Appendix A – EXPENSE REIMBURSEMENT DETAILS

Expense Claim forms or Professional Development (PD) Reimbursement 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 and supervisors 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 travelling and convenience.

Expense Type	Guidelines
Meals	Reimbursement will be at the actual amount of the meal expense up to the maximum meal rates established each year by the Board, which includes GST and a reasonable tip. Purchase cards may not be used to pay for individual meals. Alcohol will not be reimbursed; exceptions must be approved in advance and signed-off by the Superintendent or Associate Superintendent, Business and Finance. Meal expense claims will normally only be paid for meals which occur while on Division business outside of the Division boundaries, with the following two exceptions which may be approved by the direct supervisor: 1. Meal expense claims may be paid for pre-arranged group working lunches for Professional Development (PD) sessions or meetings when the sessions are scheduled for both the morning and the afternoon. Any lunch provided must be modest and reasonably priced, and should be served as a working lunch at the same location where the sessions/meetings are held. Group PD sessions and meetings must be held within Division boundaries. 2. Meal expense claims may be paid for dinners within Division boundaries if an employee or group of employees is required by their direct supervisor to work late on a workday and will not return home prior to 7:00 p.m., or if an employee is required to work on a non-workday. A receipt is required and the meal for individuals will be reimbursed up to the maximum of the Division expense reimbursement rate. The dinner for a group of employees must be modest and reasonably priced, and should be served at the same location where the sessions are held (e.g. pizza brought in for the evening of Parent-Teacher conferences). Any further exceptions to claiming meals which occur within Division boundaries must be approved in advance and signed-off by the Superintendent

	or Associate Superintendent, Business and Finance. As well, any meals provided as hospitality for guests of the Division which are greater than the allowable meal allowance, whether within or outside of the Division boundaries, must be approved in advance and signed-off by the Superintendent or Associate Superintendent, Business and Finance. A meal allowance may not be claimed if a meal is provided to the employee at no additional cost, unless the employee declines the meal because of a demonstrated dietary restriction. Breakfast may be claimed if it is necessary to leave home before 7:00 a.m. Dinner may be claimed if it is not possible to return home by 7:00 p.m.
Accommodations	Reimbursement for actual, reasonable accommodations. Employees are encouraged to share rooms when travelling on Division business. Where possible, employees will ask for Government of Alberta room rates when booking hotel rooms. The cost of upgrades to the basic accommodation will not be paid by the Division. 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 the conference starts or ends. Additional nights will be the responsibility of the employee unless extenuating circumstances exist and are approved in advance.
Professional Development Registration Fees	Reimbursement for actual registration costs for courses, conferences, seminars and other professional learning events, as pre-approved by the direct supervisor.
ATA Reimbursement Professional Development Registration Fees	The Alberta Teachers Association (ATA) will reimburse an amount set by the ATA of a teacher's professional development registration fees. Teachers are to submit the expenses to the Division and the Division will invoice the ATA directly for reimbursement. Teacher's should claim up to the maximum amount allowable from the ATA and then claim the remaining portion from the Division.
Teachers' Convention	Teachers are expected to attend Teachers' Convention as a regular work day so all expenses incurred 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 (refer to Appendix C). If the destination is not listed on the mileage chart, a Google map must be attached to the expense claim. This guideline applies to PD, extra-curricular activities 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 they return to their normal work site, they will be reimbursed for the round

	trip. Employees will not be reimbursed for kilometers travelled within a municipality. However, if the travel is a regular part of the employee’s job description, reimbursement may be considered by the direct supervisor. Some employees are required to use their personal vehicle to regularly visit schools or job sites (in the case of Off-Campus Coordinators) as a part of their job description. As such, some insurance providers require their clients to have “business use” vehicle insurance coverage and charge a premium for the coverage. These employees will be reimbursed a maximum of $500 per year for the additional insurance premium. A letter is required from the insurance provider confirming the additional premium and the period for which the additional premium applies.
Air Travel	The most economical airline accommodations; e.g. economy, coach, tourist, excursion, discount flights consistent with the business schedule requirements are to be used. Travel should be planned to take advantage of any possible discount fares. First class and business class airfare, preferred seating and travel insurance will not be reimbursed unless approved by the Superintendent or Associate Superintendent, Business and Finance in advance. Air travel will be reimbursed only for that portion which is directly related to Division business. If the duration of a business trip is extended for personal or vacation purposes, 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 must be paid directly to the hotel.
Spouses (and families) Travelling with Employees	When travelling 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 travelling 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 must include transaction date, vendor name and GST number when required. Debit or credit card slips are not acceptable receipts. Receipts with personal expenses included will not be accepted.
Partial Reclaims	If only a portion of a PD expense is being reimbursed, the portion to be reimbursed must be clearly identified on the attached supporting documentation.

SUBMITTING EXPENSE CLAIM FORMS

Business expense claim forms will be made using the applicable Employee Expense Claim form available on Atrieve. Expense claim forms are to be submitted by employees on a timely basis, within thirty (30) calendar days of the end of the month in which the expense was incurred. Expense claim forms are to be submitted by the employee and approved by the direct supervisor. All employees are to submit their expense claim forms at the end of each month (one form for each month). To assist with year-end, August 31st expense claims are to be submitted as soon as possible after the 31st.

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 or purchase
- Explanation of out-of-the-ordinary amounts claimed; e.g., name(s) of individual(s) attending a luncheon if they have not paid for their own portion and claimed it individually.

Receipts

- An itemized original receipt must substantiate accommodation costs, travel costs, 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.
- All expenditures must provide adequate documentation explaining the nature and purpose of the expenditure. If the expenditure is for a PD session the name of the PD session must be provided, identifying which employees attended the session (by name or job classification).
- In the rare event that a receipt is missing or information is not legible on the receipt, Form 513-1 – Missing Receipt Documentation must be submitted. It is at the discretion of the employee's direct supervisor whether or not to accept or decline a submitted Missing Receipt Documentation form. A declined Missing Receipt Documentation form will result in the employee not receiving reimbursement for out-of-pocket expenses or, if the expense was made on a p-card, being required to reimburse the Division for the expenditure.