

5.0. General Business Administration

5.0. EXPENSE REIMBURSEMENTS

Adopted: August 27, 2002

Reviewed by Committee: September 26, 2006, October 28, 2014, January 10, 2017

Policy Reference: EL-1.3

1. Division personnel who incur expenses in carrying out their authorized duties shall be reimbursed by the Division upon submission of a duly completed and approved expense claim report.
2. Expense claims shall be submitted monthly to the Secretary-Treasurer's office within five working days of the end of the month.
3. Original itemized receipts must be submitted and must contain the following:
 - a. Date of the transaction
 - b. Amount of the transaction
 - c. Vendor name and address
 - d. Purpose of the transaction including an itemized description of the goods or service purchased
 - e. A credit card slip or debit slip alone (without the details above) will not be approved for payment.
4. Authorized expenses may be reimbursed at a rate established by the Board on the recommendation of the Superintendent/CEO. Carpooling is expected for employees travelling to the same meeting from the same location. Out of province travel by vehicle will be reimbursed at the lesser of the authorized mileage rate or an economy airline ticket.
5. Division office staff expense forms are authorized by the Superintendent/CEO or Secretary-Treasurer.
6. Expense forms of the Superintendent/CEO are authorized by the Board Chair or Vice-Chair.
7. Employee expense claims accounts over 90 days old will not be approved.

Use of Corporate Credit Cards

The Board believes the use of credit cards will build efficiency by simplifying the acquisition, receipt, and payment of approved purchases, travel expenses, and on-line purchases. All cardholders should exercise due care and judgment when using corporate credit cards. Corporate credit cards will be made available to Senior Administration.

Procedures:

- 1.1 The cardholder is responsible for the card and meeting all the terms and conditions.
- 1.2 Corporate credit cards are to be used only for expenses incurred in relation to School Division duties.
- 1.3 The credit card may not be used for personal use of any kind.
- 1.4 The credit card may not be used for fuel for a personal vehicle – whether in the course of Division business or not.
- 1.5 The credit card may not be used for a cash advance.
- 1.6 Meals may be charged on a corporate credit card. A tip not to exceed 15% may be added to the amount at the discretion of the cardholder.
- 1.7 Submission of expenses for payment
 - 1.7.1 Upon use of the credit card, the cardholder will submit the receipt to the Division Office at their earliest convenience, indicating the purpose of the transaction on the receipt.
 - 1.7.2 A receipt means an invoice document issued by a vendor which has been paid with the credit card and must contain the following information:
 - Date of the transaction
 - Amount of the transaction
 - Vendor name and address
 - Purpose of the transaction including an itemized description of the goods or services purchased
 - 1.7.3 Expenses not supported by proper receipts as outlined above shall be considered personal expenses and shall be the responsibility of the cardholder.

A credit card slip (showing only an amount and the date) is not a receipt.

1.8 Approval of credit card expenses

- 1.8.1 All credit cardholder's expenses shall be approved by the Secretary-Treasurer.
 - 1.8.2 The Secretary-Treasurer's credit card expenses shall be approved by the Superintendent.
 - 1.8.3 The Superintendent's credit card expenses shall be approved by the Chair of the Board.
 - 1.8.4 Any unauthorized use of any credit card account may result in the discontinuation of credit card privileges. The Division will process the payment of the account as required according to the terms of the account. The employee will then be charged personally for the unauthorized expenditure.
- 1.9 The Board delegates authority to the Superintendent or Secretary-Treasurer to cancel any or all credit card accounts at any time. Cancellation may be made with or without prior notice to the cardholders.
- 1.10 In the event a corporate credit card is lost or stolen, the employee shall notify the Superintendent or Secretary-Treasurer immediately. The Superintendent or Secretary-Treasurer shall then immediately notify the credit card company.