

Expense Reimbursement Policy			
Policy Sponsor	Vice-President, Finance and Administration and CFO	Category	Administrative
Policy Contact	Director, Financial Services	Effective Date	June 1, 2020
Approved By	Executive Team	Review Date	May 6, 2025
Approved Date	May 6, 2020		

1. Purpose

The purpose of this policy is to facilitate the payment of Eligible Business-Related Expenses, while maintaining appropriate financial controls and accountability for prudent financial stewardship and decision-making.

2. Scope

This policy applies to all members of the University Community, regardless of the Funding Source.

3. Definitions

Advances	Payments made to or on behalf of a member of the University Community prior to travel occurring and recorded in a receivable account in the University's accounting system.
Claimant	The member of the University Community making a claim for reimbursement of expenses.
Eligible Business-Related Expense	A transaction that: <ul style="list-style-type: none"> • Is for a University business purpose, not a personal purpose; • Is considered fiscally responsible and defensible to an impartial observer; • Has actually been incurred; and • Meets the requirements of this policy and criteria as set out in all applicable policies and procedures.
Expenditure Approval Authority	A member of the University Community who is delegated the authority to initiate, incur and approve expenditures on behalf of the University.

Funding Source	All sources of revenue directed to an account managed by the University. It includes grant funds awarded from both University and non-University sources as well as funds awarded under the terms of contracts.
Procurement Card (PCard)	A credit card provided by the University to a member of the University Community or business area, issued by a financial institution, associated with a University account, and intend for payment of Eligible Business-Related Expenses.
University Community	All faculty and staff, students, Board Members, contractors, postdoctoral fellows, volunteers, visitors and other individuals who work, study, conduct research or otherwise carry on business of the University.

4. Guiding Principles

- 4.1 This Policy presumes compliance with the standards set out in the [Code of Conduct for Members of the University Community](#), or [Code of Conduct and Conflict of Interest Guidelines for the Board of Governors](#).
- 4.2 The Claimant and the Expenditure Approval Authority are accountable for using resources with due regard for the stewardship of University funds and in compliance with these principles.
- 4.3 The University will establish related procedures and documentation for the payment of Eligible Business-Related Expenses, for which all members of the University Community are expected to maintain current content knowledge.
- 4.4 Reimbursement for expenses occurs only when the Eligible Business-Related Expense has been incurred. Proper documentation is required to establish that an expense meets the requirements of this policy and relevant procedure(s).
- 4.5 Use of a Procurement Card is the University's preferred payment method. Use of Advances is discouraged but may be available in rare circumstances.
- 4.6 Excessive or luxury expenditures are prohibited.
- 4.7 Both Claimants and Expenditure Approval Authorities must consider these guiding principles when determining whether to make a claim and/or authorize reimbursement. All transactions shall be transparent.
- a) Claimants may not approve their own expenses.
 - b) Expenses meant to personally benefit the Claimant are not Eligible Business-Related Expenses.
 - c) Where there are multiple members of the University Community involved in the same claim, the most senior member of the University Community involved must incur the expense.

- d) The Expenditure Approval Authority must document their rationale for decisions where their discretion is being exercised.
- 4.8** The University is not responsible for reimbursing Claimants for expenses that do not comply with this policy and related procedures. If determination of non-compliance is made after payment is made to the Claimant, the Claimant may be required to reimburse the University.
- 4.9** Reimbursements under this policy and related procedures do not constitute employment income or other compensation that results in taxable income.
- 4.10** In cases where the Funding Source is an external third party, who has specified requirements which are more restrictive than this policy, those requirements shall take precedence.
- 4.11** Financial Services has responsibility to monitor compliance with this policy and related procedures.
- 4.12** Reimbursements within the scope of this policy will adhere to all requirements for public disclosure of expenses in accordance with externally-mandated requirements.
- 4.13** Non-compliance may result in removal of spending authority.
- 4.14** Claimants and Expenditure Approval Authorities should consult with Financial Services where interpretation of these principles in a specific circumstance is unclear or where exception is being contemplated. The Director, Financial Services has authority to resolve matters pertaining to interpretation and compliance with policy and procedure.

5. Applicable Legislation and Regulations

[*Alberta's Financial Administration Act*](#)

[*Alberta's Fiscal Planning and Transparency Act*](#)

[*Alberta's Post-Secondary Learning Act*](#)

[*Alberta's Public Disclosure of Travel and Expense Policy*](#)

[*Canada's Income Tax Act*](#)

6. Related Documents

[*Academic and Professional Development Fund Policy*](#)

[*Alcohol and University Events Policy*](#)

[*Code of Conduct and Conflict of Interest Guidelines for the Board of Governors*](#)

[*Code of Conduct for Members of the University Community*](#)

[*Contract Administration Policy*](#)

[*Delegation of Expenditure Approval Authority Policy*](#)

[*Employee Gift Expenditure Policy*](#)

[Excluded Professional Staff, Professional Development \(EPSPD\) Fund Guidelines](#)
[Excluded Support Staff Professional Development Allowance Policy](#)
[Expense Reimbursement Procedure](#)
[Expense Reimbursement Procedure – Appendix A](#)
[Fraud and Financial Irregularity Policy](#)
[Purchasing Policy](#)
[Reimbursement of the Governors of Athabasca University Chair and Vice Chair's Expense Claim Procedures](#)
[Reimbursement of President's Expense Claims Procedure](#)
[Research & Study Leave Travel and Relocation Fund Policy](#)
[Sponsorship, Donation and Non-Employee Gift Expenditure Policy](#)
[Support Staff Training and Development Policy](#)
[Telework Procedures for Academic Staff](#)
[The Governors of Athabasca University Remuneration Policy](#)

NOTE: The subject matter and scope of this policy and its related procedures are also supported by internal-use only Standard Operating Procedures.

History

<i>Date</i>	<i>Action</i>
May 6, 2020	Policy Approved (Executive Team)