

## **513 REIMBURSEMENT OF EXPENSES**

### **Background**

It is recognized that on occasion, staff members will be required to incur expenses as a result of work-related activities. Reimbursements are not automatic as expenses are to be reasonable and fiscally responsible for the School Division, as a publicly funded institution. Expenses are subject to prior approval by the employee's supervisor and must be justifiable. School Division funds must be used prudently and responsibly with a focus on accountability and transparency. Expenses must be in the interest of School Division business and, if challenged or audited, claimants must be able to make a clear connection between the expense and the benefit to the School and School Division.

The Schedule of Rates for reimbursement will be determined on an annual basis by the Board of Trustees and will be effective from August 1 of the following school year. (See [Board Policy # 7 - Appendix A](#))

Staff members incurring such expenses shall be reimbursed in accordance with the following procedures.

### **Procedures**

1. In order to facilitate the reimbursement of staff expenses, all travel claims are due monthly and must be submitted on the Division expense claim within a reasonable amount of time after the expenses have been incurred.
2. Teachers and non-teaching staff cannot approve their own expenses, or those of the employee to whom they report, or those of an employee who holds a more senior position in the School Division.
3. Expenses must be supported by original or electronic copies of receipts and be out of pocket or incurred by the claimant.
4. Authorization of Travel
  - a. Travel may be authorized by the immediate supervisor when it is determined that the purpose for travel cannot be adequately met through correspondence, telephone or electronic communications.
  - b. Air travel may be authorized by the immediate supervisor of the employee when the matter is urgent or is necessary to utilize time efficiently.
  - c. Car rentals require prior approval by the immediate supervisor of the employee.

- d. Rates for reimbursement (See [Board Policy # 7 - Appendix A](#)) will be reviewed by the Board of Trustees on an annual basis and will be informed, but not mandated, by provincial and federal travel expense reimbursement rates.
5. Accommodation and Meals
    - a. When an employee is required to travel on Division business expenses may be claimed in accordance with the reimbursement rates established by the Board.
      - i. Reimbursement plus applicable tax, per night for receipted accommodation.
      - ii. Private accommodations (staying with friends or relatives, while away from home on approved school division work) will be reimbursed at a rate approved by the board of trustees (See [Board Policy 7 - Appendix A](#))
      - iii. The Superintendent may authorize payment of amounts in excess of the maximum established by the Board upon review of extenuating circumstances. These over-expenditures will be reported to the Board as information.
      - iv. Un-receipted claims must be approved by the immediate supervisor and will be reimbursed at a rate established by the Board.
    - b. Reimbursement for meals shall be at the rates established by the Board. In extenuating circumstances, the immediate supervisor can approve reimbursement of meal cost, in excess of the per diem, based upon receipts.
    - c. Rates for reimbursement will be reviewed by the Board of Trustees on an annual basis and will be informed, but not mandated, by provincial and federal meal expense reimbursement rates.
  6. Transportation
    - a. An employee who travels on Division business may claim the following expenses provided receipts are submitted:
      - i. Bus fare
      - ii. Taxi fare
      - iii. Parking charges
      - iv. Airfare
      - v. Excess baggage charges where extra equipment is required because of the duties being performed
      - vi. Charges for official phone calls with receipts attached to the claim
      - vii. Automobile rentals, if prior approval for rental has been obtained from the immediate Supervisor
      - viii. Travel insurance when traveling outside of Canada
    - b. The Superintendent may authorize paying amounts for items not stated in Items in clauses 4.1.1 to 4.1.8 upon review of extenuating circumstances.
  7. Out of Province Travel

- a. The allowance pursuant to clause 4.a may apply for travel outside the province of Alberta or outside Canada.
- b. Travel must be approved by the Superintendent prior to traveling.
- c. Reimbursement will be provided in Canadian dollars.

#### 8. Mileage

- a. Employees are expected to arrive each day at the designated location of work at their own expense.
- b. Whenever the Division provides transportation, no reimbursement shall be made for the use of a private vehicle.
- c. Where transportation is not provided by the Division the following shall apply:
  - i. The rate shall be the same as determined annually by the Board in Board Policy 7.
  - ii. The Division reserves the right to pay for only one (1) vehicle unless the number of staff invited exceeds the passenger limit.
  - iii. Mileage expenses shall be paid for the lesser of the return distance from the staff member's school or home, and the meeting site.

#### 9. Hospitality and Community Relations Expenditures

- a. The Division will pay expenses necessarily incurred during the course of participating in community relations, hosting of guests, working meetings, or maintaining teamwork and morale within a working group.
  - i. The Superintendent, Deputy Superintendent, and Secretary-Treasurer may claim hospitality expenses for working meeting expenses and hosting or community relations expenses.
    1. Working meeting expenses are expenses incurred for non-alcoholic beverages and/or reasonable meals ordered for Division Employees during meetings which involve the conduct of Division business. Working meeting expenses also include expenses incurred for luncheon or dinner meetings involving managers, staff or established Division committees for the purpose of maintaining teamwork and morale.
    2. Hosting or community relations expenses are incurred where department managers host guests not employed by the Division and hospitality is necessary or desirable as a matter of courtesy or to facilitate the conduct of Division business. Expenses for these purposes may include, but not limited to, limited amounts of alcoholic beverages, non-alcoholic beverages, reasonable meal orders and or finger foods.
  - ii. Documentation is to include:
    1. The business purpose of the expenses,
    2. The names of persons involved, and
    3. Include receipts for items purchased and the cost of meals and beverages, including a gratuity to a maximum of eighteen percent

(18%) of the cost of the meal, and GST of five percent (5%).

#### 10. Public Disclosure of Information

- a. Expenses for the Superintendent and the Secretary-Treasurer will be publicly accessible in the annual Audited Financial Statements
- b. Information that would normally be withheld under the Freedom of Information and Protection of Privacy Act (FOIP), such as personal information, must be redacted from the supporting documentation and will not be publicly disclosed.
- c. Expense reports must, at a minimum, include the following information:
  - i. The name of the individual,
  - ii. The position of the individual,
  - iii. The reporting period,
  - iv. The total amount of each individual's expenses for the reporting period.
- d. The expensed item will be categorized in the following categories:
  - i. Travel/Hotel/Meals,
  - ii. Phone,
  - iii. Other.

#### References

Section 33,52,53,68,196,197,204,222,225 Education Act  
Section 248L, Canada Tax Act

#### History

Developed: June 2022