
REGULATION 8240

EXPENSE REIMBURSEMENT GUIDELINE: FOR EXPENSES INCURRED WHILE TRAVELLING ON OR ATTENDING TO BOARD BUSINESS OR STAFF DEVELOPMENT ACTIVITIES

General

As an organization, the district must be accountable for the use of public funds. This includes complete and accurate records to demonstrate both the appropriateness of expenses and the corresponding documentation to support the expenditure.

Expenses incurred by employees on staff development activities or on Board business may be claimed for reimbursement using the appropriate forms. All staff are expected to use integrity and sound judgment whenever they incur expenses for which they will expect reimbursement. Expenses must be reasonable under the circumstance. Requests for reimbursement must include adequate documentation, including original bills and receipts.

It is essential that consistent control be exercised over all Board expenses. Approval of expense reports is more than a formality, it is the district's method of ensuring that the expenses incurred were reasonable and appropriate and in compliance with Board guidelines. The approval indicates that the expenses submitted for reimbursement have been reviewed and are in compliance with Board policy.

Administration: Information Required for Reimbursement

Staff who are required to travel on or attend to Board business/ staff development activities may be reimbursed for expenses by submitting either a **Travel Expense Report** or a **Monthly Mileage Report**. If the employee has more than one work location, a separate report form should be submitted for each location. Travel expenses should be itemized separately for each day of travel.

Please note that petty cash should not be used to reimburse staff for travel or business meeting expenses.

The expense request should identify:

- the **name** of the staff member
- work location** of the staff member
- their **employee number**
- purpose** of the expense
- correct amounts confirmed by **original receipts** for purchases or services
- a complete **position description/title**
- total amounts claimed

Original receipts are required for all expenses for which it is reasonable to expect a receipt to be produced by a supplier. Items for which it may be difficult to obtain a receipt include parking meters and taxicabs. In these instances, the person reviewing and authorizing the expense will consider the reasonability of the amount and type of expense claimed. Any personal expenses must be so indicated on bills and receipts and such costs deducted from the requested amount. In giving approval, the person authorizing the reimbursement must be assured that the expense was necessary.

Authorization/Approvals

Employees must obtain authorization from their supervisors **prior** to incurring and expense.

Requests for reimbursement of expenses must be:

- reviewed, approved and signed by the Principal, Director, Manager, Supervisor, Superintendent, Assistant Superintendent, Secretary-Treasurer, Administrator or Coordinator; i.e. the individual responsible for supervision of the employee
- charged to the appropriate expense account for which the supervisor has signing authority
- in the case of the Superintendent, the expense report must be reviewed, approved and signed by the Secretary-Treasurer
- in the case of the Assistant Superintendents and the Secretary-Treasurer, the expense report must be reviewed, approved and signed by the Superintendent

Principals, Directors, Coordinators, Supervisors and Managers may approve expense requests up to and including \$500. An Assistant Superintendent or the Secretary-Treasurer must approve amounts greater than \$500 and less than

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\$3,000. The Superintendent must approve any amount greater than \$2,999. The person approving the request not only is indicating that the expenses have been reviewed **in accordance with Board policy** but also is attesting to the **accuracy** of the information presented.

Meal Expenses

Meal expenses may be claimed by a staff member when the meal period is:

- devoted to discussion of Board business; and
- part of a Board-approved activity; and
- during the employee's travel outside the Greater Victoria area.

Suggested per person meal allowance, while travelling, is the **lesser of:**

- a maximum of \$50 per diem; or
- a maximum \$10 for breakfast; maximum \$15 for lunch; maximum \$25 for dinner

Only an employee can claim a meal allowance. In some instances, meal expenses for an individual or guest (who is not an employee) may be included in a request for reimbursement. In this case, the other person's position and the organization/ business the guest represents, together with the purpose of the discussion, should be indicated on the request for reimbursement form.

Accommodation Expenses

Preference should be given to hotels offering corporate/ government rates. In general, the daily cost of accommodation should not exceed \$125 per person; however, it is understood that the cost of accommodation does vary with location. Where appropriate, the cost of a room should be shared. The person approving the expenses will review carefully any amounts claimed to determine the reasonability in the circumstances.

Travel Expenses

Employees will be reimbursed for valid costs incurred while travelling on Board business. The use of personal vehicles and approved rates will be set out in a separate guideline. The most economical method of travel should be used wherever practicable, and any exceptions will require prior authorization. Taxi service should be used only for short distances. The reimbursement rate for mileage claims shall be as established on a periodic basis by the Board. Employees required to travel by air will be reimbursed only for economy class flights. If an employee chooses to use their personal vehicle rather than flying, then reimbursement will be the **lesser** of the cost of the vehicle travel or the relevant economy airfare.

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Other Expenses

The following additional expenses will be reimbursed:

- reasonable parking costs (receipted)
- reasonable amounts for gratuities
- business phone calls
- reasonable personal phone calls

Expenses Not Reimbursed

Travel advances will not be issued to staff without the approval of the Superintendent and, even in that circumstance, will be granted only in exceptional circumstances. In any event, at least ten days' notice must be provided to the Accounts Department to obtain a cheque. Expenses reimbursed must be accounted for on a Travel Expenses Report.

In general, the following **will not** be reimbursed:

- claims for alcoholic beverages
- personal expenses and gifts to staff members
- items such as pay-per-view movies, dry cleaning expenses, amounts in excess of the meal allowance (except in unusual circumstances)
- staff luncheons or other social events

Greater Victoria School District

Approved: January 24, 2000

Reviewed: March 2012

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