

EXPENSES - TRAVEL, MEALS, AND HOSPITALITY

Background

The Division believes providing a framework of accountability and rules to guide the effective oversight of public resources in the reimbursement and payment of travel, meals and other expenses and allowances ensures individuals are properly reimbursed for expenses incurred on behalf of the Division and sets out the criteria for the approval and reimbursement of expenses which support Division business and clinical operations.

Information about expenses must comply with the *Public Disclosure of Travel and Expenses* (Policy 23).

This Administrative Procedure applies to all expenses incurred in the course of Division business for travel, meal, hospitality and other incidental expenses regardless of how the expense has been paid or is being reimbursed (e.g. expense claims, purchases on Division issued procurement cards or credit cards).

Compliance is required by all Division employees, Trustees, volunteers, students and other persons acting on behalf of the Division, including those under contract.

Responsibility and accountability for compliance with this Administrative Procedure is shared among the individuals incurring expenses, the designated signing authorities (“the approver”) and departments with functional responsibilities for overseeing expenses.

The Division is committed to enhanced transparency and accountability, and will publicly disclose expense reports in accordance with the *Public Disclosure of Travel and Expenses* (Policy 23) and applicable legislation.

Eligible Expenses

The Division reimburses expenses, including but not limited to meals, accommodation, hospitality, working sessions and transportation, in accordance with this Administrative Procedure.

This section addresses the substance of expenses that may be claimed. The required (mandatory) process for seeking reimbursement is addressed in the section titled “Procedures”.

1. Meal Expenses

- 1.1 Reasonable and appropriate work-related meal expenses may be reimbursed where circumstances warrant. Meal expenses may be incurred as part of a working session (e.g. a business meeting over lunch).
- 1.2 Alcohol expenses are not eligible. Alcohol-related expenses cannot be claimed and will not be reimbursed as part of travel or meal expenses.
- 1.3 Tips are reimbursable and should be appropriate to the location, service level and local protocol. Tips that exceed 20% of the total bill are not eligible expenses.
- 1.4 Where multiple staff attend a group business meal which is purchased as a group then the employee with the highest rank shall pay for all employees. The names of individuals who participated in the group meal must accompany the expense claim. Non-paying attendees are not eligible to claim a meal allowance in this instance.

- 1.5 When travelling on business, the actual cost of meals per receipts, excluding alcohol, may be claimed. The claimant will not be reimbursed for purchasing unnecessary meals (e.g. where meals are already included in conference registration or cost of accommodation).
- 1.6 In the event that a meal is purchased and a receipt is not available (e.g. lost) the approved allowance may be claimed (as per *Appendix A* -- attached). However, payment of such amount is not guaranteed and is at the discretion of the Division.

2. Travel Expenses

- 2.1 In the event travel by air is the most appropriate mode of transportation, economy class is the booking class for all domestic flights. Only economy fares are eligible for reimbursement. However, should a medical condition necessitate upgraded travel, a physician's order may be obtained to claim the upgraded travel fare as an eligible expense. Such order must be obtained prior to booking.
- 2.2 The Division may, in its sole discretion, grant eligibility for reimbursement for premium economy class where circumstances warrant (such as in the event of extended time in air, or security or medical concerns).
- 2.3 Baggage charges are eligible expenses.
- 2.4 Taxis or buses are the preferred method of work-related ground transportation and are eligible expenses. Rental vehicles may be eligible expenses used where practical (as determined by the individual's supervisor). Considerations include the number of people/employees travelling within the vehicle and access/road conditions.
- 2.5 Subject to the individual's supervisor's discretion, reimbursable expenses may include reasonable travel expenses, such as internet connectivity in hotel, airplanes or other public places when required for business purposes and appropriate in the circumstances.
- 2.6 Use of a private automobile for Division business within Alberta may be an eligible expense. Use of a private automobile may not be an eligible expense where two or more employees are traveling the same route and carpooling is available with other employees. To ensure eligibility, maximize carpooling with other employees. Where eligible, the claimant will be reimbursed at the currently approved kilometre allowance rate. This allowance is intended to cover the cost of fuel and vehicle "wear and tear".
- 2.7 The Division adheres to requirements contained in the Canada Revenue Agency's directive regarding vehicle reimbursement as a taxable benefit for mileage over 5,000 km per year (see *Appendix A*).
- 2.8 Business travel outside of Alberta is eligible for reimbursement only when pre-approved by the Superintendent of Schools for employees. Expenses will be reimbursed in Canadian currency for any allowances or reimbursement. Expenditures must be supported by receipts to be eligible.
- 2.9 Personal expenses are ineligible for reimbursement. All expenses of a personal nature (including hotel shop purchases, laundry, valet, non-business telephone calls, movie charges) that are charged against a hotel room (or other claimed expense), must be deducted from the expense claim prior to submitting to the Division.

3. Hospitality Expenses

- 3.1 Hospitality is the provision of food, beverage, accommodation, transportation and other amenities by Division-employees, on behalf of the Division, to people who are not engaged in work for the Division.

- 3.2 Hospitality expenses may be eligible for reimbursement provided that they are extended in an economical and consistent manner when it can facilitate Division business and/or it is considered desirable as a matter of courtesy or protocol.
- 3.3 Hospitality may be eligible for reimbursement in circumstances when engaging in discussion of official public matters with or sponsoring conferences or meetings for:
 - a) Representatives of other governments;
 - b) Publicly funded organizations;
 - c) Business and industry; and
 - d) Public interest groups.
- 3.4 Only the Superintendent of Schools / Assistant Superintendent / Secretary-Treasurer and their direct reports who are so authorized may undertake hospitality.

4. Accommodation Expenses

- 4.1 When an employee is travelling on business and overnight accommodation away from the employee's residence is necessary, the actual cost of accommodation is an eligible expense which may be claimed.

Procedures

1. Individuals incurring expenses must ensure such expenses are reasonable, appropriate, properly explained and documented, and meet the expectations of sound financial management.
2. Expense reimbursement eForms/expense claim forms are to be submitted to the Division's Finance Department monthly. Expense claims which are ineligible will not be paid if they are submitted later than two months after the end of the month being claimed. Expense claims are not to be paid through School Generated Funds (SGF).
3. Expense claims/eForms shall include, at a minimum:
 - 3.1 Name of the individual who incurred the expense or the individual to whom the expense is attributable shall be included in the expense claim or on the receipt (this includes names of carpooling individuals);
 - 3.2 Date of transaction(s);
 - 3.3 Transaction amount(s);
 - 3.4 Expense category (travel, including transportation, accommodation, meals and incidentals; and hospitality);
 - 3.5 Description and rationale; and
 - 3.6 Original supporting documentation (receipts).
4. No individual may approve their own expense claim.
5. An employee requesting reimbursement for mileage costs, to locations other than Division schools or central services for Division business or travel approved activities shall track KM traveled in course of completing Division business, or travel approved activities using a reliable method (i.e. odometer reading, Google Maps, etc),
6. Expenses incurred by one individual on behalf of another may only be claimed by the individual incurring the expense but such individual must notify the Division staff on who's behalf the expenses were incurred so that the claim can be attributed to the individual for whom those expenses were incurred.

7. Whenever possible, two or more employees travelling to the same destination shall share transportation. In instances where more than the employee shares transportation, only one employee shall submit an expense claim for transportation costs
8. Approvers will approve claims for reimbursement of expenses and take necessary steps to ensure claims:
 - 8.1 Comply with the requirements of this Administrative Procedure;
 - 8.2 Are directly related to Division business;
 - 8.3 Are in accordance with internal budget(s);
 - 8.4 Are accurately completed, signed and correctly coded; and
 - 8.5 Are supported by supplementary documentation, including where discretion has been exercised, as required.
9. Staff will:
 - 9.1 Complete the expense eForm in PowerSchool as per the allowable expenses described;
 - 9.2 Submit the completed expense eForm and required receipts to their immediate supervisor;
 - 9.3 The supervisor (approver) will and ensure proper documentation has been supplied with the expense eForm;
 - 9.4 The supervisor (approver) reviews the documents provided;
 - 9.5 Approvers will submit approved expense eForms.
10. Superintendent of Schools will:
 - 10.1 Complete the expense eForm as per the allowable meal expenses described, based on the rates approved by the Alberta Government's "Travel, Meal and Hospitality Expenses Policy" ([link](#));
 - 10.2 The documentation will be forwarded to the Board of Trustees for approval.
11. Accounts Payable staff will:
 - 11.1 Review for mathematical accuracy;
 - 11.2 Process expense claims/eForms in a timely manner; and
 - 11.3 Process expense claims/eForms for reimbursement that are properly completed, signed, approved, coded and supported by supplementary documentation, as required, and may return any expense claim which has not been properly completed.
12. Basis of Reimbursement or Allowance
 - 12.1 Unless otherwise set out in this Administrative Procedure, an employee must submit receipts or satisfactory proof of payment for reimbursement of expenses.
 - 12.2 When an employee receives a discount, credit or bonus for travel that reduces the original travel cost, only the net expenses may be claimed.

References: Policy 5, 23; and Education Act S 140(1)(a - c)

Related AP: Purchasing (515)

Appendix A: Reimbursement Rates (attached)

Forms: Expense Claim (115-1) or Expense Reimbursement eForm (PowerSchool AERP)

**APPENDIX A
REIMBURSEMENT RATES**

Expense Type	Reimbursement with Receipt	Allowance without Receipt
Meals - Breakfast	Actual expense	\$11.00
Meals - Lunch	Actual expense	\$15.00
Meals - Dinner	Actual expense	\$23.50
Accommodation	Actual expense	
Business Kilometer Rate For Personally-Owned Vehicle	N/A	The kilometre rate is set at the Government of Canada automobile allowance rate.

Effective Jan 1, 2024