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## **EMPLOYEE REIMBURSEMENT OF EXPENSES**

### **Background**

Employees are to be reimbursed for expenses while on approved Division business.

### **Procedures**

1. Nothing contained within this Administrative Procedure supersedes:
  - 1.1 Administrative Procedure 423 – Professional Growth of Teachers;
  - 1.2 Administrative Procedure 443 – Professional Growth of Support Staff;
  - 1.3 Administrative Procedure 515 – Purchasing;Where these documents conflict with this Administrative Procedure, the former will prevail.
2. The supervisor must approve all expenses incurred with respect to the purchase of goods or services.
  - 2.1 It is recommended that personal credit cards are not to be used for purchase of goods and services when a Division purchasing card is available. The use of a Division purchasing card provides tracking capabilities and can assist in negotiating reduced prices for the Division.
3. When a supervisor or principal directs a staff member to attend a meeting, professional development activity or training opportunity, the staff member will be reimbursed for expenses at Division rates.
4. Incurred expenses are to be at minimum cost to the Division.
5. Employees must submit a completed Expense Reimbursement Claim (Form 513-01) with supporting documentation, to Accounts Payable personnel in order to be reimbursed.
  - 5.1 All expense reimbursement claims will only be paid via direct deposit to the bank account on file. Default is the bank account set up through payroll, unless otherwise specified (Form 513-02).
6. Expense Reimbursement Claims (Form 513-01) must be submitted within thirty (30) calendar days of the end of the month in which the expense was incurred.
  - 6.1 Expense claims will be processed with rates in effect at the time of receipt by Accounts Payable personnel.
  - 6.2 Expense Reimbursement Claims (Form 513-01) submitted after thirty (30) calendar days of the end of the month in which the expense was incurred, may be reimbursed, subject to the approval of the Secretary-Treasurer.

- 6.3 Expense Reimbursement Claims (Form 513-01) submitted after September 30 of the current school year, for expenses incurred prior to September 1 of the current school year, will not be reimbursed.
7. Reimbursement claims must be supported with appropriate receipts and descriptions, indicating the nature of the expense.
- 7.1 Receipts are to indicate:
- 7.1.1 The vendor;
  - 7.1.2 A detailed description of the items purchased;
  - 7.1.3 Contact information of the vendor including GST Registration number; and
  - 7.1.4 If a meal is purchased or hosting is provided, the purpose of the meeting and a list of attendees.
8. The Division will reimburse employees for fair and reasonable travel, accommodation, and subsistence expenses while on approved business as follows:
- 8.1 Reimbursement for expenses incurred through the use of personal vehicles while on business shall be at the Division Kilometer Rate.
- 8.1.1 A travel allowance for the use of a personal automobile will be paid at a Division rate of 50.5 cents per kilometer. Employees claiming the kilometer rate reimbursement for the use of personal vehicles shall be subject to the following:
    - 8.1.1.1 Employees are responsible for the insurance coverage on their own vehicle, including any cost for additional coverage required for vehicle use while on Division business;
    - 8.1.1.2 Expenses incurred for travel between an employee's residence and his/her designated workplace will not be reimbursed by the Division; and
    - 8.1.1.3 Travel distances are to be calculated from the employee's designated workplace, on a return route.
  - 8.1.2 Should employees prefer to use a private vehicle to travel to areas serviced by airlines, they will be paid at the established rate per kilometer or at the cost of the same trip by regular economy airfare plus the cost of ground transportation, whichever is lower.
  - 8.1.3 Should employees prefer to use a rental vehicle to travel instead of their own vehicle, they will be paid at the established rate per kilometer or the cost of the rental vehicle plus operating expenses supported by receipts, whichever is lower.
    - 8.1.3.1 Employees who choose to rent a vehicle, must also take vehicle insurance offered by the rental company for damage and liability.
  - 8.1.4 Parking fees will be reimbursed at cost and must be supported by receipts.
  - 8.1.5 Travel insurance charges for delays, cancellation and lost baggage will be reimbursed at cost, and must be supported by receipts; but will exclude medical insurance as this is provided through employee benefit plans.
- 8.2 The Division will reimburse for accommodations as follows:

- 8.2.1 Accommodation will be reimbursed at cost and must be supported by receipts. Fiscal restraint is to be exercised in accommodation arrangements; or
  - 8.2.2 An allowance of thirty dollars (\$30.00) per night will be paid for the use of private accommodation.
  - 8.3 In cases where receipts are not available or where meals were not included in a conference registration fee, the employee may claim for each:
    - 8.3.1 Breakfast the per diem of \$10.00
    - 8.3.2 Lunch the per diem of \$14.00
    - 8.3.3 Dinner the per diem of \$22.00
    - 8.3.4 The reimbursement for breakfast may be claimed if the employee is away from home prior to 0700 hours; and dinner if the employee does not arrive home until after 1900 hours.
  - 8.4 Costs associated with work away from their designated worksite, specifically internet connection and cellular phone, may be reimbursed if the supervisor or principal is satisfied that the expense is required to carry out the respective responsibilities.
  - 8.5 Voluntary service tipping is not to exceed fifteen (15%) or twenty per cent (20%) when there is a group of eight individuals or more.
9. School generated funds shall not be used to pay for expenditures for which funds are allocated by the Division. They must be used for the purpose for which the funds were raised.

Reference: Section 33,52,53,68,196,197,204,222,225 Education Act  
Section 248L, Canada Tax Act  
Canadian Income Tax Regulation 6801

Approved: May 4, 2011  
Amended: December 19, 2012; March 21, 2018; July 1, 2018; July 17, 2019; May 5, 2020