

Administrative Procedure No. 541

Expense Claim Reimbursement

1. Core Principles and Definitions

The expense claim procedure for Red Deer Catholic Regional Schools (RDCRS) will be founded upon the principles of Accountability, Transparency, Prudence, and Fiscal Responsibility. All individuals involved in incurring, approving, and processing expenses are expected to uphold these principles diligently.

Definitions:

- **Division Business:** Activities directly related to the educational mission, operational functions, or strategic objectives of Red Deer Catholic Regional Schools.
- **Expense Claim:** A formal request for reimbursement of approved costs incurred by an individual for Division business.
- **Itemized Receipt:** A detailed document from a vendor showing the date, vendor name, itemized list of goods/services purchased, quantity, unit price, and total amount. Debit/credit card slips alone are not considered itemized receipts.
- **Per Diem:** A daily allowance for meals and incidental expenses, paid in lieu of actual receipts, based on established rates.
- **Approver:** An individual with delegated authority to review and approve expense claims.

2. Expense Categories and Eligibility

The following categories outline eligible and non-eligible expenses for reimbursement:

Eligible Expenses:

- **Travel:**
 - **Kilometric Reimbursement:** Staff using private vehicles for Division business will be reimbursed at an annually established rate, aligning with the current Canada Revenue Agency (CRA) prescribed rate for Alberta. Mileage will be calculated from the staff member's normal place of business.
 - **Air Travel:** Reimbursement is for economy airfare rates, including necessary taxi and/or parking costs. For out-of-Division travel by private vehicle, reimbursement will be the lesser of economy airfare plus taxi, or the actual car distance plus parking. Carpooling is encouraged when two or more staff members travel to the same destination.
 - **Rental Vehicles:** If a rental vehicle is required for Division duties and its cost exceeds the amount that would be provided for personal vehicle use, the Division will cover the additional costs. If a rental vehicle is not utilized and the cost of taxi

or rideshare services (i.e., Uber), required for Division business, exceeds the amount that would be provided for personal vehicle use, the Division will cover the additional costs.

- **Automobile Business Insurance:** Additional automobile business insurance required due to the volume of Division travel will be reimbursed upon submission of receipts.
- **Cancellation Insurance:** will not be reimbursed by the Division
- **Seat Selection:** will be reimbursed for regular seats (not first class)
- **First checked bag:** will be reimbursed
- **Accommodation:** Reimbursement is based on the single occupancy rate of accommodation, supported by original receipts. Staff are expected to secure adequate and satisfactory accommodation while avoiding unnecessarily costly rooms. If an employee attends professional development and shares accommodations, it is the discretion of the employee to determine how to share the costs. Ideally, the cost share would be completed at the hotel itself, and each employee would submit the receipt for the cost that they incurred. An allowance of \$20.00 per day may be claimed without a receipt if an employee opts for alternative lodging (e.g., motor home, staying with friends/relatives).
- **Meals:** Employees travelling on approved Division business outside of their designated jurisdiction, and where such travel is not part of their regular duties, are eligible to claim meal per diems according to the following schedule:
 - Breakfast: When travel commences before 7:00 AM or concludes after 9:00 AM.
 - Lunch: When travel occurs over the normal lunch period (approximately 12:00 PM to 1:00 PM).
 - Dinner: When travel commences before 4:00 PM or concludes after 6:00 PM.

A meal per diem cannot be claimed if a meal was provided as part of the travel, conference, or event.

- **Meal costs:** Meal costs will be covered by per diem rates established annually by RDCRS, currently at: Breakfast \$13.00, Lunch \$18.00, Supper \$28.00. For meal expenses supported by original receipts (not per diem claims), a gratuity of up to 18% may be added. Per diem claims will be paid in Canadian funds, with foreign exchange applied only if proof of exchange rate is provided.
 - The per diem rates, without receipts, or the actual amounts paid, substantiated by receipts can be claimed, but not a combination of both.

- **Professional Development:** Actual registration fees for approved conferences, conventions, and educational meetings will be reimbursed upon submission of receipts.
- **Supplies and Materials:** Reimbursement for purchases made with personal funds for a public purpose is permitted, provided there is budget alignments and prior approval by a supervisor. Claims must include proper supporting documentation (itemized receipt/invoice) and a clear statement of the purchase's purpose. Purchases from online retailers like Amazon should be made through the Division's designated business account by authorized users.

Non-Eligible Expenses:

- **Personal Celebratory Events:** Division funds, except for Board-sanctioned events, shall not be used for staff gatherings, including but not limited to: retirement parties, Christmas/year end parties, bereavements, baby showers, or get-well flowers. Funds collected from staff should be used for these purposes.
- **Alcoholic Beverages:** Individual expense claims for alcoholic beverages will not be reimbursed.
- **Fines and Tickets:** Parking fines or traffic tickets received by employees while on Division business will not be reimbursed.

Pre-Approval Requirements:

Pre-approval is mandatory for:

- Attendance at community events by senior officials or principals.
- Provision of alcohol at Division hospitality events.
- Any expenditure exceeding \$5,000 not explicitly accounted for in the approved budget.

3. Documentation and Record-Keeping

Rigorous documentation is essential for verifying claims, supporting audits, and ensuring transparency.

- **Itemized Receipts:** Original, detailed itemized receipts are mandatory for all claims unless a per diem or allowance applies. Receipts must clearly display the amount, date, place of purchase, and the nature of the expense. Debit/credit card slips are not sufficient as they do not provide itemized details.
- **Purpose and Rationale:** Every expense claim must include a clear and detailed explanation of the business purpose, specifying for whom the expense was incurred and why it was necessary. For travel, the reason for the trip must be explicitly stated. For meetings or collaborations, claimants should provide supporting documentation answering the "four W's" (who, what, where, why).

- **Official Forms:** All claims must be submitted on the Division's standardized expense claim form, which will be designed to capture all required information comprehensively.
- **Supporting Documentation:** For professional development, the preapproved Professional Development form, a copy of the itinerary and registration confirmation should be attached.

4. Reimbursement Process and Timelines

A streamlined and timely reimbursement process is crucial for staff satisfaction and accurate financial management.

- **Submission:** Expense claims should be submitted through the Division's designated online expense reimbursement system which is monthly. Weekly or less frequent submissions will not be accepted
- **Timelines:** Claims for reimbursement must be submitted within **60 calendar days** of the expense being incurred or the completion of the travel/activity. Claims submitted beyond these timelines may not be reimbursed, except in extraordinary circumstances with documented justification and senior leadership approval. For trustees, specific deadlines for quarterly reporting will be established to align with fiscal year-end processes.
- **Payment Currency:** Reimbursements will be processed in Canadian funds. For expenses incurred in foreign currency, the claimant must provide proof of the exchange rate paid, or the Division will reimburse the expense in Canadian funds at the value on the submitted receipt.

5. Public Disclosure and Accountability

To uphold the principles of accountability and transparency, RDCRS will implement a robust public disclosure framework for expenses incurred by its Trustees and senior staff. This framework will align with the standards set by the Alberta Government's Public Disclosure of Travel and Expenses Policy.

- **Scope of Disclosure:** Expenses for all Trustees, the Superintendent, and Secretary-Treasurer will be publicly disclosed.
- **Frequency:** Disclosure reports will be published quarterly, detailing travel, accommodation, meals, and hospitality expenses.
- **Content:** Each disclosure report will include:
 - The name and position of the individual who incurred the expense.
 - The date of the transaction(s).
 - The amount of each expense.

- The category of each expense (e.g., travel, transportation, accommodation, meals, hospitality, working sessions).
 - A brief description and the rationale for each expense.
 - Receipts for each reimbursed expense, where applicable (not required for per diems, meal allowances, or mileage claims).
- **Format and Accessibility:** Expense reports will be generated directly from the Division's financial systems to ensure integrity and authenticity, and they will be made publicly accessible on the RDCRS website in an easily navigable format.
- **Exclusions:** Information that is required to be withheld under Part 2 of the Freedom of Information and Protection of Privacy Act will not be disclosed.