daily three-meal rate among meals. Detailed original receipts must be submitted.
 - c) Reimbursement of meal costs must not include reimbursement for any alcoholic beverages.
5. Approval of Expense Reports is to be secured as follows:
- | <u>Initiator of Expense Report</u> | <u>Approved by</u> |
|------------------------------------|--|
| o Chair of the Board | Vice-Chair of the Board |
| o Trustees | Chair of the Board |
| o Student Trustees | Chair of the Board |
| o Director of Education | Chair of the Board |
| o Superintendents | Director of Education |
| o Principals | Superintendent of Education |
| o Other School Staff | Principal/Superintendent if expenses are charged to central budget account |
| o Staff Reporting Superintendents | Superintendent or Director |
| o All Other Board Office Staff | Manager/System Coordinator |
6. Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver. (e.g. Superintendent who reports to the Director cannot submit a claim that includes the cost of the Director’s lunch even if they were at the same event, with the result that the Director would thereby approve his/her own expenses) Approvers will provide approval only for expenses that were necessarily incurred in the performance of Board business and that include all appropriate documentation.
6. Cash advances are not permitted.
7. These Regulations also apply to expenses incurred through the use of Board Purchasing Cards.

Implementation Date: March 27, 2007
Revised: January 26, 2010, April 12, 2011
Reference: Board Policy, Administrative Procedures
 Ministry of Education School Board Expenditure Guidelines
 Revenue Canada