

Revised: August 2025

Background

The Division has employees that attend conferences and meetings, and engage in other activities where they incur expenses, while conducting business on behalf of the Division. It is necessary to reimburse employees for appropriate expenses incurred while conducting Division business, on a fair and consistent basis, throughout the Division. With respect to operating the Division in a sound and prudent fiscal manner, the Board's [Financial Guidelines Policy](#) delegates to the Superintendent to *"not expend more funds than are received or otherwise available in a fiscal year"*.

Procedures

1. All expense claims shall adhere to Division regulations and are only for Division approved business as determined by the employee's supervisor or the Superintendent or designate.
2. All claims shall be supported by original detailed receipts, unless where allowed otherwise by this procedure or the Superintendent or designate.
3. If expenses are claimed by one employee for other employees, details need to be provided including the names of the other employees, reason for including other expenses, explanation of the expenses and the relationship to the claimant.
4. The Superintendent or designate has the authority to determine "reasonableness" of all extraordinary claims and may approve exceptions to Division regulations for expense claims resulting from extraordinary circumstances.
5. All employees shall not authorize or recommend expense reimbursement of claims that are not within their approved budget limits or within the scope of responsibilities for which the budget was provided, without prior approval of the Superintendent or designate.
6. The following outlines the categories of expenses that may be claimed, limits on amounts claimed and processes to follow, including approval required:
 - 6.1 Use of Personal Vehicles
 - 6.1.1 Costs incurred while using personal vehicles to attend approved conferences or meetings, or to conduct other approved business on behalf of the Division, will be reimbursed for the actual distance traveled at the rate posted on the expense claim form for both in-town and out-of-town travel.

This mileage will be reviewed regularly in August of each year, and adjusted, if deemed appropriate, effective the first of September. Information to influence a decision to maintain or adjust the rate of reimbursement will be based on the rate per kilometer for the applicable year from three sources. In addition, the economic status of the School Division will be a consideration. The three sources, in no particular order, are: Treasury Board of Canada: Alberta rate per kilometer. [Treasury Board of Canada Rate](#), The Government of Alberta Travel, Meal and Hospitality Expense Policy: [Government of Alberta Travel Policy Rate](#), and Alberta Health Services Travel, Hospitality, and Working Sessions Expenses – Approval, Reimbursement, and Disclosure: [Alberta Health Services Travel Rate](#).

- 6.1.2 When a number of employees are traveling by vehicle to the same destination, where possible, shared transportation should normally occur to reduce travel costs. Individual reimbursement will be considered where warranted.
- 6.1.3 All employees should utilize Division vehicles, where practical, when one is available for Division business.
- 6.1.4 Employees who use their personal vehicle on a regular basis, for work purposes, may be asked to produce maintenance records for their vehicle.
- 6.1.5 Any applicable insurance coverage regarding business use of a personal vehicle shall be the responsibility of the employee.

6.2 Parking

- 6.2.1 Parking costs can be claimed with a receipt when using a personal, Division or rental vehicle at a conference, meeting or while conducting other approved business on behalf of the Division.
- 6.2.2 Metered parking costs, while on approved Division business, can be claimed without receipts, assuming the claim is reasonable. When claimed, the following needs to be provided in writing: date, location, cost, duration and times of the parking, and the nature of the business being conducted.

6.3 Taxis, Hotel Vans, Shuttle Buses and Vehicle Rentals

- 6.3.1 Airport shuttle buses or hotel vans should be used for transfers from the airport to the hotel while at a conference or meeting, if the cost is less than using a taxi. If more than one employee is traveling, then a shared taxi may be less costly.
- 6.3.2 Prior written approval shall be obtained from the employee's respective supervisor for all vehicle rental claims.
- 6.3.3 Vehicle rentals and parking for vehicle rentals may be approved by the employee's supervisor when it is less expensive than taxi, airport van, shuttle, etc. based on the number of employees traveling together. Documentation supporting this shall be included with the claim.
- 6.3.4 Vehicle rental and parking may be approved, even if more expensive than a taxi, if approved by the Superintendent or designate due to extraordinary circumstances. Such circumstances may include the reasonability or availability of other forms of transportation.
- 6.3.5 Vehicle rental expenses can be claimed for appropriate rental vehicles taking into consideration the road conditions and number of employees and students. Under no circumstances is the rental of a 12 or 15 passenger van allowed, whether or not there are fewer passengers or if seats have been removed. This is due to safety concerns associated with this type of vehicle.
- 6.3.6 Actual vehicle rental and gas receipts shall be retained and forwarded for reimbursement.
- 6.3.7 Unless not possible, vehicles shall be rented in the Division's name and insurance offered by the rental company shall be purchased. Regardless of whether the vehicle is rented in the Division's name, school's name or the employee's name, rental company insurance shall be taken out. Liability insurance provided through a personal credit card is not sufficient. Personal insurance

usually does not cover such items as the loss of use of the rental vehicle and lost revenue claims by the rental company. Furthermore, claims usually will be made by the credit card company against the Division's insurance in the event that the employee was on Division business.

6.4 Air Travel

- 6.4.1 Normally, the most economical method of travel should be taken, however, flying expenses will be considered where reduced travel time is a legitimate consideration.
- 6.4.2 Air travel to attend approved conferences, meetings, or to conduct other business on behalf of the Division, will be reimbursed at economy fare only. Any air travel at higher than economy fare shall require approval by the Superintendent or designate.
- 6.4.3 If an employee stays over Saturday night to reduce the flight cost, the Division may reimburse actual expenses incurred, allowed by the Division regulations, up to what the total flight cost would have been if the employee had not stayed a Saturday night. These expenses may include expenses for Saturday hotel and meals and any other days, with prior approval of the Superintendent or designate.
- 6.4.4 Both original airline tickets/electronic tickets and boarding passes shall be retained and forwarded along with the expense claim even if paid for by the Division not the employee.
- 6.4.5 Flight cancellation and flight accident insurance, if purchased, will not be reimbursed due to the limited coverage it provides for the cost of the coverage purchased.

6.5 Accommodations

- 6.5.1 Lodging will be reimbursed up to the actual reasonable cost of a single person accommodation or prorated if more than one employee is sharing accommodation.
- 6.5.2 Original hotel bills submitted shall be itemized bills rather than only credit card receipts.
- 6.5.3 Room related charges such as movies, mini-bar, etc. will not be reimbursed unless they are allowable expenses by this procedure (e.g. meal claim). Room service for meals is allowed, but amounts claimed shall be according to this procedure.
- 6.5.4 Where rates are lower, accommodations should be made at one of the hotels listed in on the Government of Canada's "Accommodation and Car Rental Directory". Employees of the Government of Alberta, which includes Division employees, can utilize the approved government rates, when on Division business. To book, follow the instructions on the website.
- 6.5.5 Employees traveling to a conference, meeting or other Division business with their families shall only submit expense claims based on a single person rate for all accommodations (and other reimbursable expenses).

6.6 Meals

- 6.6.1 In-town meals can only be claimed if recommended by the employee's supervisor and approved by the Superintendent or designate. Reimbursement of in-town meals will only be considered on an extraordinary basis, where Division business was required to be conducted over mealtime periods. Employees shall submit a Division expense claim form for reimbursement.
 - 6.6.1.1 Meals charged on a divisional MasterCard should also adhere to the following recommended allowances.
 - 6.6.1.2 As per the Government of Alberta regulation regarding meal expenses, there is a recognition that some venues do not provide meal options that fit within the recommended price guidelines below. When the actual meal cost is greater than the recommended allowance, the employee may purchase a meal of reasonable expense. Upon submission, a comment should be made in the notes section of the Mandatory Business Justification in Spend Dynamics.

- 6.6.2 Out-of-town meals on approved Division business can be claimed and must fall within the following allotments:
 - 6.6.2.1 Breakfast Single meal cost should not exceed \$20.00.
 - 6.6.2.1.1 Entitlement is if the time of departure from the office or home is 7:30 a.m. or earlier;
 - 6.6.2.1.2 Or the time of return to home or office is 8:00 a.m. or later;
 - 6.6.2.2 Lunch Single meal cost should not exceed \$25.00.
 - 6.6.2.2.1 Entitlement is if the time of departure from the office or home is 11:30 a.m. or earlier;
 - 6.6.2.2.2 Or the time of return to home or office is 12:30 p.m. or later;
 - 6.6.2.3 Dinner Single meal cost should not exceed \$35.00.
 - 6.6.2.3.1 Entitlement is if the time of departure from the office or home is 5:30 p.m. or earlier;
 - 6.6.2.3.2 Or the time of return to home or office is 6:30 p.m. or later;
 - 6.6.2.4 The allowances indicated above are not cumulative in nature; and
 - 6.6.2.5 In the event that breakfast is provided as an inclusive cost at a hotel, or when any meal(s) are provided at a conference, expense reimbursement is not permitted.
- 6.6.3 All meals being claimed shall require a receipt. Meal receipts shall be itemized receipts, rather than just credit card receipts for all out-of-pocket expense reimbursement requests. For all meal purchases on a divisional MasterCard, the itemized receipt is also required; in the event that the itemized receipt is missing, a missing receipt form must be attached.
- 6.6.4 All U.S. and out-of-country meals can be claimed up to the maximum allowable claim per meal of that country's currency. The Superintendent or designate can approve expenses up to actual reasonable costs where extraordinary circumstances prevail.
- 6.6.5 Meals included in the cost of a conference, during a meeting, or served during airplane flights cannot be claimed for compensation without supporting rationale or explanation of circumstances and approval by the Superintendent or designate.
- 6.6.6 Alcohol or entertainment expenses shall not be claimed.

6.7 Gratuity Expenses

- 6.7.1 Actual meal expense reimbursement and maximums allowed, includes GST and reasonable tips not normally exceeding 15%. There is a recognition that some restaurants will charge an automatic gratuity fee of 18% or more for groups. Employees who wish to tip in excess of the recommended allowance should feel free to contribute from their personal resources.
- 6.7.2 Tipping at hotels may be claimed, without receipts, up to a maximum of \$5.00 CAN or \$5.00 U.S., if in the U.S., both at check-in and check-out for baggage handling and storage.
- 6.7.3 Other tips, where reasonable, may also be considered but will require the approval of the Superintendent or designate.

6.8 Dry Cleaning/Laundry Expenses

- 6.8.1 Reasonable dry cleaning/laundry expenses may be considered for reimbursement in whole or in part if the approved trip is more than five days in duration. Reimbursement shall require a written rationale and approval of the Superintendent or designate.

6.9 Communication Expenses

- 6.9.1 Employees should use Division phones/computers for all communication.
- 6.9.2 Long distance phone calls for business purposes are reimbursable. A written explanation is required to be submitted with the claim verifying they are business calls.

6.9.3 Internet connection will be reimbursed for reasonable amounts. Onus is on the employee to check rates.

6.10 Registration Fees

6.10.1 Registration fees may be reimbursed up to the actual cost, with prior approval of the employee's supervisor.

6.10.2 Actual receipts shall be retained and forwarded with the approved expense form to obtain reimbursement.

6.10.3 Employees may also request that the Division provide direct payment of approved registration fees through a cheque requisition at the time of registration.

7. Submitting Claims

7.1 Expense claims should be submitted for reimbursement no later than one month after incurring the expenses. All claims shall be made in the fiscal year they were incurred. At August 31st year-end, the claims for the ending fiscal year shall be made by August 31st.

7.2 Late claims will only be considered for extraordinary reasons and shall require written explanation and approval by the Superintendent or designate. Extraordinary reasons may include the unavailability of a receipt, beyond the control of the employee.

7.3 Expense claims shall be submitted on the prescribed forms with required receipts, documentation, etc. and with the necessary approvals.

7.4 Original receipts are required, unless the Superintendent or designate approves otherwise due to extraordinary reasons upon recommendation by the Superintendent.

7.5 All claims must be submitted in full (with receipts), itemizing all expenses incurred, regardless of whether some expenses have been reimbursed by other sources or other means (purchasing cards, cheque requisition, invoice, etc.)

7.6 Any claims that need to be redone or changed after their initial submission (due to missing receipts or other changes) shall be completed within 14 days unless there are acceptable reasons and shall require the approval of the Superintendent or designate.

8. Approvals

8.1 Expense claims require, at minimum, authorization by the appropriate supervisor, or the employee responsible for the budget.

8.2 Supervisors are accountable for ensuring they only authorize or recommend reimbursement claims where allowed by this procedure and in the format required.

8.3 All claims require the approval of the Superintendent or designate.

8.4 The finance department shall not process any expense claims that are contrary to regulations or do not have the required approvals. Additionally, the finance department shall notify the claimant's supervisor and Superintendent or designate of any such claims.