

# Administrative Procedure 531

## Business Administration

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## EMPLOYEE BUSINESS AND TRAVEL EXPENSES

### BACKGROUND

It is acknowledged that employees of the school and charter board members may be required or offered the opportunity to attend business and professional development activities.

Those individuals are entitled to reasonable reimbursement for their travel expenses while attending any such authorized out-of-town activities.

All claims must be reasonable and reflect prudence, good judgment, due diligence to reasonable economy and be defensible to a reasonable and impartial observer.

Travel and business expenses are in support of the Westmount Charter and the Three-Year Education Plan.

Claims must be submitted within 30 calendar days from the date the expense was incurred. Any expenses not claimed within this period may not be reimbursed.

### DEFINITIONS

The definitions listed in the following table apply to this administrative procedure.

<b>Alternative Accommodation</b>	Accommodation other than at a commercial establishment. It may be accommodation at a friend or family member's home.
<b>Business Expense</b>	Activities intended to promote and support Westmount's Charter and the Three-Year Education Plan.
<b>Claimant</b>	An individual who seeks reimbursement or payment of an expense under this Administrative Procedure.
<b>Corporate Event</b>	An activity held to facilitate Westmount Charter School's business at the worksite or in a meeting room. This would include meetings, in-house conferences, professional development sessions, parent-teacher conferences, etc.
<b>Food Service</b>	Meals and or meeting refreshments (food and/or non-alcoholic beverages) provided for employees and to any third parties for a corporate event.
<b>Hospitality</b>	A courtesy or protocol event in respect of the reception or treatment of guests of Westmount Charter School or individuals who are not engaged in work for Westmount Charter School.
<b>Protocol Event</b>	An activity that involves consideration for customs and regulations dealing with diplomatic or cultural formality, precedence and etiquette.
<b>Reasonable</b>	Expenses that are moderate, reflect prudence, good judgment, due diligence to reasonable economy and are defensible to a reasonable and impartial observer.
<b>Receipt</b>	The detailed receipt provided by the merchant/supplier detailing the goods or services and the amount of tax charged as part of the purchase. The credit card/debit card slip showing only the total dollar amount of the purchase does not qualify as a receipt and shall not form the basis for reimbursement.
<b>Supporting Documentation</b>	Any other information related to the transaction that adds to a review/audit understanding of the entry such as the credit card/debit slip.

<b>Travel</b>	A business activity whereby an employee or Board member must leave Calgary to fulfill Westmount business activity other than commuting to work.
<b>Working Session</b>	An event including Westmount employees and or Board members or individuals engaged in work for Westmount School held at a commercial eating establishment while in the course of conducting Westmount business.
<b>Westmount</b>	Westmount Charter School and /or Westmount Charter School Society

## **PURPOSE**

To facilitate travel and business expenses in support of Westmount's Charter and the Three-Year Education Plan while maintaining appropriate controls and accountability.

To state the means by which one having personally incurred business expenses, travel and hospitality related expenses can claim reimbursement.

To ensure only properly documented and supported expenses related to approved school business expenses, travel and hospitality are reimbursed.

## **PROCEDURES**

### **1. Supporting documentation**

- 1.1 Original receipts must be attached to support expense claim items. If original receipts are lost, the claimant must complete a declaration of lost receipt.
- 1.2 All business expenses, travel and hospitality transactions are subject to audit review, and require supporting documentation including:
  - 1.2.1 The name(s) of participant(s)
  - 1.2.2 The organization or company of the non-Westmount participants; and a description of the business purpose.

### **2. Approvals and accountabilities**

- 2.1 Formal approval must be obtained prior to arranging authorized travel as defined in this procedure. The superintendent's approval is required for all out-of-province travel.
- 2.2 Both the claimant and the approver are accountable for ensuring that claims for business expenses, travel and hospitality related expenses are in accordance with appropriate policies and procedures, and that the expenses were incurred for school business purposes only.
- 2.3 Approval for business expenses, travel and hosting expenses must be obtained from the next reporting level of authority (One-over-One Approval) before payment will be made. One-over-One approval may not be delegated to a lower level of authority.
- 2.4 The Treasurer, in conjunction with the Superintendent, shall determine and publish the limits and allowances set out in this Administrative Procedure.
- 2.5 Expenses will not exceed established limits.
- 2.6 Expenses resulting from misinterpretation or mistakes are not a basis for reimbursement or payment.

### **3. Hospitality may be extended to guests or individuals who are not employees of Westmount Charter School, with prior approval from the Superintendent or Board Chair.**

### **4. Food Service**

- 4.1 Food Service expenses may be incurred for:
  - 4.1.1 a corporate event

- 4.1.2 working session
  - 4.1.3 in accordance with sections 5-8 and 10; and
  - 4.1.4 for protocol events, in accordance with sections 5-10
- 5. For working sessions and corporate events greater than 2 hours and less than 4 hours, beverage and a light snack may be made available to a maximum of the approved Employee Expense Schedule of Limits and Allowances.
- 6. Food service can be provided where, due to operational limitations, meetings are required to occur early morning or after the participants' regular work day.
- 7. Food service expenses will not exceed the applicable allowance per person.
- 8. Claims for food service that exceed the maximum meal allowance may be approved by the Superintendent or Board Chair in limited and exceptional circumstances.
- 9. Notwithstanding section 5, Protocol Events of less than 2 hours may be approved for reimbursement of reasonable Working Session Refreshments/Appreciation in which the Protocol event supports Westmount's Charter or Three-Year Education Plan.
- 10. Alcohol may not be claimed and will not be reimbursed or paid for from Westmount school funds as part of a business expense of any nature.
- 11. Tobacco may not be claimed and will not be reimbursed or paid for from Westmount managed funds except for protocol events.
- 12. Cannabis and cannabis infused products may not be claimed and will not be reimbursed or paid for from Westmount managed funds.
- 13. Westmount may reimburse employees and Board members for the cost of conferences, professional dues, workshops, seminars and courses if:
  - 13.1 the expense incurred supports the Westmount Charter and the Three-Year Education Plan
  - 13.2 the expense has been approved in advance by the authorized approver and the superintendent or board chair.
- 14. Westmount may subsidize employees for personal cell phone use
  - 14.1 when the employee is required to have a cell phone to perform their duties, and
  - 14.2 if the employee does not have a Westmount issued cell phone.
- 15. The cell phone subsidy, as set forth in the Employee Expense Schedule of Limits and Allowances, is deemed to compensate for the reasonable business portion of the costs of ownership and operation of the cell phone and will cover such costs as damage, repair and replacement.
- 16. Employees will not be reimbursed for the purchase or replacement of cell phones for personal or Westmount business uses.
- 17. Travel
  - 17.1 Air Travel
    - 17.1.1 Arrangements should be made to secure the most economical and practical mode of travel. Air travel will be used only when ground travel does not meet the event schedule or distance or time constraint makes it impractical.
    - 17.1.2 The choice of airline or routing for business travel should be based on the lowest fare and agreements with contracted vendors, rather than on personal frequent flyer program incentives.
    - 17.1.3 Reimbursement is for actual fares paid. Claimants must submit their ticket (paper or electronic), proof of purchase (if not stated on ticket) and

boarding pass. Discrepancies will be reimbursed based on the lower of the two amounts.

17.1.4 Flight cancellation insurance enables the traveler to be reimbursed for the cost of the flight when cancellation was due to events that are not under their control, e.g. medical reasons. The cost of this insurance is reimbursable.

17.1.5 Excess baggage fees, as warranted by need, are reimbursable.

## 17.2 Vehicle Rental

17.2.1 Vehicle rental is to be limited to a compact, mid-size or full-size vehicle, depending on justifiable need and the prudent expenditure of school funds. For example, several cab rides could be more economical than a car rental and parking. The choice must be able to demonstrate cost savings. Reimbursable expenses include the rental fee, the kilometer/mileage charge by the rental agency, fuel charges and insurance coverage when applicable.

17.2.2 Rental of luxury vehicles is prohibited.

17.2.3 It is the responsibility of the traveler to ensure that they have the appropriate license to drive a vehicle while on school business.

17.2.4 It is the responsibility of the traveler to ensure that adequate insurance is in place for all drivers of the vehicle.

## 17.3 Private Automobile

17.3.1 Private automobiles used for school business within Alberta will be reimbursed at automobile allowance rates set by the Canada Revenue Agency. This rate includes the cost of fuel and vehicle "wear and tear". Kilometers to be reimbursed are based on the distance from the school to the event or from the claimant's residence to the event, whichever is the shortest.

17.3.2 Where possible, travelers attending the same event are expected to carpool so as to minimize travel costs.

17.3.3 Staff members traveling as passengers in a private automobile cannot claim mileage or the costs of any equivalent transportation.

17.3.4 Private automobiles used for school business are not covered by the school's insurance policy.

17.3.5 Claimants are advised to check with their insurance provider to secure any necessary additional insurance coverage. The school does not reimburse for personal insurance or registration costs.

## 17.4 Other Ground Transportation

17.4.1 Reasonable expenditures for taxis and public transportation to and from airports, between appointments, hotel locations and meeting places are reimbursable, including reasonable gratuities for service. Original receipts are required.

## 17.5 Accommodations

17.5.1 Reimbursement is limited to the single occupancy rate for standard accommodation, or whatever class of accommodation is the least expensive. Original itemized receipts must be submitted for reimbursement. Exceptions are to be pre-approved by the next reporting level of authority (One-over-One Approval).

17.5.2 Accommodations for one night before and after an event is acceptable if the start and end times warrant such travel logistics. Longer periods are

also acceptable if airfare savings can be demonstrated. Where applicable, dates should coincide with those on the air ticket.

17.5.3 The choice of accommodation should be based on business travel requirements rather than personal membership program incentives.

17.5.4 If the traveler stays in alternative accommodation with friends or family instead of at a hotel, they may be reimbursed as set forth in the Employee Expense Schedule of Limits and Allowances

#### 17.6 Meals

17.6.1 The purchase of alcoholic beverages is not reimbursable.

17.6.2 Per diems may only be claimed where meals have actually been consumed, e.g., per diems cannot be claimed where meals are already included in the conference fees.

17.6.3 The maximum per diem allowance is set forth in the Employee Expense Schedule of Limits and Allowances.

#### 17.7 Other Reimbursable Travel Expenses

17.7.1 Baggage fees,

17.7.2 Telephone calls and data communication charges related to school business,

17.7.3 Expenditures for off-campus parking, and

17.7.4 Conference/seminar registration fees, including fees for required conference activities; e.g. pre-conference workshops that may be optional but meet the needs of the school.

#### 17.8 Non-Reimbursable Travel and Business Expenses

17.8.1 Travel expenses of a traveling companion,

17.8.2 Business or first-class air travel,

17.8.3 Personal telephone calls,

17.8.4 In-room mini bar (snack & alcoholic beverages) and movies,

17.8.5 Laundry and valet charges,

17.8.6 Spa and fitness centre fees,

17.8.7 Alcohol and bar bills,

17.8.8 Loss of money or loss or damage to personal effects,

17.8.9 Costs resulting from cancellation or changes to transportation or accommodation arrangements, except where directed by their superordinate or in extenuating circumstances,

17.8.10 Advanced or preferred seat selection fees for flights under 5 hours,

17.8.11 Voluntary additional days beyond the business purpose of the trip,

17.8.12 Flight cancelation insurance,

17.8.13 Passports,

17.8.14 Any expense in excess of a reasonable amount,

17.8.15 Interest charges on either corporate or personal credit card balances,

17.8.16 Personal travel insurance

17.8.17 Additional private automobile insurance,

17.8.18 Conference activities that are considered optional, e.g. golf tournaments, and

17.8.19 Child/dependent care.

17.9 Combining School Business with Personal Travel

17.9.1 When combining business with personal travel, the school's responsibility is limited to the related reimbursable expenses (airfare, accommodation, food, etc.) that would be applicable to just the school business portion of the trip.

18. Hospitality

18.1 Hospitality expenses involving individuals external to the school and related to conducting the business of the school can be expended accordingly with prior permission of the Superintendent or Board Chair. Hospitality expenses may include food, alcoholic and non-alcoholic beverages, and social activities. Expenses should be kept to a reasonable cost and involve only those expenses appropriate to the objectives and/or significance of the event.

18.2 In keeping with the principle of one-over-one approval for Hospitality expenditures, the most senior Westmount employee in attendance is to pay and claim the related costs. The individuals hosted are to be clearly identified on the receipt submitted with the claim.

19. Goods and Services

19.1 The use of personal financial resources to purchase goods and services for school requirements is generally discouraged, however it is recognized that in some circumstances, this could be the most practical method available. Individuals may use personal resources to purchase goods and services of relatively low value while traveling on school business. It is expected that other purchase options such as *Corporate Purchasing Card* or *Purchase Order* be considered before ultimately resorting to the use of personal resources. Under no circumstances should personal resources be used to purchase restricted or controlled goods, or to circumvent school purchasing policies and procedures.

**Cross Reference:** AP-530 Authority and Approval

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**Due for Review:** June 23, 2028

## EXPENSE SCHEDULE OF LIMITS AND ALLOWANCES

Schedule used in conjunction with AP 531 Employee Business and Travel Expenses

Type	Allowance
Meals	
Breakfast	\$13.00/day
Lunch	\$18.00/day
Dinner	\$28.00/day
Working Session / Refreshments / Appreciation	\$5.00/person
Alternate Accommodation	\$35.00/night
Personal Vehicle Kilometer Allowance	The prevailing Canada Revenue Agency rate.
Third Party Vehicle Gratuity	Up to 10% of the actual expense