



Date of Issue	March 2011
Original Date of Issue	January 1992
Subject	EXPENSE CLAIMS
Reference	Policy 2230R - General Purchasing APM A2500 - Purchasing Procedures APM A2504 - Purchasing Cards The Broader Public Sector Accountability Act – 2010 Ministry Broader Public Sector Expense Directive
Links	
Contact	Business Services

1. Purpose

- 1.1 This Administrative Procedures Memorandum (APM) provides direction to employees to obtain reimbursement for pre-approved expenses incurred by them personally while engaged in the business of the Simcoe County District School Board. The expense rules apply to any person in the organization making an expense claim, including the following:
- appointees
 - board members
 - elected officials (e.g. school trustees)
 - employees
 - consultants and contractors engaged by the organization, providing consulting or other services

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.
- 2.2 Employees are required to submit all expense claims on-line through the Staff Website for reimbursement of pre-approved expenses.
- 2.2.1 For expenses that require receipts (outside of kilometrage reimbursement), all itemized, detailed, original receipts and a printed copy of the online claim, must be forwarded to your approver before the claim can be approved. An acceptable detailed original receipt is an invoice or other document that provides information about the vendor (name, address, HST number, phone number) and describes each item, price, applicable taxes and total. A charge receipt or a bank debit receipt is not an acceptable receipt unless it contains all the information found on an acceptable receipt. Detailed instructions to assist with the creation of expense claims are provided on the Staff Website under “Departments – Accounting” or by clicking on the



-
- “Instructions” file located in the Expense Claim Form. Further assistance can be accessed by contacting the Helpdesk (extension 11777).
- 2.2.2 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). The date used must reflect the date the expense was incurred. 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 Approvers are prohibited from approving their own expenses. Expenses cannot be claimed by an individual that are incurred by his/her approver (e.g., an employee who reports to a manager cannot submit a claim that includes the cost of the managers lunch even if they were at the same event, with the result that the manager would thereby approve his/her own expense).
- 2.6 An employee shall not use board funds to attend office social events, retirement parties, holiday lunches, events, purchase tickets or memberships for specific political parties.
- 2.7 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.
- 2.7.1 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 HST 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 at the end of August of each year.

4. Travel and Accommodation

4.1 A per-kilometer travel reimbursement shall be paid to employees who are required to use a personal vehicle for board business. The board uses a base rate as established by the Canada Revenue Agency (CRA) in January of each year and applies a declining scale as established by the Ministry’s Travel, Meal and Hospitality Expenses Directive.

Total Kilometers Driven Per Calendar Year (January 1 to December 31)	Amount Per Kilometer
0 – 5,000 kms	\$.52
Greater than 5,001	\$.46

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 kilometerage 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.
- 4.7 Employees shall use the most economical and reasonable means of travel / accommodation available.
 - 4.7.1 Employees shall make every effort to travel together in order to reduce the related expenses.
 - 4.7.2 Toll Charges shall not be submitted for reimbursement.
- 4.8 Where an employee has returned home at the conclusion of the normal working day, reimbursement shall be provided when the employee is required to:
 - 4.8.1 return to work to attend a meeting; or
 - 4.8.2 return to work to supervise or direct the work of contractors or shift employees working outside the normal working hours; or
 - 4.8.3 return to work to supervise or direct emergency repair projects; or
 - 4.8.4 return to work for authorized overtime, the employee may claim kilometrage driven from home to the work site and back home.
- 4.9 A standard room is to be reserved and any upgrades must be covered by the employee.
- 4.10 The director of education must approve all international travel.
 - 4.10.1 Economy class is to be used and approval from the director of education must be obtained if this is not possible.

5. Meals

- 5.1 Outside Simcoe County, reasonable meal costs incurred on approved professional development activities or board business may be claimed.
 - 5.1.1 The following meal rates shall be reimbursed:
 - \$50.00 per day if all three meals are purchased
 - \$10.00 per day for breakfast if breakfast is purchased
 - \$15.00 per day for lunch if lunch is purchased
 - \$25.00 per day for dinner if dinner is purchased
 - 5.1.2 The rates are not an allowance. They are for individual meals – you must have eaten the meal to be able to submit a claim for reimbursement.
 - 5.1.3 When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating both breakfast and lunch, the combined rate is \$25.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal.



-
- 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. Per meal amounts shall be followed as outlined in 5.1.1.
 - 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 engaged to work for:
 - 6.1.1 Designated Broader Public Sector organizations; or
 - 6.1.2 Any of the Ontario government ministries, agencies and public entities
- 6.2 Hospitality shall be extended or pre-approved only by a manager or principal prior to incurring the expense.

7. Consultants and Contractors

- 7.1 In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants or contractors in any contract. Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

8. Professional Development and Training

- 8.1 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.
- 8.2 Teachers attending countywide professional development day activities shall not claim expenses.
- 8.3 Employee expenses for pre-approved non-voluntary training sessions and other professional development activities may be claimed.

First Issued January 1992
Revised September 1993; October 1995; February 2007; October 2008, November 2009
June 2010, March 2011

Issued under the authority of the Director of Education

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

ELEMENTARY

Adjala Central PS	122
Admiral Collingwood ES	90
Alcona Glen ES	51
Algonquin Ridge ES	28
Allandale Heights PS	23
Alliston Union PS	97
Andrew Hunter PS	18
Angus Morrison PS	44
Ardagh Bluffs PS	26
Ardtree PS	96
Assikinack PS	25
Baxter Central PS	68
Bayview PS	86
Birchview Dunes ES	61
Bradford ES	94
Brechin PS	127
Byng PS	62
Cameron Street PS	90
Clearview Meadows ES	63
Codrington PS	19
Coldwater PS	76
Connaught PS	87
Cookstown PS	69
Couchiching Heights PS	88
Cumberland Beach PS	104
Cundles Heights PS	14
Duntroon Central PS	78
East Oro PS	64
Emma King ES	17
Ernest Cumberland ES	101
Ferndale Woods ES	24
Fieldcrest ES	92
Forest Hill PS	4
Fred C. Cook ES	94
Frederick Campbell ES	55
Goodfellow PS	53
Guthrie PS	38
Harriett Todd PS	80
Hewitt's Creek PS	33
Hillcrest PS (Barrie)	15
Hillcrest PS (Orillia)	84
Hillsdale ES	40
Holly Meadows ES	30
Hon. Earl Rowe PS	80
Huron Park PS	86
Huron Centennial ES	39
Innisfil Central PS	61
James Keating PS	92
Johnson St. PS	22
Killamey Beach PS	69

ELEMENTARY

Lions Oval PS	84
Maple Grove PS	18
Mapleview Heights ES	30
Marchmont PS	92
Minesing Central PS	17
Moonstone PS	65
Mount Slaven PS	83
Mountain View PS	91
Mundy's Bay PS	85
New Lowell PS	60
Nottawa ES	85
Nottawasaga/Creemore PS	80
Oakley Park PS	16
Orchard Park PS	86
Pine River ES	46
Port McNicoll PS	87
Portage View P	16
Prince of Wales PS	18
Rama PS	126
Regent Park PS	83
Shanty Bay PS	41
Sir Wm. Osler PS	85
Steele Street PS	19
Sunnybrae PS	46
Tec. Beeton PS	104
Tec. North PS	94
Tec. South Central PS	113
Terry Fox ES	13
Tosorontio Central PS	78
Tottenham PS	122
Trillium Woods ES	29
Uptergrove PS	101
Victoria Harbour ES	90
W.C. Little ES	36
W.H. Day ES	96
W.R. Best Memorial PS	21
Warminster ES	72
Warnica PS	34
Waubaushene ES	88
West Bayfield ES	13
Willow Landing ES	32
Worsley ES	63
Wyevale Central PS	58

SECONDARY

Banting Memorial DHS	94
Banting Alternative	96
Barrie Central CI	18
Barrie Central Alternative	18
Barrie North CI	16
Barrie North Alternative	18
Bear Creek SS	35
Bear Creek Alternative	44
Bradford DHS	91
Bradford Alternative	95
Collingwood CI	90
Collingwood Alternative	93
Eastview SS	21
Essa SS (new 2011)	53
Elmvale DHS	39
Innisdale SS	27
Midland SS	84
Midland Alternative	86
Nantyr Shores SS	63
Nantyr Shores Alternative	63
ODCVI	86
Orillia Park Street CI	85
Penetanguishene SS	92
Stayner CI	64
Twin Lakes SS	79
Twin Lakes Alternative	84

LEARNING CENTRES

Alliston Learning Centre	96
Barrie Learning Centre	14
Bradford Learning Centre	95
Collingwood Learning Centre	88
Midland Learning Centre	83
Orillia Learning Centre	82
Barrie Career Centre-Bayfield	14
Barrie Career Centre –Collier	16
North Correctional Centre	98

OTHER

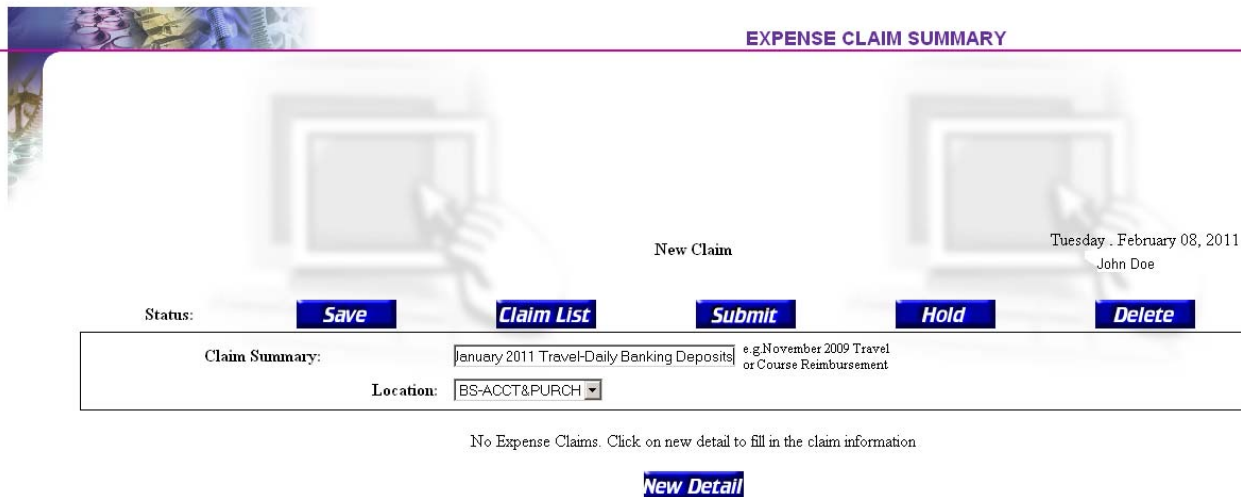
Bond Head Maintenance	89
Wyebridge Maintenance	68
Wm B Wright Maintenance	74
St. Paul's Maintenance	40
Transportation Consortium	32

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. January 2011 Travel-Daily Banking Deposits) – 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/10). Press “New Detail” to record dates and specific details of expense.



EXPENSE CLAIM SUMMARY

New Claim

Tuesday, February 08, 2011
John Doe

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

Claim Summary: January 2011 Travel-Daily Banking Deposits e.g. November 2009 Travel or Course Reimbursement

Location: BS-ACCT&PURCH

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.



EXPENSE CLAIM DETAIL

Claim 0035233

Tuesday, February 08, 2011

John Doe

Save **View List** **Delete**

Date	13 Jan 2011	<input type="checkbox"/> eg. 2 Sep 2008
Claim Detail	Ed Centre to TD Bank 33 Collier St & Return eg. from/to location, nature of expense	
Account Name	Kilometrage Claims - BS-ACCT&PURCH	
Account	810.4467	5009 SL <input type="checkbox"/> Set as default
Personal Vehicle	15 (km)	7.80 (\$) 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		
Meals	<input type="checkbox"/> Breakfast <input type="checkbox"/> Lunch <input type="checkbox"/> Dinner	
Hotel		
Other		
Total	7.80	
Amount Allowed	<input type="text"/> You will be reimbursed the lesser of Total and Amount Allowed	

- When an employee travels directly from/to home to/from 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.
- Refer to APM A2502 for details of allowable expenses.