

GAP GENERAL ADMINISTRATIVE PROCEDURES

SECTION:	700.00 BUILDINGS, EQUIPMENT, FINANCE
GAP NUMBER:	704.03
SUBJECT:	Request Form for Reimbursement of Business Expenditures
REFERENCE:	Administrative Council - August 23, 2006
EFFECTIVE:	April 26, 2004
REVISED/AMENDED	September 1, 2006
REPLACES:	704.03
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BACKGROUND

The Board requires comprehensive expenditure information, including **original** receipts, **original** sales slips, and **original** cash register tapes when processing requests for the reimbursement of business expenditures.

All expenditures are subject to audit review.

The four categories of “requests” for reimbursement of business expenditures are as follows:

1. **REQUEST AUTHORIZING PAYMENT OF CIBC VISA PROCUREMENT CARD BUSINESS EXPENDITURES (GF#258 FORM)**

This request form is to be used **only** when submitting approved CIBC VISA procurement card business expenditure documentation to the Accounting Department at the CEC. The person making the request will complete this form. For full details on the “Dufferin-Peel Catholic District School Board VISA Purchasing Card How To Use – Guidelines Revised March 2004”, go to: <http://insidedp.dpdsb.org/purchasing/> click on Procurement Card.

Once the expenditures have been approved by the employee’s supervisor (who takes responsibility for the legitimacy of the expenditures), a copy of the P-Card VISA statement, the original sales slips, original cash register tapes and other original receipts and transaction slips **must** be attached to the “Request” form and sent to the Accounting Department at the CEC for processing.

Hospitality expenditures (e.g. those incurred as a result of a business relationship such as restaurant and other entertainment expenditures) **and** gift certificates are **not** permitted to be charged to CIBC VISA procurement cards.

Any expenditure that is not approved by the appropriate supervisor, including hospitality and gift certificate purchases, must be immediately reimbursed to the Board by the cardholder personally. A personal cheque should be sent to the Accounting Department with the GF#258 Form and a copy of the monthly Procurement Card Statement which identifies the transaction.

All expenditure requests **must** be submitted to the Accounting Department at the CEC by the 15th day of the month for all transactions appearing on the employee's procurement card statement. Statements are dated the 4th of the month.

The "Request" form **must** be signed by the employee's supervisor. See form attached GF#258.

2. **REQUEST FOR REIMBURSEMENT OF EXPENDITURES PAID PERSONALLY BY EMPLOYEE ON BEHALF OF THE BOARD (GF#259 FORM)**

In these instances, the employee has paid cash or used his or her personal credit card for business expenditures.

Once expenditures (including hospitality expenses) have been approved by the employee's supervisor (who takes responsibility for the legitimacy of the expenditures), the original invoices, original sales slips, original cash register tapes and other original receipts **must** be attached to the "Request" form and sent to the Accounting Department at the CEC for processing.

If an individual uses a personal credit card for hospitality expenses (i.e. those incurred as a result of a business relationship such as restaurant and other entertainment expenditures), a copy of the credit card statement clearly showing the expenditure must be sent to the Accounting Department together with the supporting original receipts, original cash register tapes and original sales slips.

In certain rare circumstances where an original personal credit card receipt is not available, (i.e. a purchase made via the Internet), a copy of the employee's credit card statement, indicating the transaction to be reimbursed, will be required as proof of payment. The employee's name should be clearly visible on the statement. Employees may wish to "block out" other personal transactions appearing on the statement.

Should a receipt **not** be provided by the supplier and/or vendor, alternative supporting documentation **must** be provided to detail the transaction (i.e. a confirmation letter from vendor).

Expenditure codes **must** be included where indicated on the "Request" form. The "Request" form **must** be signed by the employee's supervisor. See form attached GF#259.

3. **REQUEST AUTHORIZING PAYMENT OF BUSINESS EXPENDITURES WHICH HAVE BEEN PAID FOR WITH A CIBC VISA CREDIT CARD (GF#261 FORM)**

In these instances, the employee possesses a CIBC VISA credit card that is registered in his or her name. These credit cards will be issued to members of Executive Council, Superintendents and other employees approved by the Director of Education and the Associate Directors of Education.

Once the expenditures have been approved by the employee's supervisor (who takes responsibility for the legitimacy of the expenditures), the original invoices, original sales slips, original cash register tapes and other original receipts **must** be attached to the "Request" and sent to the Accounting Department at the CEC for processing.

Gift certificates may **not** be charged as expenditures to CIBC VISA cards.

Expenditure codes **must** be included where indicated on the "Request" form. The "Request" form **must** be signed by the employee's supervisor.

See form attached GF#261.

4. **REQUEST FOR REIMBURSEMENT OF PETTY CASH & ATHLETIC PETTY CASH BUSINESS EXPENDITURES (SCHOOLS AND DEPARTMENTS THAT OPERATE PETTY CASH FUNDS) (GF#262 FORM)** (Reference GAP 704.00 and 704.01)

Once the Principal or Department Manager (who takes responsibility for the legitimacy of the expenditures), at CEC/Keaton has approved the expenditures, the details of all purchases (e.g. original invoices, original sales slips, original cash register tapes and other original receipts) **must** be included with the "Request" form and the entire package sent to the Accounting Department at the CEC for processing.

When schools or departments request a reimbursement for an expenditure which was paid by cheque from Petty Cash or Athletic Petty Cash, a copy of the cancelled cheque (both sides) and a copy of the invoice are required before reimbursement will be made.

Expenditure codes **must** be included where indicated on the "Request" form. The "Request" form **must** be signed by the appropriate principal or manager.

See form attached GF#262.

NOTE:

- a) *Petty cash form GF#255 is now obsolete*
- b) *Petty cash form GF#257 still applies to CEC/Keaton petty cash under \$50.00*