



EXPENSE REIMBURSEMENT

Background

Board Policy 20: Fiscal Stewardship requires that the Board operate in a fiscally responsible manner. Holy Spirit Catholic Schools believes in the importance of involving school division staff in the work of the Division and to promote this involvement will provide financial assistance towards the costs incurred.

Value and Core Commitment Link

“Stewardship”

- “We ensure that our resources and efforts best serve the educational needs of all our students.”
- “We are accountable to our supporters and will operate in a fiscally responsible manner.”
- “We support and provide processes which promote fair and objective decision-making.”
- “We ensure that decisions are both fact and policy-based.”

Procedures

1. School division employees will be reimbursed for expenses incurred in carrying out the business of the division as authorized by the Superintendent or designate.

2. Travel:
Each employee shall be responsible for claiming their own travel expenses. Generally, travel expenses will be reimbursed after the travel has taken place.

2.1 Mileage

2.1.1 A per kilometer rate shall be paid at the amount set annually by the Board of Trustees and contained in Policy 18, APPENDIX ‘A’ for each personal automobile required. Where reasonable, employees should coordinate travel to minimize travel costs.

2.1.2 Mileage shall be tracked on a daily basis through the use of a mileage log.

2.2 Airfare

2.2.1 Air travel may be used where economy of time or money warrants. Employees are expected to use the lowest cost logical airfare available. Upgrades for air travel are not reimbursable. Airfare will be reimbursed upon submission of

the receipt. Baggage fees will be reimbursed upon submission of the receipt.

2.3 Rental Vehicles

2.3.1 Where the cost of a rental vehicle will be less than the cost of reimbursement for mileage, the employee should use a rental vehicle. If a rental vehicle is used, glass and CDW (collision, damage, and waiver) coverage should be purchased through the rental car company. However, if paying with a purchase card that includes vehicle rental coverage, CDW coverage can be waived.

2.4 Accommodations

2.4.1 When hotel accommodations are required, the cost of a standard or most economical accommodation (if standard is unavailable) will be reimbursed upon submission of a receipt. Wherever possible, the government rate should be requested if it is lower.

2.5 Meal Expenses

2.5.1 With detailed receipts, employees may claim the cost of the meal plus GST and a maximum of 18% gratuity on the cost of the meal up to the maximum meal reimbursement rate. Meal reimbursement rates are set annually by the Board of Trustees and are contained in Policy 18, APPENDIX 'A'.

2.5.2 No reimbursement will be made for alcohol purchases.

2.5.3 Without receipts, employees can claim an allowance equal to the meal reimbursement rates set annually by the Board of Trustees and contained in Policy 18, APPENDIX 'A'.

2.5.4 Meal per diems cannot be claimed where reimbursement for meals has been claimed by or paid for by another individual.

2.5.5 Meal per diems cannot be claimed where meals are included in the cost of registrations.

2.6 Purchase card holders should use their purchase cards for their own travel related purchases and shall follow the procedures within the Administrative Procedure 516. All detailed receipts shall be submitted through the monthly reconciliation process and no further reimbursement will be required. No purchases for travel expenses shall exceed the maximum allowable expenses as indicated in this Administrative Procedure.

3. Miscellaneous Expenses

3.1 Miscellaneous expenses such as registration fees, professional development, delegate's attendance at banquets, taxi fares, etc., will be reimbursed upon submission of appropriate supporting documentation.

- 3.2 No reimbursement for employee-directed professional development will be made until the completion of the professional development.
- 4. Materials and Supplies
 - 4.1 The purchase of materials and supplies should be made through purchase order via school or Board Office administration. It is recognized, however, that there are occasions where incidental materials and supplies are needed to be purchased. All materials and supplies purchases must be pre-approved by the Principal or direct supervisor. The purchase of such incidental materials and supplies must not exceed \$500. Prior approval from the Secretary Treasurer or designate is required should an employee need to exceed the \$500 limit.
- 5. Parking tickets and other moving violations are not eligible for reimbursement.
- 6. Except where required for occupational health and safety reasons, the purchase of clothing is not eligible for reimbursement.
- 7. Personal expenses are not eligible for reimbursement; as personal expenses are taxable benefits under the Canadian Income Tax Act.
- 8. Where uniforms, protective clothing or footwear are required to be worn in the performance of carrying out employment duties, the cost may be reimbursed. In order to ensure compliance with the Income Tax Act, all such purchases shall be pre-approved by the Secretary Treasurer or designate. Should an employee choose to purchase a uniform whose cost is in excess of the other uniforms, protective clothing, or footwear purchased, the excess cost will not be reimbursed.
- 9. Reimbursement
 - 9.1 Reimbursement will be made upon submission of an expense claim form with appropriate detailed supporting documents and receipts attached (Administrative Procedure 504: Operations).
 - 9.1.1 Request for reimbursement through School Generated Funds shall be done via PDF form. All other reimbursements requests shall be done via the online Employee Expense Entry Web System.
 - 9.2 Documentation required:
 - 9.2.1 Receipt from the vendor indicating the name of the vendor, services or items provided, date of purchase and name of the employee (if applicable);
 - 9.2.2 Document the reason for the expense (i.e., name, date and location of meeting attended);
 - 9.2.3 Names of employees for which the reimbursement covers;
 - 9.2.4 Ideally, it would also indicate the method of payment used;

- 9.2.5 Monthly credit card statements and method of payment slips (i.e., a debit or credit card machine slip) are not considered an acceptable form of receipt;
- 9.2.6 Each expense must be separately itemized on the expense claim form; and
- 9.2.7 Each expense item must include the appropriate general ledger coding.
- 9.3 Expense claims must be reviewed and approved by the appropriate supervisor.
- 9.4 Employee expense claims will be paid twice per month.
- 9.5 All expense reimbursements will be made by electronic funds transfer.
- 9.6 Employees must submit expense claims no later than 60 days following the completion of travel or of incurring the expense. Reimbursements received past this timeline will not be reimbursed. Requests for reimbursements for expenses incurred up to and including August 31 of each year must be submitted by the deadline set by Business Services. This deadline will be communicated to all staff in advance and shall never be later than September 15.

References *Public Sector Accounting Handbook PS1000*
Canadian Income Tax Act