EXPENDITURE OF DIVISION FUNDS

Background
The High Prairie School Division (HPSD) believes in transparency and accountability to its public for funds provided for the purpose of education its students. HPSD will ensure that all expenditures of Division funds support the legislated mandate of the Bord of Trustees and the HPSD Vision, Mission, Values, and Priorities.

Definitions
Claim - a staff business expense claimed by a staff member by means of a request for reimbursement or paid directly by HPSD.

Division Funds – funds 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 HPSD owned assets, facilities rental and service charges, investments, transportation service fees, student user fees for instructional supplies, materials and optional materials and services.

Mobile Devices – devices that have processing and Wi-Fi or cellular capabilities such as a smart phone, tablet, laptop, notebook, etc.

Senior Officials - those individuals occupying the following positions:
- *Superintendent*
- *Assistant Superintendents*
- *Supervisors*
- *Directors*

Staff Business Expense - any cost incurred by, or on the behalf of, a staff member while conducting HPSD business and includes:
- *Travel and Meals - costs associated with attending meetings including transportation, accommodations, meals, incidentals, parking, etc.*
- *Conferences – costs of attending conferences, seminars or events including registration fees, transportation, accommodations, meals, etc.*
- *Hospitality (Hosting) - costs of food, beverage, transportation, and other amenities for hosting guests of the Division as a matter of courtesy or to facilitate HPSD business.*
- *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 HPSD business.*
- *Other Business Expenses – other expenses incurred while conducting HPSD business or enhancing employee job performance such as home internet, professional memberships, etc.*

1. Responsibility

1.1. All staff acting on behalf of High Prairie School Division (HPSD) share in the overall responsibility for the sound stewardship of HPSD finances. HPSD funds shall be used prudently and responsibly with a focus on public accountability and transparency.

1.2. Financial Operations shall:

1.2.1. Oversee 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).

1.2.1.1. Requests from the public for details of business expenses for staff may be made available subject to FOIP.

1.2.2. Develop HPSD forms and processes that support audit and disclosure documentation requirements.

1.2.3. Annually develop a schedule of maximum rates per Admin Procedure 510 – Appendix II – Transportation, Subsistence and Facility Rates for routine staff business expenses (kilometric, meals, and gratuity) in alignment with the Board approved budget.

1.3. Any claim for reimbursement of a staff business expense shall:
  1.3.1. Be approved by the direct supervisor or the Director of Finance.
  1.3.2. Be accompanied by an original detailed itemized bill and/or receipt.
  1.3.3. Include details of who the business expense was incurred for and why.

1.4. Supervisors shall carefully review staff business expense claims under their authority for compliance with this regulation and documentation requirements before approving.

2. Procedure

2.1. HPSD funds shall not be used for the purchase of alcohol.

2.2. Personal credit cards shall not be used for the purchase of business-related goods and services where a HPSD corporate card is available. The use of a HPSD corporate card provides tracking capabilities.
  2.2.1. Purchases with a corporate card must be in accordance with administrative regulations.

2.3. Any hourly wages, honoraria and one-time payments to individuals who are not approved vendors shall be processed through the Director of Finance in accordance with Canada Revenue Agency's (CRA) regulations.

2.4. HPSD funds, including school generated funds, shall not be used to compensate or reward staff in such forms as cash, gift cards or tickets to an event. As per CRA taxation rules, these gifts may be considered taxable benefits for staff who receive them.
  2.4.1. HPSD funds, except for Board of Trustees' or Superintendent's 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.

2.5. Business relationships with suppliers are important to HPSD, however, the Director of Business shall ensure that these relationships are not interpreted as creating preferential treatment of a supplier.

2.6. School generated funds (SGF) shall not be used to pay for expenditures for which funds are allocated HPSD. School generated funds shall be used for the purpose for which the funds were raised (see Administrative Procedure 511 - School Generated Funds).

2.7. Funds raised by schools for charitable purposes shall only be used for the purpose for which they were intended.

2.8. HPSD funds shall not be used for the purpose of providing donations to other groups and agencies except where authorized through board policy and administrative procedure.

2.9. As leaders in the community, Senior Officials and principals may expense the cost to attend community events that support school and/or HPSD activities, if the expense of the event would withstand public scrutiny. These types of expenses must be pre-approved by Senior Officials.

2.10. All procurement contracts with individuals and companies shall be in compliance with Administrative Procedure 520 - Purchasing Guidelines.

3. Travel & Meals

(Refer to Administrative Procedure 510 - Appendix II - Transportation, Subsistence and Facility Rates)

3.1. The Travel Expense Claim form shall be completed for both business and professional development travel.

3.2. 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 HPSD 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.

3.3. Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

3.4. Reasonable and appropriate meal expenses may be claimed. When traveling on HPSD business, staff may claim either:
  3.4.1. The Division meal allowance rate, or
  3.4.2. 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).

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

3.6. Meal expenses may not be claimed where the cost of the meal is included in conference and/or registration fees.
3.7. If the actual meal expense exceeds the Division meal per diem a brief explanation shall be provided.
3.8. When traveling within HPSD 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 staff business travel expenses within the HPSD (i.e., parking, gas, kilometer rates).
3.9. For purposes of approved work-related travel, a staff member's "normal place of business" is their designated onsite HPSD work location.
3.10. When traveling outside of HPSD, staff may claim the expense of hiring a taxi for valid business purposes.
3.11. When traveling outside of HPSD, 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 HPSD.
3.12. 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.
3.13. When traveling by air and there is a charge for checked luggage, staff may claim the cost of one checked bag.
3.14. When traveling outside of HPSD for business purposes, staff shall make a reasonable effort to arrange their travel times to avoid any unnecessary accommodation charges.
  3.14.1. Shall claim the single occupancy rate of accommodation.
  3.14.2. May claim for internet connectivity if not included as part of accommodation costs.
3.15. All requests for out-of-province professional development and travel must be pre-approved by the staff member's immediate supervisor.
3.16. Where available, when traveling on HPSD business outside of Canada, the staff member shall ensure that an appropriate voice and data plan for a HPSD mobile device is in place before travel.

4. Hospitality (Hosting)

4.1. Hospitality may be extended economically when it can facilitate HPSD business and/or it is considered desirable as a matter of courtesy or protocol. Hospitality may be appropriate in circumstances when:
  4.1.1. Engaging in discussion of official public matters with, or sponsoring conferences/meetings for:
    4.1.1.1. Education stakeholders
    4.1.1.2. Other school jurisdictions
    4.1.1.3. Other not for profit organizations
    4.1.1.4. Other government agencies
    4.1.1.5. Unions and staff groups
    4.1.1.6. Business and industry
    4.1.1.7. Community groups
    4.1.1.8. Public, parents and students.
  4.1.2. Providing people from national, international, or charitable organizations with an understanding or appreciation of High Prairie School Division.
  4.1.3. Hosting public events for exceptional educational service e.g., awards ceremonies.
  4.1.4. Conducting public ceremonies for governmental representatives e.g., opening of a school.
4.2. 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 for incurring the business expense on behalf of the attendees.

4.3. Prior written approval by the Superintendent of Schools is required for alcohol to be provided at HPSD hospitality events.
4.4. 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).

5. **Working Sessions**
   5.1. Where possible, school, or central groups shall hold large meetings within an HPSD venue.
   5.2. 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 for incurring the business expense on behalf of the attendees.
   5.3. 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.
   5.4. 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 Director of Finance. The actual staff business expense of a meal is the amount shown on the bill, excluding alcoholic beverages, plus gratuity.

6. **Other Business Expenses**
   (Refer to Administrative Procedure 510 - Appendix II - Transportation, Subsistence and Facility Rates)
   6.1. 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.
   6.2. Staff shall reimburse HPSD 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.
   6.3. Staff may claim expenses for professional memberships where it is indicated in a contract or letter of appointment as part of the staff member's position requirement.

Cross Reference
Administrative Procedure 140 - Use of Information Technology
Administrative Procedure 173 - Smoke, Vape and Tobacco Use
Administrative Procedure 501 - Use of School Facilities
Administrative Procedure 502 - Transfer or Disposal of School Division Properties
Administrative Procedure 510 - Fees and Costs Related to Instruction and Student Transportation
Administrative Procedure 510 - Appendix II - Transportation, Subsistence and Facility Rates)
Administrative Procedure 511 - School Generated Funds
Administrative Procedure 515 - Donations on Behalf of the School Division
Administrative Procedure 520 - Purchasing Guidelines
Board Policy 7 – Board Operations

References
CRA Cellular Phone and Internet Services
CRA Employers' Guide – Taxable Benefits and Allowances
Freedom of Information and Protection of Privacy Act (FOIP)