

CODE: CWA.AR

EFFECTIVE DATE: (24-06-2008)

TOPIC: Expenditure of Division Funds

ISSUE DATE: (19-12-2022)

REVIEW YEAR: (2029)

OBJECTIVE

To ensure that all expenditures of Division funds:

- Support the legislated mandate of the Board of Trustees and our Vision, Mission, Values, and Priorities.
- Are appropriately authorized, documented and responsibly made to support public transparency and accountability.

DEFINITIONS

Claim is a staff business expense claimed by a staff member by means of a request for reimbursement or paid directly by the Division.

Cost Centre is an operating unit within a decision unit where funds are budgeted and financial transactions are recorded.

Cost Centre Supervisor is a staff member that has the responsibility of budgeting and approving expenditures for a cost centre.

Decision Unit (DU) is an organizational unit within the Division that has control and authority over cost centres for that unit.

Division Funds are derived primarily from Alberta Education funding but include funds from all revenue sources including but not limited to conditional grants, public gifts and donations, sale of Division owned assets, facilities rental and service charges, investments, transportation service fees, school shop customer service charges, student user fees for instructional supplies, materials and optional materials and services.

DU Administrator is a staff member that has an overarching control and accountability of budgeted funds within the DU. The DU Administrator may be accountable for many cost centres.

Mobile Devices have processing and WiFi or cellular capabilities such as a smart phone, tablet, laptop, notebook, etc.

Senior Officials are those individuals occupying the following positions:

- Superintendent of Schools
- Assistant Superintendents
- Chief Functional Officer / Executive Director
- General Counsel
- Treasurer
- Corporate Secretary
- Managing Directors

Staff Business Expense is any cost incurred by, or on the behalf of, a staff member in the course of conducting Division business and include:

- a. Travel and Meals - costs associated with attending meetings outside the Division including transportation, accommodations, meals, incidentals, parking, etc.
- b. Conferences – costs of attending conferences, seminars or events including registration fees, transportation, accommodations, meals, etc.
- c. Hospitality (Hosting) - costs of food, beverage, transportation and other amenities for hosting guests of the Division as a matter of courtesy or to facilitate Division business.
- d. Working Sessions - any event where staff incur a non-travel business expense, including meals, facility rental and other incidentals, while in the course of conducting Division business.
- e. Other Business Expenses – other expenses incurred while conducting Division business or enhancing employee job performance such as home internet, professional memberships, etc.

RESPONSIBILITY

1. All staff acting on behalf of Edmonton Public Schools share in the overall responsibility for the sound stewardship of Division finances. Division funds shall be used prudently and responsibly with a focus on public accountability and transparency.
2. Financial Operations shall:
 - a. Oversee the quarterly public disclosure of the staff business expenses of individual Trustees and Senior Officials in alignment with the Government of Alberta public disclosure practices and in accordance with board policy and the *Freedom of Information and Protection of Privacy Act* (FOIP).
 - i. Requests from the public for details of business expenses for other staff may be made available subject to FOIP.
 - b. Develop Division forms and processes that support audit and disclosure documentation requirements.
 - c. Annually develop and recommend a schedule of maximum Division Reimbursement and Allowance Rates for routine staff business expenses (kilometric, meals, and gratuity) in alignment with other public sector organizations.
3. Any claim for reimbursement of a staff business expense shall:
 - a. Be approved by the DU administrator or the cost centre supervisor.
 - b. Be accompanied by an original detailed itemized bill and/or receipt.
 - c. Include details of who the business expense was incurred for and why.
4. DU administrators or cost centre supervisors shall carefully review staff business expense claims under their authority for compliance with this regulation and documentation requirements before approving. The business expense claims of DU Administrators and cost centre supervisors shall be reviewed and approved by their immediate supervisor.
5. The DU administrator may designate alternate approval authorities for their DU by formally notifying the Treasurer (Financial Services).

REGULATION

1. Division funds shall not be used for the purchase of alcohol except with the prior written approval of the Superintendent of Schools.

2. Personal credit cards shall not be used for the purchase of business-related goods and services where a Division corporate card is available. The use of a Division corporate card provides tracking capabilities and can assist Purchasing and Contract Services in negotiating reduced prices for the Division.
3. Edmonton Public Schools endeavours to procure goods and services efficiently and cost effectively; as such, procurement planning must be undertaken as part of the Division's business processes. Request for goods and services should be directed to Purchasing and Contract Services to ensure that the Division is benefiting from economies of scale.
4. Division corporate cards should be used for travel and meals expenses whenever possible. Purchases with a corporate card must be in accordance with administrative regulations, Purchasing and Contract Services corporate card guidelines, and the Division's Financial Accountability Matrix.
5. Any hourly wages, honoraria and one-time payments to individuals who are not approved vendors shall be processed through Human Resources in accordance with Canada Revenue Agency's (CRA) regulations.
6. Division funds, including school generated funds, shall not be used to compensate or reward staff in such forms as cash, gift cards or tickets to a sporting event. As per CRA taxation rules, these gifts may be considered taxable benefits for staff who receive them.
7. Notwithstanding item six above, tokens of appreciation for Division-related accomplishments that are of trivial value, such as coffee/tea, flowers, books or lunch, are acceptable; however, they shall be charged to the school/decision unit budget, not school generated funds.
8. Division funds, except for Board of Trustees' or Superintendent of Schools' sanctioned events, shall not be used for payment of staff retirement parties, bereavements, baby showers, get well flowers, etc. Funds collected from staff shall be used for these types of expenses.
9. Business relationships with suppliers are important to the Division; however, DU administrators shall ensure that these relationships are not interpreted as creating preferential treatment of a supplier. For further details, please refer to the Staff Code of Conduct or consult with your supervisor.
10. School generated funds shall not be used to pay for expenditures for which funds are allocated by the Division. School generated funds shall be used for the purpose for which the funds were raised (see Administrative Regulation CSGA.AR – School Generated Funds).
11. Funds raised by schools for charitable purposes shall only be used for the purpose for which they were intended.
12. Division funds shall not be used for the purpose of providing donations to other groups and agencies except where authorized through board policy and administrative regulation.
13. As leaders in the community, Senior Officials and principals may expense the cost to attend community events that support school and/or Division activities, as long as the expense of the event would withstand public scrutiny. These types of expenses must be pre-approved by Senior Officials.

14. All procurement contracts with individuals and companies shall be in compliance with Administrative Regulation CW.AR – Purchasing and Disposal.
15. Facilities Maintenance shall be given an opportunity to bid on any work ordinarily undertaken by maintenance staff in accordance with the Maintenance Collective Agreement (see Administrative Regulation CW.AR – Purchasing and Disposal).
16. All funding agreements and contracts must be compliant with the Division’s Financial Accountability Matrix.

A. TRAVEL & MEALS

(Refer to Division Reimbursement and Allowance Rates)

The Travel Expense Claim form shall be completed for both business and professional development travel. The claim form shall be submitted upon travel completion. The purpose of the Travel Expense Claim form is to capture the entire cost of travel on one document for Division accountability and transparency. It is necessary to complete and submit a Travel Expense Claim form along with receipts even if no reimbursement of costs is required.

1. Alcohol cannot be claimed and shall not be reimbursed as part of a travel or meal expense.
2. Reasonable and appropriate meal expenses may be claimed. When traveling on Division business, staff may claim either:
 - a. The Division meal allowance rate.
 - b. The actual reasonable expense of the meal if an itemized receipt is provided. (The actual expense of a meal is the amount shown on the bill, excluding alcoholic beverages, plus gratuity).

Where possible, staff must use the same form of meal reimbursement for the entire trip (receipts or allowance).

3. Meal expenses may not be claimed where the cost of the meal is included in conference and/or registration fees.
4. If the actual meal expense exceeds the Division meal per diem a brief explanation shall be provided.
5. When traveling within the Division and using a private vehicle for business purposes, staff may be reimbursed for business travel at the Division rate per kilometer. The distance shall be calculated starting from the staff member’s normal place of business. If staff receive a car allowance, they cannot claim for staff business travel expenses within the Division (i.e., parking, gas, kilometer rates).

For purposes of approved work-related travel, a staff member’s “normal place of business” is their designated onsite Edmonton Public Schools work location, notwithstanding a staff member’s participation in an approved Hybrid Work Schedule. Staff are not eligible to make a business travel claim for travel between their approved off-site workspace and their designated onsite Edmonton Public Schools work location.

6. When traveling outside of the Division, staff may claim the expense of hiring a taxi for valid business purposes.

7. When traveling outside of the Division, staff may claim the expense of renting a vehicle if there is a valid business purpose and if the size and type of the vehicle is appropriate for the number of passengers, road conditions and nature of the need. In-car navigation systems and air conditioning are allowable expenses. All other convenience options shall not be expensed to the Division.
8. Economy class is the booking class for all domestic and international flights. Should staff prefer to use a private vehicle to travel to areas serviced by airlines, they will be paid at the Division rate per kilometer or at the cost of the same trip by regular economy airfare plus the cost of ground transportation, whichever is lower.
9. When traveling by air and there is a charge for checked luggage, staff may claim the cost of one checked bag.
10. When traveling outside of the Division for business purposes, staff:
 - a. Shall make a reasonable effort to arrange their travel times to avoid any unnecessary accommodation charges.
 - b. Shall claim the single occupancy rate of accommodation.
 - c. May claim for internet connectivity if not included as part of accommodation costs.
11. All requests for out-of-province professional development and travel must be pre-approved by the staff member's immediate supervisor in accordance with the Out-of-Province Professional Development procedures administered by Human Resources.
 - a. School principals and DU administrators shall approve requests from their staff.
 - b. Members of the Division Support Team shall approve requests from principals, managing directors and directors that report to them.
 - c. The Superintendent of Schools shall approve requests from members of the Division Support Team.
 - d. All approved requests for out-of-province professional development activities must be reported to Human Resources at least six weeks before the commencement of the activity.
 - e. Human Resources will provide a monthly summary of approved out-of-province professional development activities to the Division Support Team.
12. Where available, when traveling on Division business outside of Canada, the staff member shall ensure that an appropriate voice and data plan for a Division mobile device is in place before travel.

B. HOSPITALITY (HOSTING)

1. Hospitality may be extended economically when it can facilitate Division business and/or it is considered desirable as a matter of courtesy or protocol. Hospitality may be appropriate in circumstances when:
 - a. Engaging in discussion of official public matters with, or sponsoring conferences/meetings for:
 - i. Education stakeholders
 - ii. Other school jurisdictions
 - iii. Other not for profit organizations
 - iv. Other government agencies
 - v. Unions and staff groups
 - vi. Business and industry
 - vii. Community groups
 - viii. Public, parents and students
 - b. Providing people from national, international or charitable organizations with an understanding or appreciation of Edmonton Public Schools.

- c. Hosting public events for exceptional educational service e.g., awards ceremonies.
- d. Conducting public ceremonies for governmental representatives e.g., opening of a school.

- 2. Staff business expenses for hospitality events, where possible, shall be claimed by the Trustee or staff member incurring the expense. In circumstances where this is not suitable, the most senior Trustee or staff member who was charged with taking responsibility for or initiating the event shall be responsible to incur the business expense on the behalf of the attendees.
- 3. Prior written approval by the Superintendent of Schools is required for alcohol to be provided at Division hospitality events.
- 4. If alcohol is served at a hospitality event, it shall be done responsibly (i.e., food shall always be served where alcohol is available and no students will be present).

C. WORKING SESSIONS

- 1. Where possible, school or central groups shall hold large meetings within a Division venue.
- 2. Staff business expenses for working sessions, where possible, shall be claimed by the Trustee or staff member incurring the expense. In circumstances where this is not suitable, the most senior Trustee or staff member who was charged with taking responsibility for or initiating the event shall be responsible to incur the business expense on the behalf of the attendees.
- 3. Original receipts and/or invoices shall be submitted, itemizing the purchases made (i.e. food and beverages), the date of the transaction, the participants involved and the purpose of the function.
- 4. If the actual staff business expense, per person, of a working session exceeds the Division's meal allowance, then justification needs to be provided and approved by the DU administrator. The actual staff business expense of a meal is the amount shown on the bill, excluding alcoholic beverages, plus gratuity.

D. OTHER BUSINESS EXPENSES

(Refer to Division Reimbursement and Allowance Rates)

- 1. Reimbursement of charges relating to personal/home internet expenses shall be limited to only those staff who are required to work from their home as specified in their job description.
- 2. Staff shall reimburse the Division for the cost of any non-business related charges that exceed the cost of a staff member's plan for Division-provided mobile devices. Non-reimbursement may result in a taxable benefit to staff as per CRA taxation rules or garnishee of wages.
- 3. For further details regarding the eligibility, authorization and administration of mobile devices, please refer to the Division's Mobile Device Guidelines.
- 4. Staff may claim expenses for professional memberships upon approval by their DU Administrator, provided that the membership is part of the staff member's position requirement.

REFERENCES

CO.BP - Fiscal Oversight and Accountability

CSGA.AR - School Generated Funds

CSGB.AR - Administration of School-Collected Funds

CW.AR - Purchasing and Disposal

EM.BP - Alcoholic Beverages and Tobacco Use on Division Premises and at Division Sponsored Functions

CRA Cellular Phone and Internet Services

CRA Employers' Guide - Taxable Benefits and Allowances