

Administrative Procedure 531

Business Administration

EMPLOYEE BUSINESS AND TRAVEL EXPENSES

BACKGROUND

Employees of Westmount Charter School (WCS) and members of the Charter Board may be required or authorized to incur business, travel, and professional learning expenses in support of school operations, governance, and strategic priorities.

Reimbursement of expenses shall reflect prudence, good judgment, reasonable economy, and be defensible to a reasonable and impartial observer. All expenses must directly support Westmount's Charter mandate and the Three-Year Education Plan.

This Administrative Procedure applies only to eligible employees and Board members. It does not apply to volunteers, contractors, or other external parties unless explicitly approved.

PURPOSE

The purpose of this Administrative Procedure is to:

- Establish clear and consistent rules for business, travel, hospitality, and professional expense reimbursement;
- Ensure expenses are reasonable, authorized, and appropriately documented; and
- Maintain transparency, accountability, and compliance with Alberta legislation and public-sector standards.

DEFINITIONS

The definitions listed in the following table apply to this Administrative Procedure:

Alternative Accommodation	Accommodation other than a commercial establishment, such as staying with friends or family.
Business Expense	An expense incurred to support Westmount's Charter mandate, operations, or Three-Year Education Plan.
Claimant	An employee or Board member seeking reimbursement under this Administrative Procedure.
Corporate Event	A work-related activity including meetings, professional learning, conferences, or parent-teacher events held on or off school premises.
Food Service	Meals or refreshments (non-alcoholic) provided in connection with approved business activities.
Honorarium	A nominal, one-time payment made to a non-employee in recognition of voluntary or gratuitous services. Honoraria are not intended to reflect market value of the time or effort expended and are taxable under CRA regulations.
Hospitality	Courtesy or protocol-related expenses are incurred for individuals who are not engaged in work for Westmount.
Medical Form Expense	An expense incurred by an employee for a medical practitioner to complete the initial medical documentation required for a short-term disability claim.
Protocol Event	An activity requiring consideration of cultural, ceremonial, or diplomatic customs.

Reasonable	Expenses that are moderate, prudent, economical, and defensible to an impartial observer.
Receipt	An itemized document from a supplier detailing goods or services purchased and applicable taxes. Credit/debit slips alone are not acceptable.
Supporting Documentation	Any additional documentation required to substantiate the purpose and legitimacy of an expense.
Travel	Authorized school business requiring travel outside Calgary, excluding normal commuting.
Working Session	A meeting involving Westmount employees or Board members held at a commercial eating establishment during the conduct of school business.

GENERAL REQUIREMENTS

- Claims must be submitted within 30 calendar days of the expense being incurred.
- Expenses not submitted within this period may not be reimbursed.
- All travel, hospitality, and professional learning expenses must receive prior approval from the appropriate authority before being incurred.
- All expense records, receipts, approvals, and supporting documentation shall be collected, used, stored, disclosed, and retained in accordance with the *Access to Information Act (ATIA)* and the *Protection of Privacy Act (POPA)*, as well as applicable records retention requirements.

PROCEDURES

1. Supporting Documentation
 - 1.1 Original itemized receipts must be submitted with all claims. If receipts are lost, complete a Declaration of Lost Receipt.
 - 1.2 All claims are subject to audit review and must include:
 - 1.2.1 Names of participants
 - 1.2.2 Organization of non-Westmount participants; and
 - 1.2.3 A clear business purpose.
2. Approvals and Accountabilities
 - 2.1 Prior approval is required for all travel. Out-of-province travel requires Superintendent approval.
 - 2.2 Both the claimant and the approver are accountable for ensuring expenses:
 - 2.2.1 Were incurred for legitimate school business; and
 - 2.2.2 Comply with this Administrative Procedure.
 - 2.3 Approval must follow one-over-one authorization and may not be delegated to a lower authority.
 - 2.4 Expense limits and allowances shall be established and published by the Secretary-Treasurer or Treasurer to the Board in consultation with the Superintendent.
 - 2.5 Expenses exceeding approved limits will not be reimbursed.
 - 2.6 Expenses resulting from error, misinterpretation, or personal preference are not reimbursable.
 - 2.7 Personal credit cards should not be used for purchases over \$250 where alternative purchasing methods are available. Frequent purchasers are expected to request a purchasing card.

3. Hospitality
 - 3.1 Hospitality for non-employees may be provided with prior approval of the Superintendent or Board Chair.
 - 3.2 Hospitality expenses must be reasonable, infrequent, and clearly related to school business objectives.
 - 3.3 Alcoholic beverages are not reimbursable and shall not be paid for from Westmount funds under any circumstances, including hospitality or protocol events.
 - 3.4 The most senior Westmount employee in attendance is responsible for payment and submission of the claim.
4. Food Service
 - 4.1 Food service may be provided for:
 - 4.1.1 Corporate events;
 - 4.1.2 Working sessions; and
 - 4.1.3 Approved protocol events.
 - 4.2 Food service expenses shall not exceed approved per-person limits.
 - 4.3 Alcohol, cannabis, and tobacco are not reimbursable under any circumstances.
5. Professional Learning and Fees
 - 5.1 Westmount may reimburse costs for conferences, workshops, courses, and professional dues where:
 - 5.1.1 The expense supports school priorities; and
 - 5.1.2 The appropriate authority has granted prior approval.
6. Cell Phone Subsidy
 - 6.1 A cell phone subsidy may be provided where:
 - 6.1.1 The employee is required to use a personal device for work; and
 - 6.1.2 A school-issued device is not provided.
 - 6.2 The subsidy is intended to offset the reasonable business use of a personal device and does not constitute reimbursement for the purchase, repair, or replacement of the device.
 - 6.3 Purchase or replacement of personal cell phones is not reimbursable.
7. Travel
 - 7.1 Air Travel
 - 7.1.1 Travel arrangements must be economical and practical.
 - 7.1.2 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.
 - 7.1.3 Reimbursement is for actual fares paid. Claimants must submit their ticket, proof of purchase, and boarding pass. Discrepancies will be reimbursed based on the lower of the two amounts.
 - 7.1.4 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.
 - 7.1.5 Excess baggage fees, as warranted by need, are reimbursable.

- 7.2 Vehicle Rental
 - 7.2.1 Vehicle rentals must be compact, mid-size, or full-size.
 - 7.2.2 Luxury vehicles are prohibited.
 - 7.2.3 It is the responsibility of the traveller to ensure that they have the appropriate license to drive a vehicle while on school business.
 - 7.2.4 It is the responsibility of the traveller to ensure that adequate insurance is in place for all drivers of the vehicle.
- 7.3 Private Automobile
 - 7.3.1 Mileage is reimbursed at the *Canada Revenue Agency (CRA)* rate.
 - 7.3.2 Kilometres reimbursed are the lesser of school-to-event or home-to-event.
 - 7.3.3 Where possible, travellers attending the same event are expected to carpool to minimize travel costs.
 - 7.3.4 Staff members travelling as passengers in a private automobile cannot claim mileage or the costs of any equivalent transportation.
 - 7.3.5 Claimants are responsible for ensuring appropriate personal insurance coverage when using a private vehicle for school business.
- 7.4 Ground Transportation
 - 7.4.1 Reasonable taxi, transit, and parking expenses are reimbursable with receipts.
- 7.5 Accommodations
 - 7.5.1 Reimbursement is limited to standard single-occupancy rates.
 - 7.5.2 Alternative accommodation may be reimbursed at approved rates.
- 7.6 Meals
 - 7.6.1 Per diems apply only when meals are not otherwise provided.
 - 7.6.2 Maximum allowances are set annually.
- 8. Medical Form Expense
 - 8.1 Employees may be reimbursed, on a one-time basis, for the cost of the medical provider completing the Initial Disability Insurance Medical Statement required for a short-term disability claim, up to a maximum of \$150.00, upon submission of a paid receipt.
- 9. Non-Reimbursable Expenses
 - 9.1 Expenses not eligible for reimbursement include, but are not limited to:
 - 9.1.1 Personal travel companions;
 - 9.1.2 Alcohol and minibar charges;
 - 9.1.3 Spa, fitness, and entertainment costs;
 - 9.1.4 Laundry services;
 - 9.1.5 Personal insurance, passports, or childcare;
 - 9.1.6 Interest charges;
 - 9.1.7 Optional conference activities.
- 10. Combining Business and Personal Travel

- 10.1 When business and personal travel are combined, reimbursement is limited to expenses that would have been incurred for business travel alone.
11. Honoraria
 - 11.1 Honoraria may be paid to non-employees for voluntary services, generally not exceeding \$500.00 per occurrence. They are intended to recognize services, not to pay lost wages or expenses. Substantial invoices with significant expenses should be handled via a formal service contract, not an honorarium.
 - 11.2 Honoraria are taxable income and subject to CRA reporting requirements (T4A).
 - 11.3 Services requiring significant preparation or expense must be contracted, not paid via honorarium.
12. Goods and Services Purchased with Personal Funds
 - 12.1 Use of personal funds is discouraged and permitted only for low-value items where no alternative exists.
 - 12.2 It is expected that other purchase options such as a Corporate Purchasing Card or Purchase Order be considered before ultimately resorting to the use of personal resources.
 - 12.3 Personal funds may not be used to:
 - 12.3.1 Bypass purchasing controls;
 - 12.3.2 Purchase restricted or controlled goods; or
 - 12.3.3 Circumvent school purchasing policies and procedures.

Legal Reference:	<i>Canada Revenue Agency Access to Information Act Protection of Privacy Act</i>
Cross Reference:	AP-530 Authority and Approval AP-531 Employee Business and Travel Expenses
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Due for Review:	August 19, 2029

EXPENSE SCHEDULE OF LIMITS AND ALLOWANCES

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

Expense Type	Allowance
Meals - Breakfast	\$13.00/day
Meals - Lunch	\$18.00/day
Meals - Dinner	\$28.00/day
Personal Vehicle Kilometre Allowance	The prevailing <i>Canada Revenue Agency</i> (CRA) rate.
Third Party Vehicle Gratuity	Up to 10% of the actual expense