



Procedure 2002

Travel, Meals and Hospitality Expenditures

Revisions: February 2015

Reviewed:

Payments and Reimbursement of Expenses

This administrative procedure establishes criteria and guidelines for the payment and reimbursement of expenses incurred by trustees and employees while performing duties on behalf of the KidsAbility School Authority. The expenses must be reasonable and relevant.

Any expenses submitted for reimbursement must be fair and equitable, reasonable, appropriate, able to stand up to public scrutiny and properly explained and documented.

The KidsAbility School Authority assumes no obligation to pay or reimburse expenses that do not comply with this procedure.

General Overview

- 1.1 The KidsAbility School Authority will pay or reimburse trustees and employees for legitimate expenses incurred in carrying out their responsibilities while representing the interests of students, the community and/or the KidsAbility School Authority.
- 1.2 All expense reimbursements and request for cheques require the authorization from the requesting employee's immediate supervisor and/or the authorized KidsAbility School Authority board member.
- 1.3 Original receipts are required for all expenses. Photocopies of receipts or credit/debit card slips are not acceptable where the original can be obtained.

1.4 Expense reimbursement claims must be submitted using the KidsAbility School Authority Travel and Expense Report form. The forms must be submitted monthly and all expense reimbursement claims must be submitted prior to August 31st in each calendar year in order to align with the budget year of the KidsAbility School Authority.

1.5 Credit cards will be issued to the Principal and Executive Assistant only for use for KidsAbility School Authority expenses. These credit card purchases will be supported by original receipts and to be particularized on the monthly KidsAbility credit card form.

2. Travel Expenses

2.1 Trustees and employees will be reimbursed for costs incurred when they are required to travel on KidsAbility School Authority business which would include mileage and parking.

2.2 Kilometres will be reimbursed at a rate approved by the KidsAbility School Authority.

2.3 Where the destination is a frequently travelled location determined by KidsAbility School Authority, standard distances will be used to calculate mileage.

2.4 Details specific to location and purpose of trips must be provided for all travel claims.

2.5 All employees are responsible for their daily travel to and from their usual place of work. Travel to and from an assigned worksite at the beginning and the end of a day is a personal expense and will not be reimbursed by the KidsAbility School Authority. When an employee's actual travel during a day exceeds this amount, the employee can claim mileage expense for the excess number of kilometers travelled that day.

2.6 When traveling outside the jurisdiction on KidsAbility School Authority business, the mode of transportation (e.g. air/bus/train, etc.) chosen should be the most economical and viable. The KidsAbility School Authority will only reimburse for the most economical and viable mode of transportation and any costs in excess of this amount will not be reimbursed.

3. Meals

Meal expenses may be claimed by trustees and KidsAbility School Authority employees when:

- a. The meal period is devoted to discussion of KidsAbility School Authority business, and
 - b. The cost of the meal is incurred while on approved board related business outside the Regional Municipality of Waterloo.
- 3.1 The cost of meals while on KidsAbility School Authority business will be reimbursed up to the following amounts:

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$35.00

When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating both, breakfast and lunch, the combined rate is \$25.00.

- 3.2 Rates include taxes and gratuities and are in Canadian dollars.
- 3.3 The original detailed receipt for the meal must be submitted. Amounts in excess of these guidelines must receive specific written pre-approval.
- 3.4 Alcohol cannot be claimed and will not be reimbursed as part of travel or meal expense.
- 3.5 Where more than one meal is claimed on one receipt, all participants names must be listed and the details outlining the purpose of the meeting must be provided on the original bill.

4. Accommodation Expenses

- 4.1 Standard room charges for a hotel/motel are reimbursed when an overnight stay is required for KidsAbility School Authority business.
- 4.2 Accommodation the night before an event may be deemed appropriate when travelling in excess of 2.0 hours before your regular work day.
- 4.3 Whenever possible, the corporate or government rate should be obtained when checking into a hotel/motel.
- 4.4 Reimbursement for standard room charges will be maximized at \$250.00 per

night. Any costs in excess of this amount will not be reimbursed unless prior written pre-approval is obtained to establish the necessity of an increased rate.

5. Hospitality Expenses

- 5.1 Hospitality of KidsAbility School Authority's expense may include appreciation events for volunteers, staff and trustees.
- 5.2 Upon the KidsAbility School Authority's approval, annual appreciation receptions or dinners may be held for staff twice within the school year. As well, one annual appreciation dinner may be held for trustees.
- 5.3 Expenses for these events will be paid directly by KidsAbility School Authority through cheque or credit card. Alcoholic beverages are never included in these expenses.

6. Food at Meetings, P.D. Events or Training

- 6.1 When breakfast, lunch or dinner is provided there must be a business purpose to the meeting.
- 6.2 Where food is served it should be of good quality but moderately priced. Cost for food shall follow the meal limits as set out by the KidsAbility School Authority in paragraph 3.1 herein.

7. Gifts

- 7.1 Gifts may be provided as token gestures to individuals who are not employed by the government, but who provide some form of volunteer service to KidsAbility School Authority. Gifts for volunteer service, or for staff retirements, may be purchased from KidsAbility School Authority funds but must follow the amounts set by the KidsAbility School Authority from time to time.

- 7.2 All gift expenses must be supported by original receipts.

8. Authorizations and Approvals

A request for reimbursement of expenses must be reviewed, approved and signed by the persons' immediate supervisor and/or the authorized KidsAbility School Authority members. The Chairperson of the KidsAbility School Authority or the Vice-

Chairperson, if designated by the Chairperson, must approve trustee's Request for Expense Reimbursement forms. The Vice-Chairperson must approve the Chairperson's Request for Expense Reimbursement form.

- 8.0 No one may approve their own expenses.
- 8.1 The person approving the request for expense reimbursement is attesting that the expense has been made in accordance with the KidsAbility School Authority procedures.
- 8.2 The Finance Committee will monitor claims for reimbursement of expenses for compliance to the procedures and will return any non-compliant claims to the person authorizing the claim for follow up.
- 8.3 Approval for cheques over \$5,000.00 must be signed by the authorized KidsAbility School Authority trustees.