

EXPENSE REIMBURSEMENTS

Background

This administrative procedure's purpose is to guide the effective use of public resources and ensure transparency and accountability of those resources in the reimbursement and payment of travel, meals, and other expenses incurred by Division employees in the execution of authorized duties for the Division.

It is the Division's priority to ensure its employees are properly reimbursed for expenses incurred on behalf of the Division and this administrative procedure outlines the criteria for the approval and reimbursement of those expenses that support Division operations.

Procedures

1. Division employees who incur expenses in carrying out their authorized duties shall be reimbursed by the Division upon submission of an accurately completed and approved expense claim form (Form 514), with supporting detailed receipts as outlined below.
 - 1.1. Documentation Required
 - 1.1.1. Original detailed receipt form from the vendor indicating the name of the vendor, services or items provided, date of purchase, GST, and name of the employee.
 - 1.1.2. Document the reason for the expense (i.e. name, date, location of meeting)
 - 1.1.3. Name of other meeting attendees when a meal is reimbursed, i.e. lunch meetings
 - 1.1.4. All efforts to separate personal purchases from business should be made and the receipt should only contain items purchased for the Division.
 - 1.1.5. If a detailed receipt is missing then the Division will not reimburse for the expense. In the absence of a receipt alternative, documentation may be submitted with the approval of the Secretary-Treasurer or designate.
 - 1.1.6. Each receipt for goods over \$200 must have an acknowledgement by a second individual who is an employee of the division but not the claimant. The acknowledgement must indicate "Received", delivery date, signature, and printed name of the second individual.

Monthly credit card statements, order confirmations, debit/Visa/MasterCard transaction receipts are not an acceptable form of receipts.

2. Expenses must be within budgetary allocations and the employee must obtain pre-approval from their supervisor before incurring these expenses.
3. Reimbursements to staff for cash payments to individuals will only be allowed with the prior approval of the Secretary-Treasurer, in exceptional cases.
4. Rates
 - 4.1.1. The prescribed rates used are in accordance with the Government of Alberta Travel, Meal and Hospitality Expenses Policy – Appendix A, as shown in the table below:

Rates and Reimbursements

Reimbursements for Personal Use of Vehicle	Per KM	\$0.55
Maximum Allowance for Meals	Breakfast	\$13.00
	Lunch	\$17.00
	Dinner	\$27.00
	Total	\$57.00
Non-Hotel Overnight Allowance	Per Night	\$40.00

5. Meal expenses
 - 5.1. With detailed receipts, employees may claim the cost of the meal plus applicable GST and a maximum gratuity of 18% on the cost of the meal.
 - 5.2. Alcohol purchases will not be reimbursed.
 - 5.3. Without detailed receipts and/or where meals were not included in a conference registration fee, employees can claim an allowance (including GST) based on the prescribed rates outlined in this administrative procedure.
 - 5.4. Meals charged to accommodations must be supported with detailed receipts that correspond to the hotel receipt.
6. Personal Use of Vehicle
 - 6.1. For travel the STAR Catholic mileage chart (Appendix A) should be used for destinations listed and will be paid at the approved rate in accordance with this administrative procedure.
 - 6.2. For travel not listed on the STAR Catholic mileage chart, the employee will submit a distance calculation with the start of travel as the employee's usual location of work to the location to which they are travelling. It will be

reimbursed at the prescribed rate outlined in this administrative procedure and must be verifiable via Google maps.

7. Accommodations

- 7.1. When hotel accommodations are required, the cost of a standard room will be reimbursed.
- 7.2. In order to save the Division money, an employee can choose to stay with friends, relatives, etc., instead of a hotel, and an overnight allowance for division travel will be reimbursed at the prescribed rate outlined above, this excludes any residence owned by the employee.

8. Rental Vehicles

- 8.1. Where the cost of a rental vehicle will be less than the cost of the reimbursement of mileage, use of a rental vehicle is preferred.
- 8.2. If a rental vehicle is obtained the rental agreement **must be** made in the Division's name to ensure that the Division's insurance coverage extends to the vehicle. If the vehicle is rented in the employee's name, the employee's personal insurance would be the primary insurance.
- 8.3. The Division requires that the physical damage waiver available from the rental company be purchased. The cost of the rental vehicle and insurance will be reimbursed with a detailed receipt from the rental company.

9. Miscellaneous expenses such as registration fees, Professional Development, banquet tickets, taxi fares, parking costs, etc. will be reimbursed upon the submission of the proper documentation as outlined in 1a.

10. Parking tickets and other traffic violations must be paid by the employee and are not eligible for reimbursement.

11. Division credit card holders shall use the division credit cards for travel related purchases and other division expenses incurred where possible.

12. Expense reimbursements must be submitted in the school year that the expenses were incurred. On an exceptional basis, claims may be submitted to the Secretary-Treasurer or designate for approval.

13. Individual purchases or reimbursements from vendors, in which STAR Catholic School Division has an established business account, are not eligible for approval or reimbursement. (ie., purchases from Amazon must be made through the division's business account and not through a personal account or credit card). On an exceptional basis, claims may be submitted to the Secretary-Treasurer or designate for approval.

14. Reimbursement for foreign exchange transactions must have proof of the conversion rate to be reimbursed in Canadian funds for the foreign expense paid. Documentation required is a credit card statement that lists the original foreign exchange amount converted to Canadian funds. If no supporting documentation is present to prove the exchange rate, the expense will be reimbursed in Canadian funds.
15. Approved expense reimbursements received by Financial Services before Wednesday at 4:30 pm will be processed on the weekly cheque run. Expenses reimbursements received after Wednesday at 4:30 pm will be processed during the following weeks' cheque run.
 - 15.1. Communication will be sent to Administrative Assistants in the event that Financial Services cannot hold to this timeline due to an absence of a key staff member.
 - 15.2. All expense reimbursements will be made by electronic funds transfer.
16. If there are multiple receipts from multiple vendors, each receipt must be entered as a separate line item on the expense reimbursement form and all detailed receipts attached as supporting documentation.

Reference: Section 33,52,53,68,196,197,204,222,225 Education Act
Policy 7 - Board Operations, Board Policy Handbook
Administrative Procedure 515 – Purchasing
Administrative Procedure 516 – Purchasing Cards