

EMPLOYEE REIMBURSEMENT FOR WORK-RELATED EXPENSES, HOSTING, AND TRAVEL

Background

Employees are reimbursed for expenses while on or carrying out approved school division business.

1. This Administrative Procedure provides a framework of accountability and rules to guide the effective oversight of public resources in the reimbursement and payment of travel, meal, hospitality, and other expenses and allowances not addressed by regulations under the Public Service Act. This Administrative Procedure ensures fair and reasonable practices and that individuals are appropriately reimbursed for costs incurred on Grande Yellowhead Public School Division Business.

Both Claimants and Approvers shall take the following principles into account in determining whether to make claims for and authorize reimbursements and allowances:

- a. taxpayer dollars are to be used prudently and responsibly with a focus on accountability and transparency;
- b. travel, meal, hospitality, and other expenses must support Grande Yellowhead Public School Division objectives;
- c. travel, meal, hospitality, and other expenses must be demonstrated to be necessary and economical with due regard for health, safety, and security;
- d. only legitimate and approved expenses, incurred regarding Grande Yellowhead Public School Division business, may be reimbursed;
- e. prior approval to incur expenses is obtained where appropriate;
- f. accommodation and vehicle providers available under standing offers are presumed to provide the most significant overall value; and
- g. claims should be:
 - i. able to withstand scrutiny by the Auditor General of Alberta and members of the public;
 - ii. adequately explained and documented;
 - iii. reasonable; and
 - iv. appropriate.

Interpretation

2. In this administrative procedure:
 - a. "Approver" means, concerning a Claimant, an individual with the authority to approve reimbursements or allowances under this administrative procedure;
 - b. "Claimant" means any individual who seeks reimbursement of an expense or payment of an allowance under this administrative procedure;

- c. "Grande Yellowhead Public School Division Business" means activities intended to promote and achieve the goals and objectives of the school division;
- d. "Hospitality Expenses" means any expenses incurred concerning hospitality provided to staff, guests of the school division, or individuals otherwise not engaged in work for the school division as a matter of courtesy or to facilitate school division business, to the extent such expenses are not recovered from the attendees, including and without limitation, activities such as:
 - i. Professional development;
 - ii. School leadership professional development retreats;
 - iii. Superintendent's Youth Council;
 - iv. Division Committees;
 - v. Stakeholder Engagement;
 - vi. Conversations with representatives from other school divisions or government;
 - vii. Meetings with publicly funded organizations, business/industry, public interest groups, and labor groups.
- e. "Work Area" means, concerning a Claimant, any point within and up to **25 kilometers** outside the municipality where the Claimant's office or primary place of work is located. **Mileage cannot be claimed within the work area.**
- f. for any Claimant who does not have an office or primary place of work, the geographic area in which the terms require the employee of their employment to carry out their assigned duties; and
- g. "Working Session Expenses" means any expenses incurred concerning food or non-alcoholic beverages provided to individuals and to any third parties attending meetings to facilitate School Division Business.

General Requirements and Authority

3. The following must be respected:

- a. no expense may be reimbursed or allowance paid except under this administrative procedure;
- b. reimbursement and allowance may only be made in respect to expenses, or the portion of costs, incurred about Grande Yellowhead Public School Division business, approved by the Superintendent of Schools, or otherwise expressly stated in this administrative procedure;
- c. a Claimant shall not claim, and an Approver shall not approve reimbursement and an allowance in respect of the same expense or the same portion of a cost;
- d. a Claimant shall not claim, and an Approver shall not approve reimbursement of alcohol as part of a travel or meal expense;
- e. Individuals incurring hospitality expenses, working session expenses, travel, meal, accommodation, or related incidental expenses, and other costs expressly described in this administrative procedure with a School Division Procurement Card shall adhere to the requirements governing reimbursements and allowances insofar as possible;
- f. Expenses incurred by one individual on behalf of another/others must be attributed to the individual(s) for whom those expenses were incurred;
- g. All claims and approvals must be explained and documented, including who attended the event and what the event entailed; and
- h. A claim for reimbursement or allowance must be made within a reasonable time after the expense or occasion giving rise to the claim.

4. Unless otherwise expressly set out in this policy, a Claimant seeking reimbursement of an expense or payment of an allowance must:
 - a. In the case of reimbursement or allowance, submit a written statement signed by the Claimant and the Approver and attesting by the Claimant that the expense:
 - i. was incurred about Grande Yellowhead Public School Division Business; and
 - ii. has not been claimed previously.
 - b. Additionally, in the case of reimbursement, submit:
 - i. a detailed itemized receipt, or
 - ii. if no receipt is available, a written statement signed by the Claimant and the Approver and attesting by the Claimant as to why a receipt cannot be provided.
5. Approvers and Claimants are accountable for their decisions, which must be:
 - a. subject to good judgment and informed knowledge of the situation;
 - b. exercised in appropriate circumstances; and
 - c. compliant with the principles and requirements set out in this policy.
6. Approvers must document their rationale for approval decisions for each claim where they have exercised discretion.
7. It is the responsibility of both the Approver and the Claimant to work out appropriate arrangements that would meet the test of being fair and equitable.
8. A Claimant may elect to personally incur expenses exceeding those permitted or approved under this policy. A Claimant must clearly distinguish between business and personal expenses.
9. When a Claimant receives a discount, credit, or bonus for travel that reduces the original travel cost when the expense is incurred, the Claimant may only claim reimbursement of the net expense.
10. When a Claimant is charged GST on an expense reimbursable under this administrative procedure, the Claimant shall be reimbursed either the total amount shown on the receipt, including the GST, or the maximum reimbursable amount, whichever is less. GST and other taxes cannot be claimed on allowances.
11. A Claimant must repay a reimbursement to the extent the related expense is credited or refunded.

Reimbursement of Travel Expenses and Allowances

12. Claimable Expenses with a Receipt

Subject to any requirements, a Claimant may claim reimbursement of the following expenses incurred by traveling for Grande Yellowhead Public School Division Business;

- a. Airfare;
- b. Automobile rental;
- c. Rail fare;
- d. Baggage charges for economy flights;
- e. Excess baggage charges where extra equipment is required because of duties being performed;
- f. Charges for electronic communication related to division business;
- g. Charges for business-related phone calls; however, phone plans will not be provided to employees who are on vacation or leave;
- h. Inter-municipal bus fares, including airport bus; and
- i. Internet connectivity in hotels, airplanes, or other public places.

Expenses and Allowances While Travelling on Grande Yellowhead Public School Division Business

13. Travel by air

- a. An Approver shall only approve economy class air travel unless the Claimant uses personal funds to pay the difference for an upgrade;
- b. Seat selection (in economy class) and baggage fares can be approved at the discretion of the Approver based on the options provided by the airline.
- c. An Approver may approve business class air travel:
 - i. If a medical condition necessitates an upgraded travel class and a supporting physician's note is provided before booking; or
 - ii. For a demonstrated business reason.

Other Travel Routes or Modes of Transportation

14. If an Approver has authorized transportation by a Claimant that is not the most direct, practical, or cost-effective in the circumstances, the Claimant may claim the lesser of:
- a. The actual expenses of the transportation; or
 - b. An allowance equivalent to the cost of the most direct, practical, or cost-effective route and mode of transport.

Travel Outside of Canada

15. When traveling outside Canada, a Claimant may be reimbursed for procuring a business visa or passport and related expenses, where required and where the Claimant does not hold one. A Claimant shall be paid in Canadian currency for any allowances related to foreign travel or for reimbursement for expenses incurred in a foreign currency and supported by receipts.

Procedures

16. Nothing contained within this Administrative Procedure supersedes:

- a. Administrative Procedure 423 – Professional Growth of Teachers;
- b. Administrative Procedure 443 – Professional Growth of Support Staff; or
- c. Administrative Procedure 515 – Purchasing.

Where these documents conflict with this Administrative Procedure, the former will prevail.

17. The supervisor must approve all expenses incurred concerning purchasing goods or services.
 - a. It is recommended that personal credit cards are not to be used to purchase goods and services when a division purchasing card is available. Using a division purchasing card provides tracking capabilities and can assist in negotiating reduced prices for the Division.
18. When a supervisor or principal directs a staff member to attend a meeting, professional development activity, or training opportunity, the staff member will be reimbursed for expenses at Division rates.
19. Incurred expenses are to be at a reasonable cost to the Division unless the employee chooses to pay for an upgrade for hotel or travel from personal funds.
20. Employees must submit a completed Expense Reimbursement Claim (Form 513-01) with supporting documentation to Accounts Payable personnel to be reimbursed.
 - a. All expense reimbursement claims will only be paid via direct deposit to the bank account on file. The default is the bank account set up through payroll unless otherwise specified (Form 513-02).
21. Expense Reimbursement Claims (Form 513-01) must be submitted within thirty (30) calendar days of the end of the month in which the expense was incurred.
 - a. Expense claims will be processed with rates in effect at receipt by Accounts Payable personnel.
 - b. Expense Reimbursement Claims (Form 513-01) submitted after thirty (30) calendar days of the end of the month in which the expense was incurred may be reimbursed, subject to the approval of the Secretary-Treasurer.
 - c. Expense Reimbursement Claims (Form 513-01) submitted after September 30 of the current school year for expenses incurred before September 1 will not be reimbursed.
22. Reimbursement claims must be supported with appropriate receipts and descriptions indicating the nature of the expense.
 - a. Receipts are to include;
 - i. The vendor;
 - ii. A detailed description of the items purchased;
 - iii. Contact information of the vendor, including GST registration number; and
 - iv. When a meal is purchased or hosting is provided, the purpose of the meeting and a list of attendees is to be provided.
23. The Division will reimburse employees for fair and reasonable travel, accommodation, and subsistence expenses while on approved business as follows:
 - a. Reimbursement for expenses incurred through personal vehicles while on business shall be at the school division kilometer rate.

- b. A travel allowance for using a personal automobile will be paid at a division rate of 0.57 cents per kilometer. Employees claiming the kilometer rate reimbursement for the use of individual vehicles shall be subject to the following:
 - i. Employees are responsible for the insurance coverage on their vehicle, including any cost for additional coverage required for vehicle use while on Division business;
 - ii. Expenses incurred for travel between an employee's residence and their designated workplace will not be reimbursed by the Division; and
 - iii. Travel distances from the employee's designated workplace will be calculated on a return route.
- c. Should employees prefer to use a private vehicle to travel to areas serviced by airlines, they will be paid at the established rate per kilometer or at the cost of the same trip by regular economy airfare plus the cost of ground transportation, whichever is lower.
- d. Should employees prefer to use a rental vehicle to travel instead of their car, they will be paid at the established rate per kilometer or the cost of the rental vehicle plus operating expenses supported by receipts, whichever is lower.
 - i. Employees who choose to rent a vehicle, must also take vehicle insurance offered by the rental company for damage and liability.
- e. Parking fees will be reimbursed at cost and must be supported by receipts.
- f. Travel insurance charges for delays, cancellations, and lost baggage will be reimbursed at cost and must be supported by receipts but will exclude medical insurance as this is provided through employee benefit plans.

24. The Division will reimburse for accommodations as follows:

- a. Accommodation will be reimbursed at cost and must be supported by receipts. Accommodations at conference events will be approved, and employees' funds must pay for upgrades. Fiscal restraint is to be exercised in accommodation arrangements, understanding that seasonal rates cannot be avoided; or
- b. An allowance of thirty dollars (\$30.00) per night will be paid for using private accommodation.

25. In cases where receipts are not available or where meals were not included in a conference registration fee or other meeting, the employee may claim for each:

- a. Breakfast the per diem of \$13.00
- b. Lunch the per diem of \$18.00
- c. Dinner the per diem of \$28.00

26. It should be noted that approved leaders and administration hosting working business meetings at designated educational conferences or other events may exceed the per diem for individual reimbursement. As such, organizers will arrange the most reasonable options for such meetings.

27. Work-related costs away from employees' designated worksite, specifically internet connection and cellular phone, may be reimbursed if the supervisor or principal is satisfied that the expense is required to carry out the respective responsibilities.

28. Voluntary service tipping is not to exceed twenty per cent (20%).

29. School-generated funds shall not be used to pay for expenditures for which the Division allocates funds. They must be used for the purpose for which the funds were raised.

Reference: Section 33,52,53,68,196,197,204,222,225 Education Act
Section 248L, Canada Tax Act
Canadian Income Tax Regulation 6801
Public Service Act 2023

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