



Date of Issue	November 2009
Original Date of Issue	January 1992
Subject	EXPENSE CLAIMS
Reference	Policy 2230R - General Purchasing APM A2500 - Purchasing Procedures APM A2504 - Purchasing Cards
Links	
Contact	Business Services

1. Purpose

- 1.1 This Administrative Procedures Memorandum (APM) provides direction to employees to obtain reimbursement for expenses incurred by them personally while engaged in the business of the Simcoe County District School Board.
 - 1.1.1 A person accompanying an employee, who is not her/himself an employee of the board, is not considered to be engaged in the business of the board.
- 1.2 This APM shall be read in conjunction with APM A2500 - Purchasing Procedures.

2. Reimbursement

- 2.1 Employees who have a board issued Purchasing Card (P-Card) shall use it whenever possible while engaged in board business for the purchase of goods and/or services as required. Refer to APM A2504 – Purchasing Cards for further information.
- 2.2 Employees are required to submit all expense claims on-line through the Staff Website.
 - 2.2.1 All receipts and a printed copy for the claim submitted on-line must be forwarded to your Supervisor or Principal before the claim can be approved.
 - 2.2.2 Detailed instructions to assist with the creation of expense claims are provided on the Staff Website under “Departments – Accounting” or by clicking on “Help” in the Expense Claim Form. Further assistance can be accessed by contacting the Helpdesk (extension 11777).
 - 2.2.3 When creating an expense claim, describe the reason or purpose for the claim. This description must reflect the period of the claim (eg. Nov/09 Travel) or the nature of the expense (eg. Course Reimbursement). Also the date used must reflect the date the expense was incurred. Finally the “claim detail” field must be completed in order to provide further information such as the location(s) traveled or the type of course taken (see Appendix B).



- 2.3 Expense claims shall be submitted monthly or as otherwise requested by the authorizing person.
 - 2.3.1 As a minimum, claims shall be submitted by December 31st and August 31st of each year.
 - 2.3.2 Expenses incurred in the prior fiscal year but submitted in the current year will not be reimbursed except under exceptional circumstances as approved by the Superintendent of Business and Facilities.
 - 2.3.3 The board's fiscal year runs from September 1 to August 31.
- 2.4 The authorizing person shall be the employee's supervisor.
- 2.5 Reimbursement for all expense claims will be directly deposited, via electronic funds transfer, to the employee's bank account. The same bank account information supplied to Payroll will be used for expense claim reimbursement.
 - 2.5.1 Once a claim has been authorized, the employee will receive an automated email stating the claim has been approved and payment will be deposited directly to their bank account within 3-5 business days.

3. Receipts

- 3.1 An original receipt for each expenditure shall be attached to the expense claim.
 - 3.1.1 A charge card receipt or a bank debit card receipt is not considered to be a receipt for the purpose of an expense claim unless it contains all the information normally found on a receipt such as the name and GST number of the company, a description of the goods/services, the amount charged and the applicable taxes.
 - 3.1.1.1 In the absence of a receipt, other evidence of payment shall be provided. Without such evidence, the expense will not be reimbursed.
 - 3.1.2 In addition to a receipt, hospitality expense claims shall be accompanied with names and/or positions of individuals entertained and their role, and a clear statement of the purpose of the hospitality.
- 3.2 The receipts shall be attached to a printout of the claim and maintained at the school or location until they are to be forwarded to Business Services – Accounting at the end of August of each year.



4. Travel and Accommodation

- 4.1 A per-kilometre travel reimbursement shall be paid to employees who are required to use a personal vehicle for board business. The board uses the reimbursement rates as established by the Canada Revenue Agency (CRA) in January of each year.
- 4.2 Kilometres traveled from the employee's home to work and back home are a personal expense and as such, shall not be claimed for kilometrage reimbursement.
- 4.3 Employees who travel to job sites from their habitual work location in the course of their duties may claim the total kilometers travelled.
- 4.4 Notwithstanding Article 4.3, when an employee travels directly from home to an alternate job site at the beginning of the day, he/she may claim the actual kilometers travelled less the number of kilometers normally travelled from home to their habitual work location. Conversely, when an employee travels directly from an alternate job site to home at the end of the day, he/she may claim the actual kilometers travelled less the number of kilometers normally travelled from their habitual work location to home.
- 4.5 For travel outside Simcoe County the reimbursement shall be calculated as the actual distance traveled.
- 4.6 Notwithstanding Article 4.3, the maximum allowable kilometers that may be claimed for distances travelled between the Education Centre and schools is as listed in Appendix A.
- 4.6 Employees shall use the most economical and reasonable means of travel / accommodation available.
 - 4.6.1 Employees shall make every effort to travel together in order to reduce the related expenses.
 - 4.6.2 Toll Charges shall not be submitted for reimbursement.
- 4.7 Where an employee has returned home at the conclusion of the normal working day and is required to:
 - 4.7.1 return to work to attend a meeting; or
 - 4.7.2 return to work to supervise or direct the work of contractors or shift employees working outside the normal working hours; or
 - 4.7.3 return to work to supervise or direct emergency repair projects; or
 - 4.7.4 return to work for authorized overtime, the employee may claim kilometrage driven from home to the work site and back home.



5. Meals

- 5.1 Outside Simcoe County, reasonable meal costs incurred on approved professional development activities or board business may be claimed.
- 5.2 Within Simcoe County, reasonable meal costs incurred may only be claimed when the meal period is devoted to a discussion of board business matters.
- 5.3 Where more than one person's meal is claimed, the name(s) of the other person(s) must be indicated on the receipt.
- 5.4 Alcoholic beverages shall not be claimed.
- 5.5 Reasonable gratuities paid to meal servers may be claimed.

6. Hospitality

- 6.1 Hospitality is the provision of food, non-alcoholic beverages, accommodation, transportation, or other amenities at board expense to a person who is not an employee of the board.
 - 6.1.1 For more information about hospitality, refer to section 11 of A2500 - Purchasing Procedures.
- 6.2 Hospitality shall only be extended personally either by or with the pre-approval of the director of education or a superintendent.

7. Professional Development and Training

- 7.1 Professional development and training activities include but are not restricted to conventions, conferences, courses, workshops, and seminars that are designed to enable an employee to carry out his or her responsibilities more effectively.
- 7.2 Teachers attending countywide professional development day activities shall not claim expenses.
- 7.3 Employee expenses for pre-approved non-voluntary training sessions and other professional development activities may be claimed.

First Issued January 1992

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Issued under the authority of the Director of Education

Distances (KM) - From Schools to Education Centre & Return

Elementary

Adjala Central P.S.	122
Admiral Collingwood	90
Alcona Glen	63
Algonquin Ridge	28
Allandale Heights P.S.	25
Alliston Union P.S.	97
Andrew Hunter E.S.	19
Angus-Morrison P.S.	44
Ardtree P.S.	97
Assikinack P.S.	27
Baxter Central P.S.	68
Bayview P.S.	86
Birchview Dunes E.S.	61
Bradford E.S.	94
Brechin P.S.	130
Byng P.S.	61
Cameron St. P.S.	90
Clearview Meadows	63
Codrington P.S.	18
Coldwater P.S.	78
Connaught P.S.	87
Cookstown P.S.	72
Couchiching Heights P.S.	88
Cumberland Beach	91
Cundles Heights P.S.	14
David H. Church P.S.	84
Duntroon Central P.S.	78
East Oro P.S.	64
Emma King E.S.	17
Ernest Cumberland	101
Ferndale Woods E.S.	28
Fieldcrest E.S.	90

Elementary

Forest Hill P.S.	4
Fred C. Cook E.S.	94
Frederick Campbell	52
Goodfellow P.S.	70
Guthrie P.S.	43
Harriett Todd P.S.	80
Hewitts Creek P.S.	39
Hillcrest P.S. (Barrie)	15
Hillcrest P.S. (Orillia)	84
Hillsdale E.S.	40
Holly Meadows E.S.	30
Hon. Earl Rowe P.S.	80
Huron Park P.S.	87
Huron Centennial	39
Innisfil Central P.S.	75
James Keating E.S.	92
Johnston St. P.S.	22
Killarney Beach P.S.	79
King Edward P.S.	24
Maple Grove P.S.	18
Mapleview Heights	30
Marchmont P.S.	71
Minesing Central P.S.	17
Moonstone P.S.	64
Mount Slaven P.S.	83
Mountain View P.S.	91
New Lowell P.S.	61
Nottawa E.S.	85
Nott & Creemore	80
Oakley Park P.S.	16
Orchard Park P.S.	86
Parkview P.S.	88

Elementary

Pine River E.S.	48
Port McNicoll P.S.	87
Portage View P.S.	19
Prince of Wales P.S.	18
Rama P.S.	126
Regent P.S.	88
Regent Park P.S.	83
Shanty Bay P.S.	43
Sir Wm. Osler P.S.	90
Steele St. P.S.	19
Sunnybrae P.S.	46
Tec. Beeton P.S.	105
Tec. North P.S.	94
Tec. South Central P.S.	113
Terry Fox E.S.	13
Tosorontio Central P.S.	82
Tottenham P.S.	115
Trillium Woods E.S.	29
Uptergrove P.S.	101
Victoria Harbour E.S.	90
W. C. Little E.S.	36
W.H. Day E.S.	96
W.R. Best Memorial P.S.	21
Warminster E.S.	72
Warnica P.S.	34
Waubauskene E.S.	88
West Bayfield E.S.	13
Willow Landing E.S.	32
Worsley E.S.	63
Wyevale Central P.S.	58

Secondary

Banting MDHS	94
Banting Alternative	96
Barrie Central	18
Barrie Central Alternative	18
Barrie Eastview	22
Barrie North	16
Barrie North Alternative	18
Bradford D.H.S.	90
Bradford Alternative	95
Bear Creek S.S.	35
Bear Creek Alternative	44
Collingwood C.I.	91
Collingwood Alternative	93
Elmvale D.H.S.	39

Secondary

Innisdale S.S.	27
Midland S.S.	87
Midland Alternative	86
Nantyr Shores S.S.	63
Nantyr Shores Alternative	63
ODCVI	86
Orillia Park St. C.I.	85
Penetang S.S.	92
Stayner C.I.	63
Twin Lakes S.S.	80
Twin Lakes Alternative	84
Learning Centres	
Alliston Learning Ctr	96
Barrie Learning Ctr	14

Learning Centres

Bradford Learning Ctr	95
Collingwood Learning Ctr	88
Midland Learning Ctr	83
Orillia Learning Ctr	82
Barrie Career Ctr - Bayfield	14
Barrie Career Ctr - Collier	16
Centre North Correctional Ctr	98
Other	
Bond Head Maintenance	89
Wyebridge Maintenance	68
Wm B. Wright Maintenance	74
St Pauls Maintenance	40
Transportation Consortium	32

Standards for Expense Claims Descriptions

Expense claim descriptions and details must be sufficient to identify the request for reimbursement and allow the authorizer sufficient details to be able to approve the expense. Examples of how expenses should be recorded are shown below.

The electronic version of the Expense Claim may be accessed through the Staffweb by clicking on Board.

Select “New” to create a new claim. The claim description area must be reflective of the period of travel reimbursement (e.g. Oct, 2009 Travel – Board Business) – see example below or if request is for expenses incurred other than travel, show specific details of the expense (e.g. OASBO Course Reimbursement – Nov/09). Press “New Detail” to record dates and specific details of expense.

New Claim Monday , November 02, 2009

status: [Save](#) [Claim List](#) [Submit](#) [Hold](#) [Delete](#)

Claim Description:	<input type="text" value="Oct 2009 Travel - Board Business"/>
Location:	<input type="text" value="BS-ACCTNG&BUDGET"/>

No Expense Claims. Click on new detail to fill in the claim information

[New Detail](#)

The date should be reflective of the date of travel or the date the expense was incurred. Claim detail should show specific details of the expense. For example, if the expense is for travel reimbursement, it should show the reason for the trip and the start and end location of the trip (e.g. Deposit to Bank – Board to Bank – 33 Collier Street and return)

If the expense is for a reimbursement of another nature, it should explain in detail the expense (e.g. OASBO Conference Registration Fees).

Select the appropriate account and subledger (if required) or seek clarification from your approver if the drop down selection does not accurately identify the nature of the expense. Save and continue with other dates/expenses or view list to submit or hold.

Claim 0019887 Monday , November 02, 2009

[Save](#) [View List](#) [Delete](#)

Date	<input type="text" value="25 Oct 2009"/> <small>eg. 2 Sep 2008</small>
Claim Detail	<input type="text" value="Deposit to Bank-Ed. Centre-33 Collier - return"/> <small>eg. from/to location, nature of expense</small>
Account Name	<input type="text" value="Kilometrage Claims - BS-ACCTNG&BUDGET"/>
Account	<input type="text" value="810.4467"/> <input type="text" value="5009"/> <input type="text" value="SL"/> <input type="checkbox"/> Set as default
Personal Vehicle	<input type="text" value="18"/> (km) <input type="text" value="9.36"/> (\$) Accumulated annual mileage km <input checked="" type="radio"/> Regular <input type="radio"/> OSSTF PD <input type="radio"/> Heavy Load(CUPE) <input type="radio"/> 150 lb Load(CUPE)
Public Transit	<input type="text"/>
Meals	<input type="text"/> <input type="checkbox"/> Breakfast <input type="checkbox"/> Lunch <input type="checkbox"/> Dinner
Hotel	<input type="text"/>
Other	<input type="text"/>
Total	<input type="text" value="9.36"/>
Amount Allowed	<input type="text"/> You will be reimbursed the lesser of Total and Amount Allowed