

THE ARMY CADET LEAGUE OF CANADA (BRITISH COLUMBIA)



EXPENSE CLAIM POLICY

Army Cadet League of Canada, BC Branch (ACLC-BC)

This policy is in accordance with generally accepted accounting principles (GAAP) and Chartered Professional Accountants BC (CPA BC).

Further, it reflects the National Army Cadet League of Canada, Policy 15.1, Financial Directive as applicable.

Where possible, extensive travel by ACLC-BC Executives, or members shall be pre-approved, amounts over \$500.00.

1. The matching principle is an accounting concept in which revenues and related expenses are recognized in the same year.
2. Revenues and expenses are matched on the income statement for a period of time, e.g., a month, quarter, or year.
3. ACLC-BC expenses incurred within a fiscal period, January to December, are to be submitted within the same fiscal year.
4. Expense claims should be submitted within 30 days of the expenses occurring, with no longer than three months of costs incurred submitted, within 30 days of the fiscal year-end, December 31, and no later than January 30 of a new calendar year.
5. Reimbursements are expected to be processed within 15 days if all backup documents are attached.

ACLC-BC guidelines for Reimbursements:

- a. As a non-profit organization with charitable status, the ACLC-BC and its members must act as responsible financial stewards.
- b. Executives and members traveling on ACLC-BC business shall be reimbursed for allowable expenses using the least costly and most reasonable method(s).
- c. Reimbursement rates:
 - I. The mileage allowance will match the lowest reasonable rate of the Canada Revenue Agency (CRA).
 - II. Air Travel shall be reimbursed in full; first class and business class travel may not be reimbursed; if a member chooses to upgrade from economy, or economy preferred classes, it will be at their own expense.

- III. Rail travel shall be fully reimbursed; first-class travel may be reimbursed for executives and members.
- IV. Car rentals shall be reimbursed in full, plus all related fuel charges and additional insurance charges. Vehicle rentals shall be made using the most economical option. Upgrades in vehicle size must be approved before travel.
- V. Meals (within Canada) may be reimbursed upon submission of receipts to the maximum (including tip) set by CRA and ACLC-BC.
- VI. Lodgings will be reimbursed in full, excluding any personal incidental charges; Concierge, Premium, Club, or similar room classes will not be reimbursed.
- VII. Miscellaneous expenses, e.g., business telephone calls, taxi fares, ride-sharing charges, and parking charges, shall be reimbursed with the submission of receipts.

Special notes on Reimbursements:

- a. Except for mileage, all reimbursements shall be made upon submission of receipts.
- b. Scanned and emailed receipts attached to expense claims are permissible, with the claimant retaining the original receipts (claimants may be asked to produce original receipts for CRA requirements).
- c. Mileage should be claimed on the most reasonable route to and from the destination(s) with confirmation of distance(s) shown.
- d. Should additional mileage and overnight lodging be required due to unforeseen circumstances, such as a personal vehicle breakdown, or inclement and unsafe weather/road conditions, the Executive Director will review the extra expenses for reimbursement.
- e. Fines and tickets incurred while on ACLC-BC business travel are not reimbursable.
- f. Alcohol purchases are not reimbursable.
- g. Executive and members may combine business and personal travel with only the business portion of travel reimbursed.
- h. The Treasurer will approve claims; any exceptions to policy will also require the President and Treasurer to review ACLC-BC.
- i. Lodging at personal residences may be eligible to claim \$50.00 per night.

Note: Financial policies may be reviewed annually or as needed. Mileage rates are evaluated before the annual AGM to remain following CRA rates.

TREASURER, The Army Cadet League of Canada, BC Branch (December 2024)