

ADMINISTRATIVE PROCEDURE

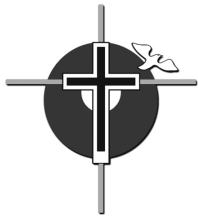
1. Purpose

This administrative procedure establishes criteria and procedures for the reimbursement of travel accommodation, meals, hospitality and other expenses as well as the use of Board credit cards. This procedure applies to trustees and all employees for legitimate expenses incurred in carrying out their responsibilities while representing the interests of students, the community and the Board. This procedure is fair and consistent for all staff and trustees.

2. Procedures

2.1 General

- 2.1.1 All requests for travel and expense reimbursement must be submitted on an original “Travel and Expense Claim” Form (attached), and accompanied by original receipts. Fax copies of Travel and Expense Claim forms and receipts will not be accepted. The form is also available electronically on the Board’s intranet site: <https://go.cdsbeo.on.ca/Departments/BusinessFinance> under the Accounting Forms folder located in the Shared Documents section. The form is an excel document called “Travel Expense Form”.
- 2.1.2 Travel expenses incurred during the course of business will be reimbursed at the kilometer rate approved by the Board and in effect at the time that the expenditure is incurred, currently set at \$0.44/km. The reimbursement rate will be reviewed by the Board periodically to ensure its relevance and accuracy.
- 2.1.3 All travel and related expense claim forms must be signed by the claimant, approved by the claimant’s immediate supervisor and coded to an appropriate general ledger account code prior to being sent to the Accounting department for processing. Claims that have not been appropriately approved by an immediate supervisor will not be processed.
- 2.1.4 Employees who accept part-time positions, on their own accord, in more than one location are not eligible to be reimbursed for travel between these locations.
- 2.1.5 Claims should be submitted on a monthly basis in accordance with section 8.2 using the approved form. All expenses shall be claimed during the appropriate corresponding budget year.
- 2.1.6 This Board assumes no obligation to reimburse expenses that are not in compliance with this procedure.



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2.1.7 All staff and trustees provided with Board owned equipment are required to return such equipment when duties cease.

2.2 Travel Expenses

2.2.1 Travel to/from work on a daily basis is considered a personal expense and is **not** reimbursable.

2.2.2 Travel to/from any one of the Board Offices to/from a school within the Boards jurisdiction will be reimbursed as per the Board-wide Standard Kilometers chart attached to this procedure (attached).

2.2.3 Reimbursement for kilometers traveled daily will be calculated based on the lesser of the actual mileage incurred or the mileage calculated from the employees normal place of work. ‘Normal place of work’ is determined as follows:

- a) staff whose duties require them to travel throughout all or a portion of the Board will be assigned a base work site;
- b) for those with one regular work site this will be their normal place of work;
- c) Trustees “normal place of work” will be their regular home address.

2.2.4 Travel outside of the Board’s jurisdiction should use the most economical means.

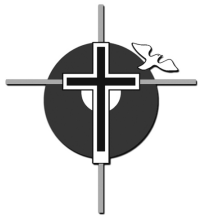
2.2.5 Individuals will be reimbursed for the use of their personal vehicle provided:
a) it is the most convenient and economical method of travel;
b) the individual carries a minimum of public liability and property damage insurance coverage of \$1M.

2.2.6 Trustees expenses will be disclosed annually at an open Board meeting. This will be done in conjunction with the annual financial statements.

2.3 Travel for Professional Development Activities/Meetings

2.3.1 Travel kilometers are calculated in accordance with Section 2.2.3 and reimbursed at the Board’s current rate in effect at the time of travel.

2.3.2 Each professional development event must be recorded on the Travel and Expense Claim form. The date, description and location of the event attended must be included.

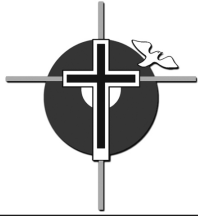


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- 2.3.3 Each attendee is responsible for completing the Travel and Expense Claim form, attaching all original receipts, and forwarding to the appropriate person for authorization within thirty (30) days of attending an approved function.
- 2.3.4 Participants will carpool or use Board provided transportation when attending professional development activities/meetings. There may be exceptions to carpooling when extenuating circumstances apply and have been pre-approved. When Board transportation is provided, there will be no reimbursement on an individual basis for kilometers traveled.
- 2.3.5 Professional development/meetings where attendance is voluntary will not be eligible for reimbursement for travel from the Board.
- 2.3.6 All fees for guest delegates must be paid to the Board in advance of the activity/meeting.

3. Reimbursement for Other Travel Related Expenses

- 3.1 Reimbursement for other travel related expenses will only be granted upon presentation of an original receipt. Photocopies of receipts or credit/debit card slips are not acceptable as they do not show sufficient detail to authorize payment or meet audit requirements.
- 3.2 Reimbursement for meals will be provided based on original receipts provided the expenditure is reasonable and consistent with common values and consistent with common values and accepted practices. All meal reimbursements that include alcoholic beverages will require the signature of the Director of Education in addition to the employee's immediate supervisor. The use of alcohol must be pre-approved by the Director of Education and is strongly discouraged.
- 3.3 Reimbursement for hotel/motel accommodations will be provided based on original receipts only.
- 3.4 Reimbursement for parking will be provided based on original receipts only. If a receipt is not available (eg meter parking), a full explanation of the cost is required.
- 3.5 Reimbursement for train fare will be provided based on the most economical fare



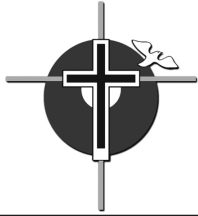
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with original receipts only.

- 3.6 Reimbursement for airfare will be provided based on the most economical fare with original receipts only.
- 3.7 All exceptions to the board's reimbursement policy for auto, air and train fares must be approved by the Director or Associate Director.
- 3.8 All reasonable Board related telephone/cellular calls paid by the individual may be submitted on a monthly expense account with appropriate verification. All personal telephone/cellular expenses paid by the Board may be deducted from a monthly expense account.
- 3.9 The following expenses will **not** be reimbursed:
 - a) excessive meal expenses and accommodation
 - b) hotel movies
 - c) charges for use of recreational/fitness facilities
 - d) charges incurred by a family member
 - e) parking tickets or Traffic Act violations
 - f) bar charges, LCBO receipts and alcoholic beverages, unless pre-approved by the Director of Education
 - g) gifts for staff
 - h) donations
 - i) community fundraising gala or charity function
 - j) event for a specific political party

4. Hospitality

- 4.1 Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at board expense.
- 4.2 Hospitality at board expense may only be extended upon approval of the Director of Education or in the case of Board members, upon approval by the Board Chair.
- 4.3 The board will reimburse for hospitality related expenditures deemed necessary



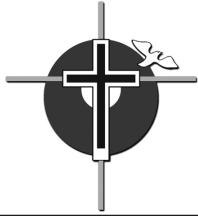
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and reasonable. These expenditures should be extended in an economical, consistent and appropriate way when it will facilitate board business or is considered desirable as a matter of courtesy.

- 4.4 Hospitality should only be provided to individuals not employed by the board, except in instances covered in section 4.5 a).
- 4.5 Hospitality may be extended on behalf of the board when:
 - a) recognizing employees or other individuals for outstanding achievement (i.e., retirement, service, meritorious awards, etc.);
 - b) engaging representatives of other boards, the broader public sector, industry, public interest groups, or unions in discussion on official matters;
 - c) providing individuals from provincial, national, or international organizations and charitable organizations with an understanding and appreciation of the workings of the board;
 - d) sponsoring or attending conferences related to the goals of the board.
- 4.6 When hospitality is extended to vendors of the board, prior approval must be obtained from the Director of Education or Associate Director to ensure that the hospitality extended does not give, or is not perceived to give, preferential treatment to any vendor.
- 4.7 Reimbursement of hospitality related expenditures are handled in accordance with this procedure and are claimed using the standard Travel and Expense Claim Reimbursement Form (attached). The claim must also include the names of the individuals entertained, the company they represent, their role and the purpose of the hospitality.

5. Board Credit Cards

- 5.1 The Chair, Vice-chair, Director and all Superintendents are entitled to request a board credit card to use for expenditures incurred while on board business.
- 5.2 Additional board credit cards may be issued at the discretion of the Director of Education.
- 5.2 The cardholder is responsible for the security of the card.



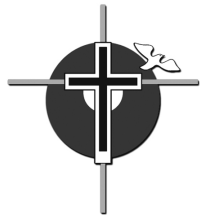
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- 5.3 Cash advances on the board credit card are **not** permitted.
- 5.4 Terms and conditions of maintaining, using, reporting and approval of expenditures charged to the board credit card are in accordance with the Catholic District School Board of Eastern Ontario Visa Card Guidelines (attached) and this administrative procedure.
- 5.5 All board credit card expenditures must be approved by the Director of Education or the Associate Director.
- 5.6 The following items will **not** be reimbursed:
- a) expenditures listed in section 3.8;
 - b) purchases of any items for personal use that are not specifically related to board business;
 - c) purchase of any item considered capital in nature (e.g. furniture & equipment valued at \$200 or more);
 - d) split purchases to circumvent approval limits.

6. Cash Advances

- 6.1 Requests for travel-related cash advances should be kept to a minimum and should be limited to unusual circumstances.
- 6.2 Requests for travel-related cash advances must be approved by the immediate supervisor. A completed and authorized “Request for Cheque” must be submitted to Accounts Payable at least 5 business days before the funds are required. The “Request for Cheque” must include the name of the individual traveling, the date(s) traveled, destination and purpose of travel.
- 6.3 Employees should submit an approved “Travel and Expense Claim” form to the Accounting Department within 10 days of return. Any unused portion of the travel advance must be returned with the “Travel and Expense Claim” form by attaching a personal cheque.

7. Authorization of Claims

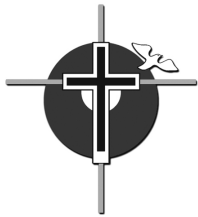


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- 7.1 All “Travel and Expense Claim” forms must be approved by a higher ranking employee in order to be paid. The authorizing member must sign the original claim form.
- 7.2 All claims submitted by the Chair of the Board must be approved by the Associate Director of Education, or, in their absence, a designated senior official of the board other than the Director of Education.
- 7.3 All claims submitted by a trustee must be approved by the Chair of the Board, or, in their absence, the Vice-Chair of the Board.
- 7.4 All claims submitted by the Director of Education must be approved by the Chair of the Board, or, in their absence, the Vice-Chair of the Board.
- 7.5 All claims submitted by a superintendent must be approved by the Director of Education, or, in their absence, the Chair of the Board.
- 7.6 All claims submitted by a school principal must be approved by their area Superintendent of Education.
- 7.7 All claims submitted by a staff member located at a school where the expense is being charged to the school budget must be approved by the school principal.
- 7.8 All claims submitted for professional development activities must be approved by the coordinator of the event.
- 7.9 All other claims must be approved by the direct supervisor of the claimant.
- 7.10 All claims that include alcoholic beverages require the signature of the Director of Education in addition to the direct supervisor of the claimant.

8. Method of Payment

- 8.1 All employee reimbursements for travel and other related expenses will be made through direct deposit to the same bank/financial institution account as the regular payroll.
- 8.2 All employee reimbursements for travel and other related expenses will be processed and deposited on the last business day of each month. Claims must be



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received by the Accounting Department by the 25th day of each month to be processed and deposited on the last business day of each month.

- 8.3 Each employee will receive a payment advice notification of each deposit by the Accounting department.

Attachments:

Travel and Expense Claim Form
Board-wide Standard KM Chart
CDSBEO Visa Card Guidelines