

## AP 511 – Expense Reimbursement

### Background:

The District recognizes its responsibility to the citizens of this community for the effective use of public funds in providing the best possible education to its children. Responsible financial planning decisions and carrying out the agreed educational goals are the predominant themes of the District's fiscal control procedures.

The District shall reimburse all reasonable and necessary expenses incurred by the claimant while performing duties and responsibilities on behalf of the District.

### Procedures:

#### 1. General Guidelines

- 1.1 Personal expenditures requiring reimbursement should be the exception, not the norm. Purchases should be made primarily using p-cards, District-issued purchase orders, work site petty cash or via vendor invoices wherever possible. Use of personal credit cards or personal cash is to be avoided.
- 1.2 The District will reimburse the reasonable, properly approved, and appropriately documented actual costs of business and travel expenses which satisfy the criteria of this administrative procedure. If claims exceed reasonable costs, only the reasonable portion will be reimbursed. Reimbursement will be made using the processes set out in this Administrative Procedure.
  - 1.2.1 A “reasonable expense” is deemed to be based on the principle of moderation, together with the sound judgment of the manager approving the reimbursement.
- 1.3 Approval of expenses must be by the claimant's direct supervisor and individuals with signing authority, which in most cases will be the same individual. Both the claimant and the approver should ensure the expenses claimed are correct, complete and compliant with the procedure.
- 1.4 Expenses pertaining to travel are to be reimbursed following the guidelines laid out in administrative procedure 512.
- 1.5 Political donations or politically related expenses are not reimbursable.

## 2. Expense Claim Submission

- 2.1 Claimants are required to submit claim forms itemizing all expenses that require reimbursement, using the form as provided in Appendix A.
  - 2.1.1 Claims forms are to have receipts attached, and the form must be signed by the claimant and approved by the appropriate authorized individual prior to being submitted to the District finance department.
  - 2.1.2 The purpose and any relevant details for each purchase should be recorded on the claim form
  - 2.1.3 Reimbursements are made only within the fiscal year in which the expense is incurred. Expense claims forms must be submitted prior to June 30 of every fiscal year in order to be eligible for reimbursement. Claims for prior fiscal years will not be reimbursed.
  - 2.1.4 Lost receipts may be reimbursed on a case-by-case adjudication by the claimant's supervisor and the Manager of Finance.

## 3. Expense Claim Approval

- 3.1 Overall review and approval must be completed by a higher administrative level than the claimant to ensure the claim is reasonable, relevant and appropriately documented.
- 3.2 Individuals authorizing claims are responsible for exercising judgment in applying the intent of this policy.
- 3.3 Auditing of approved claims prior or subsequent to reimbursement is at the discretion of the Assistant Secretary-Treasurer or designate, and may be undertaken on a risk-assessed sample basis to ensure compliance. As such they may request further information as deemed necessary to fulfill this responsibility.
- 3.4 Incomplete claims may be either returned to the claimant for completion or the questionable amounts deducted (with the net amount being paid and the claimant informed of the discrepancy), enabling matters of concern to be resolved and resubmitted where appropriate.