Administrative Procedure 418

Reimbursement of Expenditures

Belief

The Division believes in the importance of involving staff in the work of the Division and to promote this involvement will provide financial assistance towards the costs incurred.

Guidelines

1. 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 7 - APPENDIX A for each personal automobile required. Where reasonable, employees should coordinate travel to minimize travel costs.

   2.1.2. Where an employee is required to attend a meeting/seminar/conference at a site other than where they normally work and choose to travel directly to the meeting/seminar/conference rather than go to their regular place of work first, the number of kilometers reimbursed will be the lesser of; the number of kilometers from the employee's residence to the meeting/seminar/conference or the number of kilometers from the employee's regular place of work to the meeting/seminar/conference.

   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.

   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 employee should purchase the insurance coverage offered by the rental company.

   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.

2.5.2. Without detailed receipts, employees may claim the cost of the meal outlined below plus GST and a maximum of 18% gratuity on the cost of the meal:

2.5.2.1. Breakfast $15.00
2.5.2.2. Lunch $20.00
2.5.2.3. Supper $30.00

2.5.3. Generally, no reimbursement will be made for alcohol purchases.

2.5.4. Meal expense reimbursement may not be claimed where reimbursement for meals has been claimed by or paid for by another individual or when meals are provided as part of the cost of attending a meeting/seminar/conference.

2.6. Purchasing cards

2.6.1. Purchasing card holders should use their purchasing cards for travel related purchases. Detailed receipts for those expenses paid for by the purchasing card shall be submitted through the monthly purchasing card reconciliation process and no further reimbursement will be required.

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 Division 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. Reimbursement

8.1. Reimbursement will be made upon an online submission of an expense claim form with appropriate detailed supporting document and original receipts attached

8.2. Documentation required

8.2.1. 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),

8.2.2. Document the reason for the expense (i.e., name, date and location of meeting attended)

8.2.3. Names of employees for which the reimbursement covers

8.2.4. 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.

8.2.5. Each expense must be separately itemized on the expense claim form.

8.2.6. Each expense item must include the appropriate general ledger coding.

8.3. Expense claims must be reviewed and approved by the appropriate supervisor.

8.4. Expense claims received before Wednesday at noon will be processed by Friday of the same week. Expense claims received after Wednesday at noon will be processed the following week. Variations from the weekly schedule will be communicated in advance to employees.

8.5. All expense reimbursements will be made by electronic funds transfer.

8.6. 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:
Policy 7 Board Operations
Administrative Procedure 515 Purchasing
Administrative Procedure 406 Professional Development
Administrative Procedure 521 School Generated Funds
Financial Procedures Handbook
WRPS Purchasing Card Handbook