

The Division believes that trustees and employees who incur expenses while carrying out authorized duties should be reimbursed upon submission of a properly completed and approved expense claim with supporting receipts.

This administrative procedure is based on four key principles:

1. **Accountability** – The Division is accountable for public funds used to reimburse travel, meal and related expenses. All expenses support Division objectives. It is the responsibility of the employee to incur all travel costs related to getting to and from their assigned work location(s). Reimbursement should only occur if the employee travels away from their assigned work location and incurs an expense.
2. **Transparency** – The Division is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and other expenses are clear, easily understood, and available to the public.
3. **Value for Money** – Public dollars are used prudently and responsibly. Planes for travel, meals, accommodation and other expenses are necessary and economical with due regard for health and safety.
4. **Fairness** – Legitimate authorized expenses incurred during the course of the Division's business are reimbursed.

1. **Guidelines**

- 1.1 The Board annually approves travel and meal allowance rates (Rates Annex 7).

Travel rates will be reduced by 50% if the employee chooses to use their personal vehicle and a Division vehicle is available.

- 1.2 Expense claims are to be filed for the reimbursement of appropriate expenses incurred by the employee in the performance of his/her duties. Claim amounts must be reasonable and within approved budgets. An expense may not be claimed unless an expense was incurred.
- 1.3 Expense claims shall be submitted monthly for expenses incurred the prior month.
- 1.4 When submitting an expense claim, the purpose of the trip (function) must be stated in the space provided and the general ledger (gl) code to which it is to be charged.
- 1.5 No receipts are required for meal and travel claims at board-approved rates. Receipts are required for all other expenses.
- 1.6 Receipts submitted must include details of the transaction as well as details of the meeting/event and participants.
- 1.7 Where receipts are for property or equipment, the receipt must detail the item and where it is located.
- 1.8 Where receipts are for gift cards, the receipt must detail the purpose of the gift card and the name of the recipient.
- 1.9 Consistent with school based decision making, reimbursement for travel and meals may be less than the Board approved rates if mutually agreed to by the employee and their supervisor.
- 1.10 Division vehicles will be made available to employees who are required to travel to sites other than their work locations. The vehicles will be stored at secure locations in the Towns of Barrhead and Westlock. Division vehicles assigned to Vista Virtual School will also be stored at secure locations in Edmonton and Calgary.

Where employees are assigned to more than one work location and support several schools, they may charge the lesser of the distance from the Towns of Barrhead and Westlock when a Division vehicle is not available, unless otherwise authorized by their supervisor.

1.11 The guideline for claiming of meals is as follows:

- Breakfast - Leave before 7:30 a.m.
- Lunch - Leave before 11:30 a.m. and return after 1:30 p.m.
- Dinner - Return after 6:30 p.m. (no evening meal expense will be considered where a session or meeting adjourns in time to return home before 6:30 p.m.)

No claim may be made unless an employment-related expense was incurred. For example, a lunch per diem may only be claimed if:

- The employee was required to be away from their work location, **AND**
- The employee incurred an out-of-pocket expense

1.12 The responsibility for adherence with procedures relating to the claiming of expenses first rests with the individual making the claim, then with their supervisor, and ultimately the Secretary Treasurer.

1.13 Employees shall complete the approved expense claim form and forward to their supervisor for approval. School Principals will forward their individual expense claims to the Superintendent's office for approval. The Superintendent will forward his/her expense claim to the Board chair for approval. Upon approval, expense claims are remitted to the Accounts Payable department for payment.

2. **Approval Process**

2.1 Approvals of travel and expense reimbursement must be obtained in accordance with 1.12.

2.2 Approvers are accountable for their decisions, which should be:

- subject to good judgment and knowledge of the situation;
- exercised in appropriate circumstances; and comply with the principles and mandatory requirements set out in this administrative procedure

2.3 When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- able to stand up to scrutiny by the auditors and members of the public;
- properly explained and documented;
- fair and equitable;
- reasonable;
- appropriate.

3. **Eligible travel and expense reimbursements**

Unless otherwise specified, expenses will be calculated on the following basis:

3.1 Travel expenses – Board approved kilometer rate

- The lesser of the distance calculated from primary work location or actual distance travelled to meeting destination using Division Travel Chart or Google Maps. If the meeting destination is en route to the employee's primary work location, no reimbursement will be made.
- The travel rate will be reduced by 50% if the employee chooses to use their personal vehicle and a Division vehicle is available.

3.2 All parking expenses. Receipt to be provided.

3.3 Registration fees. Receipt to be provided.

3.4 Meals purchased with Division purchase cards may include gratuities to a maximum of 15%. The names of those in attendance must be outlined on the back of the receipt.

- 3.5 The Division will not reimburse for alcoholic beverages.
- 3.6 Receipts submitted must include details of the transaction as well as details of the meeting/event and participants.
4. **Expenses for Professional Development, Meetings, Conferences and other events requiring an Overnight Stay**
- 4.1 Employee attendance at Conferences and Seminars requiring overnight(s) must be authorized by the appropriate Supervisor in advance of the event.
- 4.2 Accommodation expenses.
- Accommodations will be paid for by the Division purchase card. The employee's supervisor will approve the accommodation expense.
 - In the event that a personal credit card needs to be used, receipts are to be submitted on the approved expense claim form.
 - Employees who choose to stay at a personal residence of a friend or family member are eligible to receive \$30 per night to help offset their host's costs.
5. **Trustee Expenses** – Refer to Policy 7-10 Trustee Compensation, Memberships and Attendance at Conferences.
6. **Provincial Fund-Raising and Political Functions**
A school board within the Province of Alberta cannot make a political contribution nor reimburse an individual for a political contribution because a school board is considered a "prohibited corporation" under Section 1 of the *Election Finances and Contributions Disclosure Act*.

Reference

[Rates Annex 7 Travel, Expenses and Honorarium](#)
[Policy 7-10 Board Operations: Trustee Compensation, Memberships and Attendance at Conferences](#)
[Policy 22 Public Disclosure of Travel and Expenses](#)
[Form 3-08 Employee Expense Claim](#)
[Form 4-18 Professional Development Application Form](#)