

Administrative Procedure 517

Last Revised: February 2016

EXPENSE REIMBURSEMENT

Background

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 his or her 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 original receipt. Baggage fees will be reimbursed upon

submission of the original receipt. Travel to Edmonton on Integra Air should be booked through the Board Office in order to utilize the school division's corporate discount.

2.3 Rental Vehicles

2.3.1 Where the cost of a rental vehicle will be less than the cost of reimbursement for mileage, consideration should be given to the use of rental vehicles. If a rental vehicle is used, the rental agreement should make reference to the Division's name to ensure the Division's insurance coverage extends to the vehicle. Glass insurance should be purchased. With the exception of glass insurance, no other insurance is required as the School Division carries insurance for rental vehicles. The rental of the vehicle and glass coverage will be reimbursed with the submission of an original receipt.

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 an original 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 Generally, 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 may not be claimed where reimbursement for meals has been claimed by or paid for by another individual.

2.6 Purchase card holders should use their purchase cards for travel related purchases and shall follow the procedures within the Administrative Procedure 516. All the 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 original supporting documentation.

4. Materials and Supplies

4.1 Generally, the purchase of materials and supplies should be made through purchase order via school or Board Office administration. However, it is recognized that there are occasions where incidental materials and supplies are needed to be purchased. The purchase of such incidental materials and supplies should not exceed \$250.

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 or special clothing are required to be worn in the performance of carrying out employment duties, the cost of the uniform may be reimbursed. Should an employee choose to purchase a uniform whose cost is in excess of the other uniforms purchased, the excess cost will not be reimbursed
9. Once annually, upon pre-approval of the Superintendent or designate, an employee may be reimbursed for the cost of promotional clothing that contains the school or school division's logo. The maximum reimbursement shall be limited to \$50 per year. If, in the same year, the employer has previously purchased and distributed to employees promotional clothing such as t-shirts, or golf shirts or jackets, then no further reimbursement will be paid.

10. Reimbursement

10.1 Reimbursement will be made upon submission of an expense claim form with appropriate detailed supporting document and original receipts attached (<http://www.holyspirit.ab.ca/page.cfm?pgID=181>).

10.2 Documentation required

- 10.2.1 Original receipt from the vendor indicating the name of the vendor, services or items provided, date of purchase and name of the employee (if applicable),
- 10.2.2 Document the reason for the expense (i.e., name, date and location of meeting attended)
- 10.2.3 Names of employees for which the reimbursement covers
- 10.2.4 Ideally, it would also indicate the method of payment used
- 10.2.5 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.
- 10.2.6 Original bills/receipts must be submitted. Photocopies will only be accepted with a full and detailed explanation for why the original is not available. If the original receipt does not indicate the names of the employees for which the reimbursement

covers, the name of the conference that is being attended or the date of the conference being attended, the employee is required to write this on the back of the receipt.

- 10.2.7 Each expense must be separately itemized on the expense claim form.
- 10.2.8 Each expense item must include the appropriate general ledger coding.
- 10.3 Expense claims must be reviewed and approved by the appropriate supervisor.
- 10.4 Expense claims received before Tuesday at noon will be processed by Friday of the same week. Expense claims received after Tuesday at noon will be processed the following week. Variations from the weekly schedule will be communicated in advance to employees.
- 10.5 All expense reimbursements will be made by electronic funds transfer.
- 10.6 Employees must submit expense claims no later than 60 days following the completion of the trip or of incurring the expense. Reimbursements received past this timeline may 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.

**Reference: Public Sector Accounting Handbook PS1000
Canadian Income Tax Act**