

Administrative Procedure 513

EMPLOYEE BUSINESS EXPENSES

Background

There are times when employees may incur expenses while conducting business on behalf of the Division or when attending pre-approved Professional Development (PD). These business expenses will either be charged to the employee's purchasing card (Pcard), if a card has been issued to the employee, or reimbursed to the employee as outlined in this procedure and its appendices.

Employees incurring business expenses on behalf of the Division will ensure compliance with Division administrative procedures, in particular Administrative Procedure 405 – Staff Conflict of Interest and Administrative Procedure 515 – Procurement and Contracts.

Definition

Division Business: any school or department activity or purchase which supports the priorities and goals of Black Gold School Division.

Professional Development (PD): formal courses, conferences, seminars, and other professional learning events and associated costs including registration, travel, accommodations and meals.

Procedures

1. The procedures defined herein will be in effect for employee business expenses, regardless of the source of funding – school generated funds, school operating budget or department operating budget.
2. Employees will ensure all business expenses are reasonable, appropriate and practical. When making a purchase, employees are to be considerate of the responsibility of spending public dollars and ensure that all business expenses are able to withstand the scrutiny of auditors and members of the general public.
3. The Board will establish Division expense reimbursement rates annually for Trustees and employees at the next Board meeting following the Board's Organizational meeting date. The schedule will become effective the first of the month following the date of approval. Refer to Appendix B – Expense Reimbursement Rates.
 - 3.1 The Superintendent's business expenses will be reimbursed in accordance with Schedule 2, section 7 of the Superintendent of Schools Regulation, AR 98/2019, which shall take precedence over this administrative procedure.
4. Allowable business expenses may be reimbursed if an employee pays the expenses from personal funds (gift cards will not be considered personal funds and will not be reimbursed).

However, the Division requires that business expenses are paid directly, when possible, using other procurement and payment methods such as purchase orders, vendor invoices or Pcard.

- 4.1 Employees who have been issued a Division p-card will charge allowable business expenses to the card. Any business expenses that are allowable but where a Pcard is not accepted by the vendor will be paid by the employee, to be subsequently reimbursed.
- 4.2 Employees who are required to incur business expenses on a frequent basis will be issued a Division Pcard to minimize the administrative costs associated with processing employee reimbursements.
5. The employee's direct supervisor must review and approve all employee expenses. Division Pcards may not be used to pay for meals as there is a significant amount of paperwork required to reconcile and repay the overage when the cost of the meal exceeds the maximum allowable claim.
6. An employee must have incurred an expense in order to make an expense claim.
7. Expense reimbursements for activities on behalf of the Division will be covered by the department or school budget attached to the employee.
8. An amount of money will be established each year at budget time for planned employee attendance at seminars, training, courses, workshops and conferences. This budget will be used for travel, meals, accommodation, registration costs and substitute costs (if applicable).
9. Prior approval for any professional development within Alberta is required by the direct supervisor. Prior approval for any out-of-province professional development is required by the Superintendent and supported by the direct supervisor.
10. Expenses incurred by Trustees, the Superintendent and the Associate Superintendent, Business and Finance related to business travel, professional development and professional membership dues will be reported quarterly on the Division website.
11. All employees are advised that expense reimbursements may become a matter of public record.
12. Refer to Appendix A for expense reimbursement details.
13. Refer to Appendix C for the approved mileage chart.

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

Form: 513-1 Missing Receipt Documentation