Administrative Procedure 514

REIMBURSEMENT FOR EXPENSES

Background

There are times when staff members may be required to participate in activities on behalf of the Division for which costs may be incurred. Division office staff may also attend conferences, conventions or workshops of choice.

Definition

Division Business refers to any activity requested by the Board or Superintendent and/or designate.

Procedures

1. The Board will establish a Division expense reimbursement schedule for Trustees and employees in conjunction with budget approval; the schedule shall become effective the first of September of the subsequent year.

2. Expense reimbursements for activities on behalf of the Division will be covered by the program budget.

3. An amount of money will be established each year at budget time for planned Division office staff attendance at conferences, conventions, and workshops of choice. This budget will be used for travel, meals, accommodation and registration costs.

4. Expense reimbursements for all Trustees, the Superintendent and the Secretary Treasurer are published in the audited financial statements for each fiscal year.

5. All employees are advised that expense reimbursements may become a matter of public record.

Reference: Section 18, 20, 60, 61, 96, 113, 116, 117 Education Act
Section 248L, Canada Tax Act
Canadian Income Tax Regulation 068/2001

Administrative Procedure 514 – Appendix

EXPENSE REIMBURSEMENT DETAILS

Expense Claim Forms or Professional Development Expense Claim Forms are intended to be used by Division employees to obtain reimbursement for travel and other expenses incurred while conducting Division business or during pre-approved trips for professional development.

The following are guidelines to be followed by Division employees who are responsible for the authorization of expenditures. The list is intended to identify expenses that are appropriate and allowable and those that are not. While it is not an exhaustive list, the examples convey the concept of reasonableness.

Employees are expected to make every effort to ensure the most economical use of all resources by considering cost, time spent traveling and convenience.

Expense Type	Guidelines
Meals	Reimbursement will be the lesser of actual receipts provided or at the maximum meal rates established each year by the Board, which includes GST and a reasonable tip. Alcohol will not be reimbursed. Meal expense claims will be paid for meals which occur while on Division business outside of the Division boundaries. Meal expense claims will be paid for pre-arranged group lunches on Division Development days. The established rate per meal will be applied to group PD activities; however, if there is an amount in excess of this rate, the balance may be paid from discretionary SGF. Breakfast may be claimed if it is necessary to leave home before 7:30 a.m. Dinner may be claimed if it is not possible to return home by 6:30 p.m. **Breakfast $15, Lunch $20, Dinner $30 including GST and a reasonable tip, or as specified at the yearly Board Organizational Meeting.**
Accommodations	Reimbursement for actual, reasonable accommodations. Employees are encouraged to share rooms when traveling on Division business. Where possible, employees shall ask for Government of Alberta room rates when booking hotel rooms. Reimbursement will be for one night prior to the conference and/or the night following the last day of the conference, only if it is not feasible to travel the same day. Additional nights will be the responsibility of the employee unless extenuating circumstances exist and are approved in advance.

Professional Development Registration Fees	Reimbursement for registration costs for courses or classes, as pre-approved by the immediate supervisor. Please note, a class with instruction will be considered PD, but a membership will not (i.e. golf lessons would be reimbursed but a golf membership would not). These classes are at the discretion of the Principal or Supervisor and each school or department may approve different activities.
Overnight Professional Development	Any professional development that requires overnight accommodation must be pre-approved by the Superintendent/Designate.
Teachers' Convention/ Institute Days	Institute Days or Teachers' Convention are not Division PD days. Teachers are expected to attend as a regular work day so meals or mileage will not be reimbursed.
Business use of personal vehicles	When employees use their personal vehicle on Division business, employees will receive reimbursement as decided by school administration, but reimbursement cannot exceed Board approved rates per kilometer. Travel must be by the most direct, practical route to the business destination. Each employee will claim the distance from their main work site to the business destination, as established by the Division mileage chart or as calculated by Google Maps. This guideline applies to PD, sports and other school related activities. When an employee stops for business purposes at a site other than their work site, on their way to or from work, at the beginning or end of their work day, they will be reimbursed for kilometers one way from their work site to that site. If he/she returns to their normal work site, he/she will be reimbursed for the round trip. Employees will not be reimbursed for kilometers travelled to purchase resources for their school or department. However, if the purchase of resources or the travel for banking services is a regular part of the employee's job description, reimbursement may be considered by the immediate supervisor. **Employees will be reimbursed at a maximum of the Board pro-rated monthly approved rate of travel on Division business.**
Air travel	The most economical airline accommodations (i.e. economy, coach, tourist, excursion, discount flights) consistent with the business schedule requirements are to be used. Travel is to be planned to take advantage of any possible discount fares. First class and business class airfare will not be reimbursed unless approved by the Superintendent in advance. Air travel will be reimbursed only for that portion which is directly related to Division business. If you extend the duration of a business trip by use of personal or vacation time, thereby qualifying the entire trip for a reduced fair, the Division will reimburse the lesser of the total actual fare (including the airfare for a side trip) or the airfare authorized for the business trip only.
Parking Fines & Tickets	The Division is not responsible for employees that receive parking fines or traffic tickets while on Division business. These will not be reimbursed.

Personal expenses	The Division will not reimburse personal expenses. If expenses of a personal nature including: hotel shop purchases, laundry, valet, non-business telephone calls, movie charges, health club use, alcoholic beverages, or sundry items are charged against the room, the amount so charged is to be deducted from the expense claim submitted to the Division.
Spouses (and families) traveling with employees	When traveling with a spouse or family, employees are expected to pay the additional cost, if any, for a double room.
Gratuities / Tips	The Division will reimburse reasonable and actual gratuities disbursed for business purposes by employees while traveling on approved Division business.
Parking	The Division will reimburse reasonable and actual parking costs disbursed for business purposes by employees while on approved Division business. Actual receipts must be provided where possible.
Other expenses	Original receipts with GST number indicated are required. Debit card or Visa slips are not acceptable receipts. Receipts with personal expenses included will not be accepted.
Air Miles	Collecting of personal Airmiles on School or Division expenses is not allowed.
Partial Reclaims	If only a portion of a PD expense is being reimbursed, the portion to be reimbursed must be clearly identified on the backup.
Expense	An employee must have incurred an expense in order to make a claim.

SUBMITTING EXPENSE CLAIM FORMS

Expense claim forms are to be submitted by employees on a timely basis (no later than six (6) months) following an approved trip. Every attempt is to be made to submit receipts for reimbursement prior to the year-end cut-off in mid-September. Expense claim forms are to be signed by the employee and the Principal, Superintendent or designate. Employees that travel frequently on Division business are to submit their expense claim forms at the end of each month.

When reporting expenses, the following information is required:

- Dates and locations of departure and return for each trip
- Reason for the claim or the description of the activity
- Explanation of out-of-the-ordinary amounts claimed (i.e. name(s) of individual(s) attending a luncheon if they have not paid for their own portion and claimed it individually).

Expense claim forms will only be reimbursed by Division office. Schools are not authorized to reimburse employees directly, and then seek reimbursement from Division office.

Receipts – An itemized receipt must substantiate lodging costs, airline travel, meal cost, supplies purchased, etc.

- The receipt must show the amount, date, place, and nature of the expense.
- The receipt must be attached to, and submitted with, the expense claim form.
- Personal credit card slips and debit slips are not itemized receipts as they do not provide details of the expenses being claimed and usually do not identify the GST number of the vendor. The Government of Canada requires a GST number on receipts to allow the Division to claim our GST rebate.
- Receipts with personal expenses included will not be accepted.

Out-of-Province / International Travel – must be preauthorized by the Superintendent.

Reference: Section 18, 20, 60, 61, 96, 113, 116, 117 Education Act
Section 248L, Canada Tax Act
Canadian Income Tax Regulation 068/2001