

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.

Guidelines

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

1. Meal Expenses

- 1.1 Reasonable and appropriate meal expenses may be reimbursed. Meal expenses may be incurred as part of a working session (e.g. a business meeting over lunch).
- 1.2 Alcohol 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 and are not to exceed 20% of the total bill.
- 1.4 The most senior individual shall pay and claim the expense for a group business meal when the meal is to be paid by one individual. 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 traveling on business, the actual cost of meals per receipts, excluding alcohol, may be claimed. The claimant will not be reimbursed for additional meals where otherwise provided (e.g. meals 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).

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. Should a medical condition necessitate upgraded travel, a physician's order must be obtained prior to booking.
- 2.2 In the event of extended time in air, or security or medical concerns, consideration may be given to booking premium economy class.
- 2.3 Baggage charges can be claimed.
- 2.4 Taxis or buses are the preferred method of ground transportation. Rental vehicles may be used where practical and should take into account a vehicle appropriate to the number of people travelling and road conditions.
- 2.5 Other reimbursable expenses may include reasonable travel expenses, such as internet connectivity in hotel, airplanes or other public places when required for business purposes.
- 2.6 When using a private automobile for Division business within Alberta, the claimant will be reimbursed at the currently approved kilometer 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 Canada must be approved by the Superintendent of Schools for employees. The Board Chair shall approve travel outside of Canada for Trustees and the Superintendent. Expenses will be reimbursed in Canadian currency for any allowances or reimbursement for expenditures supported by receipts.
- 2.9 The Division will not be responsible for personal expenses. If expenses of a personal nature (including hotel shop purchases, laundry, valet, non-business telephone calls, movie charges) are charged against the room, the amount so charged is to 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 at public expense to people who are not engaged in work for the Division.
- 3.2 Hospitality may be 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 appropriate 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/Deputy Superintendent/Assistant Superintendent /Secretary-Treasurer and their direct staff 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 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 claims) are to be submitted to the Division's Finance Department monthly. Expense claims 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;
 - 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. Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
6. Approvers will approve claims for reimbursement of expenses and take necessary steps to ensure claims:
 - 6.1 Comply with the requirements of this Administrative Procedure;
 - 6.2 Are directly related to Division business;
 - 6.3 Are in accordance with internal budget(s);
 - 6.4 Are accurately completed, signed and correctly coded; and
 - 6.5 Are supported by supplementary documentation, including where discretion has been exercised, as required.
7. Staff will:
 - 7.1 Complete the expense eForm as per the allowable expenses described;
 - 7.2 Forward the completed expense eForm and required receipts to their immediate supervisor;
 - 7.3 The supervisor (approver) will review for mathematical accuracy and ensure proper documentation has been supplied with the expense eForm;
 - 7.4 The supervisor (approver) reviews the documents provided and signs to indicate approval;
 - 7.5 Approvers will submit approved expense eForms directly to Accounts Payable for processing.

8. Superintendent of Schools will:
 - 8.1 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](#));
 - 8.2 The documentation will be forwarded to the Board of Trustees for approval.

9. Board of Trustees will:
 - 9.1 Complete the expense claim form as per the allowable expenses described;
 - 9.2 Forward the completed expense claim and documentation to the Secretary-Treasurer who will review the claim;
 - 9.3 Any questions or concerns regarding the expense claim will be forwarded to the Board's Executive;
 - 9.4 The Secretary-Treasurer will forward the documentation to Accounts Payable;
 - 9.5 The documentation will be forwarded to the Board Chair for approval.

10. Accounts Payable staff will:
 - 10.1 Review for mathematical accuracy;
 - 10.2 Process expense claims/eForms in a timely manner; and
 - 10.3 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.

11. Basis of Reimbursement or Allowance
 - 11.1 Unless otherwise set out in this Administrative Procedure, an employee must submit receipts or satisfactory proof of payment for reimbursement of expenses.
 - 11.2 When an employee receives a discount, credit or bonus for travel that reduces the original travel cost, only the net expenses may be claimed.

Reference: Policy 5, 23
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)

Amended: January 2023

**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	Kilometre rate is set at the Government of Canada automobile allowance rate.

Effective Jan 1, 2024