

Living Sky School Division No. 202

Administrative Procedure (AP) Manual



Procedure Name: Employee Reimbursements

Procedure Type:	Business Administration	Implementation Date:	OCT 1, 2025
Procedure Number:	7.10	Last Revision Date:	OCT 1, 2025
AP Owner:	Superintendent of Business	Last Review Date:	OCT 1, 2025
Legal Reference(s):	<i>The Education Act, 1995, s. 85</i> <i>Canadian Income Tax Act, 1985</i>		

Background

Reimbursement of employee expenses supports the operational needs of the Division while ensuring transparency, accountability, and proper stewardship of public funds. This administrative procedure outlines the expectations and processes for reimbursing employees for approved, work-related travel, professional development, and supply purchases.

The reimbursement process is a shared responsibility. Employees, supervisors, and financial staff each play a role in ensuring expenses are necessary, documented, and properly approved. By working together with clarity, transparency, and accountability, we protect both the Division's resources and the individuals entrusted with managing them.

Clear documentation, timely submission, and appropriate approvals are essential components of the process. Strong financial controls are maintained to ensure reimbursements are accurate, consistent with policy, and compliant with Division procedures and applicable legislation.

Scope

This administrative procedure applies to all employees and trustees of Living Sky School Division who seek reimbursement for eligible work-related expenses, including travel, professional development, and approved supply purchases.

It outlines the conditions under which reimbursements may be made, the documentation required, and the approval process. This procedure does not apply to purchasing card (PCard) transactions or vendor payments, which are addressed under separate administrative procedures.

Roles & Responsibilities

Superintendent of Business

- provides strategic direction for financial operations and establishes internal controls to protect assets and ensure compliance
- provides final independent review and approval of employee reimbursement claims, confirming accuracy, completeness, and compliance

Accounting / Payroll Specialist

- is responsible for the day-to-day administration and implementation of this administrative procedure, ensuring accuracy and compliance with established processes and controls, and conducts detailed reviews of employee reimbursement claims before recommending them for approval to the superintendent of business



- provides technical guidance and direction to staff in the Accounting and Payroll offices to support consistent and proper application of financial procedures
- conducts a detailed review of all payroll and expenditures and makes recommendation for payment

Budget Managers

- are responsible for pre-approving expenditures and for reviewing and approving employee expense claims to ensure appropriateness, accuracy, proper budget coding, and compliance with relevant administrative procedures

School Principals

- are responsible for pre-approving expenditures and for reviewing and approving invoices and employee expense claims to ensure appropriateness, accuracy, proper coding of school generated funds transactions

Procedures

1. Travel and Professional Expenses

- a. The superintendent of business shall be responsible for publishing the travel rates and meal per diem rates applicable to the reimbursement of employee expenses incurred in the performance of authorized duties. Such rates shall have been duly approved by Board motion in accordance with *AP 1.03 Board Remuneration and Expenses*.
- b. Meals will normally be reimbursed up to the established per diem rates, which reflect typical reasonable costs. In the occasional situation where the meal cost is unavoidably higher, employees may submit their actual receipt for consideration.
- c. Employees with an assigned PCard may use it for meals when travelling on Division business. Use of the PCard does not remove the expectation that meal costs should align with the established per diem rates. Charges that exceed the per diem rate may be accepted where circumstances clearly warrant and will be reviewed for reasonableness.
- d. When a PCard is used for group meals, the receipt must list the names of those covered and the purpose of the meal and should not normally exceed the combined per diem rates.
- e. Employees are expected to use cost-effective travel arrangements, including economy-class flexible airfare, carpooling where feasible, and selecting reasonably priced accommodations. Travel should be planned with due regard for both cost and efficiency.

2. Out of Pocket Supplies Purchases and Reimbursement Restrictions

- a. Employees may be reimbursed for out-of-pocket purchases incurred in the performance of their duties, provided such expenditures have received prior approval from their supervisor.
- b. Whenever possible, employees should use Division purchasing processes or PCards rather than paying out of pocket.
- c. Reimbursement of supplies purchases over \$350 requires prior written approval from the superintendent of business or designate. Limiting the purchase of supplies using personal funds helps maintain proper financial oversight and reduces the need for employees to spend their own money.
- d. Subscriptions (e.g., software, online tools, media services) purchased under an individual's personal account will not be reimbursed, even if used for business purposes. All subscription-based services must be procured through approved Division channels.
- e. Personal expenses are not eligible for reimbursement as personal expenses are taxable benefits under the *Canadian Income Tax Act*.
- f. Parking tickets and other moving violations are not eligible for reimbursement.



- g. Gift card purchases are not eligible for reimbursement.
- h. Except where required for occupational health and safety reasons, the purchase of clothing is not eligible for reimbursement.
- i. Purchases made through personal Amazon accounts are not eligible for reimbursement, as the Division maintains a centralized Amazon Business account for official purchases. All Amazon-related purchasing must be completed through the Division's designated account to ensure compliance, transparency, and access to institutional pricing and controls.

3. Reimbursement

- a. Employees must submit expense claims within 60 days of incurring the expense to be eligible for reimbursement.
- b. For professional development expenses, reimbursement will be issued only after the related professional development has taken place, and claims must be submitted within 60 days following the completion of the professional development activity.
- c. Reimbursements for expenses incurred up to and including AUG 31 of each year must be submitted no later than SEP 10.
- d. Expense reimbursements shall be processed twice per month; however, during the months of DEC, JUL, and AUG, this frequency may be reduced to once per month.
- e. Documentation required for reimbursement:
 - i. current expense claim form, signed by the employee, approved by the supervisor;
 - ii. vendor receipt that includes the name of vendor, services or items provided, date of purchase, and name of employee (if applicable);
 - iii. reason for the expense (i.e., name, date, and location of meeting attended);
 - iv. names of employees for which reimbursement covers;
 - v. method of payment used; and
 - vi. except in the case of taxi fare, a debit or credit card machine slip is not an acceptable form of receipt.

Related

AP 1.03 Board Remuneration and Expenses
AP 7.05 Payments
AP 7.06 Purchasing and Procurement
AP 7.11 Petty Cash Funds
AP 7.12 Purchasing Card (PCard) Use
School Generated Funds (in development)