

## **PURPOSE**

Business expenses incurred by employees while performing Division business shall be reimbursed to the employee as outlined in this procedure and subject to the following additional conditions:

- Appendix A - RVS Community Mileage Chart
- Appendix B - Executive Officers' Expenditures
- Appendix C - Reimbursement of Extra Curricular Athletic Expenditures & School Athletic Activities
- Appendix D - Non-Employee Honoraria & Expense Reimbursements
- Appendix E - Gift Certificates

## **PROCEDURE**

### 1. General

#### 1.1. Division business includes:

1.1.1. Meetings of the division, councils and committees.

1.1.2. Approved professional learning activities undertaken or travel to a Division organized professional learning activity.

1.1.2.1. Note that teacher PDLC activities are not covered under this procedure. Refer to form PLO01 for PDLC guidelines.

1.1.3. Other meetings or activities authorized and/or required by the Superintendent, Principal or Supervisor (excluding Meet the Teacher Night(s) and Parent/Teacher Interviews).

1.1.4. Emergency trips when transporting an ill or injured individual (i.e staff, student) to for medical assistance.

1.1.5. Travel between schools by teachers that have teaching assignments at two or more schools, when needed during the day to carry out their duties (kilometers are calculated to and from the first school to which the teacher reports in the day).

1.2. The division purchasing card should be used whenever possible to avoid out-of-pocket expenditures in accordance with AP5204.

1.2.1. Meal and mileage allowances are to be submitted through Expense Entry Web (EEW), not purchased on pcard.

1.3. All amounts referenced throughout this procedure are in Canadian dollars. If expenses (excluding mileage and meal allowances) are incurred in a foreign currency, the traveller should obtain the exchange rate for the dates travelled either from their credit card, or from the Bank of Canada website if paid in cash, to translate the expense into Canadian dollars. Documentation supporting the rate applied must be submitted with the claim.

1.4. Approved requests for expense reimbursement (including original receipts and other supporting documentation) shall be submitted to the Accounts Payable Department on a monthly basis



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through Expense Entry Web (EEW). Incomplete EEW requests (missing account codes, supervisor/principal approval, or supporting receipts) will be returned to employee for completion.

1.4.1. Form AF5224-C for missing receipts must be completed and authorized by the employees' supervisor when receipts are missing.

1.5. All expense reimbursement requests shall be submitted within 90 days of being incurred. Late submissions will not be processed.

## 2. Mileage

2.1. When required to travel on division business, an employee that uses a personal automobile shall be reimbursed at the division approved rate based on kilometers outlined in Appendix A subject to the conditions in this Administrative Procedure and Appendices.

2.2. Employees are responsible each work day for one return trip between their residence and their home school/office and no payment will be made for such travel. The number of kilometers for which the division will compensate the employee will be based on the most direct route equal to the lesser of:

2.2.1. the return trip to their home, school or office; or

2.2.2. the return trip to their residence.

2.3. If the division arranges for buses, vans or other vehicles to transport staff to professional learning or other functions (division transportation) an employee is expected to use the division transportation. A travel allowance will not be paid to employees that choose not to use the division transportation when it is provided. If the division provides division transportation which results in an employee needing to travel further than the employee would normally travel to the employee's home school/office to use the division transportation, the division will reimburse the incremental mileage.

2.4. The division will not reimburse mileage that exceeds the lowest available airfare and associated costs (i.e. airfare plus additional taxi fare).

2.5. The honour system will be used for the reporting of authorized travel. Employees are expected to accurately report mileage to support the calculation of claims. It is also expected that the most direct route is used to reach the destination/activity.

2.6. The division reserves the right to verify any claim that it considers abnormal. Verification may include mileage recordings, interviews with employees and discussions with the supervisor regarding appropriateness of the claim.

2.7. Principal approval is required prior to trips for the purchase of groceries and supplies (by CTS/CTF teachers) or for purchases of emergency items. The store or approved outlet must be near the school or residence of the purchaser. Mileage will only be reimbursed from the location (staff member home or school) closest to the outlet.



3. Meal Allowances

- 3.1. Employees authorized to travel outside the jurisdiction on division business, will receive a Canadian dollar per diem meal allowance of up to \$50.00 (inclusive of taxes and tips) or, with approval, a US Dollar equivalent may be allowed. This amount is available for each full day (12-24 hours) away from the employee's domicile, subject to the conditions in this Administrative Procedure and Appendices. This is the maximum allowable claim for employees of the division. Amounts in excess will not be reimbursed to employees.
- 3.2. When the day of travel, is outside of the jurisdiction, is for less than one (1) full calendar day, employees may claim meal allowance of up to a maximum of \$10.00 for breakfast, \$15.00 for lunch, and \$25.00 for dinner (inclusive of tax and tips). Meals provided as part of a conference are not claimable. For example, if lunch is provided at a conference, then the employee may claim \$35.00 (\$10.00 for breakfast and \$25.00 for dinner) and not the \$50.00 per day meal allowance.
  - 3.2.1. Meals are to be claimed through the daily meal allowance in EEW and not purchased on the employees PCard.

4. Accommodation & Other Travel Costs

- 4.1. When required to travel on division business and a stay overnight is required, away from the employee's regular place of domicile, employees shall be allowed to claim reimbursement for the actual cost of accommodation in a standard room in the conference or meeting hotel or equivalent provided a receipt for the accommodation is submitted.
- 4.2. Pre-approved expenses may be claimed if supported by receipts. Expenses may include economy airfare, ground transportation, taxi fare, parking, long distance charges or cellular data costs, and automobile rental.
- 4.3. An employee may add and pay for a personal flight as a leg to a business itinerary provided any additional cost is clearly shown and paid for by the employee.

5. Prohibited out of Pocket Expenses

- 5.1. Division funds can not be utilized for the following expenses:
  - 5.1.1. Unless approved by the Superintendent:
    - 5.1.1.1. Travel and/or interview costs incurred by those applying for positions within the division;
    - 5.1.1.2. Moving costs for new employees;
  - 5.1.2. Gifts for employees leaving RVS for employment elsewhere or those retiring, excluding long service awards (exclusive of 5.1.5);
  - 5.1.3. Tokens to recognize individual employee milestones, excluding long service awards (exclusive of 5.1.5);
  - 5.1.4. Staff appreciation/team building events in excess of \$50/person per year;

- 5.1.5. Gift cards, except when purchased for contest prizes or nominal tokens of appreciation for non-employees (See appendix E);
- 5.1.6. Cash or cash-like advances;
- 5.1.7. Alcoholic beverages (including for gifts);
- 5.1.8. Personal or incidental purchases (i.e. speeding or parking tickets, additional room cleaning charges, lost or broken/damaged);
- 5.1.9. Meals or gas (when eligible for per diem & mileage claims);
- 5.1.10. Lottery or other forms of gambling;
- 5.1.11. Tobacco (except when recognizing contributions of indigenous communities), cannabis, vaping or illegal substances;
- 5.1.12. Any purchase(s) that may be inconsistent with the mission, vision or culture of Rocky View Schools (i.e. Firearms, weapons).

*Resources:*

- RVS AF5110-A Extra Curricular Out of Pocket Expense Claims
- RVS AF5110-C Request for Cheque
- RVS AF5110-D Field Trip Expense Claims
- RVS AF5110-E Gift Certificate Declaration
- RVS AF5224-C Missing Receipt Form
- Education Act Section 33, 52, 53, 55, 68, 137, 138, 139, 140, 141, 143, 197, 222
- Canada Tax Act Section 248L
- Canadian Income Tax Regulation 6801
- Policy 7 Board Operations
- [Government of Canada website, "Gifts, awards and social events"](#).



**Appendix A – RVS COMMUNITY MILEAGE CHART**

COMMUNITY TO COMMUNITY DISTANCES (kilometers)

Updated: Sept 6, 2016

	Airdrie	Cochrane	Chestermere	Springbank	Banded Peak	Bears paw	Beiseker	Crossfield	Indus	Langdon/Sarah Thompson	Kathryn	Westbrook	Fairview Colony	Tchetter Colony	West Haven Colony	Prince of Peace
Airdrie	0	44	42	49	74	35	42	18	57	30	56	42	30	24	39	34
Cochrane	44	0	57	23	33	18	84	58	70	61	71	23	39	67	78	47
Chestermere	42	57	0	43	63	40	54	59	17	28	17	74	22	46	47	8
Springbank	49	23	43	0	27	22	87	63	52	62	53	43	28	73	80	36
Banded Peak	74	33	63	27	0	48	113	88	69	87	70	53	62	99	106	58
Bears paw	35	18	40	22	48	0	74	49	54	48	54	35	26	53	67	32
Beiseker	42	84	54	87	113	74	0	39	64	27	51	75	68	21	14	9
Crossfield	18	58	59	63	88	49	39	0	73	46	73	37	45	19	52	30
Indus	57	70	17	52	69	54	64	73	0	39	14	87	35	58	57	60
Kathryn	30	61	28	62	87	48	27	46	39	0	28	69	39	28	20	29
Langdon/Sarah Thompson	56	71	17	53	70	54	51	73	14	28	0	88	35	57	44	24
Westbrook	42	23	74	43	53	35	75	37	87	69	88	0	62	55	79	66
Calgary	30	39	22	28	62	26	68	45	35	39	35	62	0	50	57	10

Cochrane Interschool	Bow Valley	Cochrane HS	Manachaban	Eliz. Barrett	Glenbow	Mitford	Learn. Cntr.	Cochrane ISS	RancheView	FireSide
Bow Valley	0	8	8	8	5	6	6	6	10	3
Cochrane HS	8	0	0	0	3	4	2	2	5	7
Manachaban	8	0	0	0	3	4	2	2	5	8
Elizabeth Barrett	8	0	0	0	3	4	2	2	6	8
Glenbow	5	3	3	3	0	2	2	2	4	5
Mitford/Cochrane Christan	6	4	4	4	2	0	3	3	5	6
Cochrane Learning Centre	6	2	2	2	2	3	0	1	5	6
Cochrane ISS	6	2	2	2	2	3	1	0	5	6
RancheView	10	5	5	6	4	5	5	5	0	9
FireSide	3	7	8	8	5	6	6	6	9	0

Airdrie Interschool	Ralph McCall	George McDougall	Airdrie Middle	Ecole Edwards	Muriel Clayton	R.J.Hawkey	Bert Church	Meadowbrook	EC/WH Croxford	A.E.Bowers	Nose Creek	Heron's Crossing	C.W.Perry	Heloise Lorimer	Coopers Crossing	Windsong Heights
Ralph McCall	0	4	3	3	3	4	8	8	9	4	5	5	1	1	7	4
Airdrie Learning Centre	2	0	1	1	1	2	5	6	5	4	2	5	3	3	5	4
George McDougall	3	2	0	0	0	2	5	6	5	3	6	3	3	6	5	6
Ecole Airdrie Middle	3	2	0	0	0	2	5	5	6	5	3	6	3	3	6	5
Ecole Edwards	3	2	0	0	0	2	5	5	6	5	3	6	2	3	6	5
Muriel Clayton	4	4	2	2	2	0	6	6	6	5	2	5	4	4	5	4
R.J. Hawkey	8	4	5	5	5	6	0	1	2	5	5	6	6	8	2	4
Bert Church	8	3	5	5	5	6	1	0	2	5	5	6	5	7	2	4
Meadowbrook	9	4	6	6	6	6	2	2	0	5	5	6	7	7	2	4
EC/WH Croxford	4	8	5	5	5	5	5	5	0	3	2	5	4	4	1	1
A.E. Bowers	5	8	3	3	3	2	5	5	3	0	4	4	4	4	3	4
Nose Creek	5	9	6	6	6	5	6	6	6	2	4	0	6	4	5	2
Heron's Crossing	1	3	3	3	2	4	6	5	7	5	4	6	0	2	8	5
C.W. Perry	1	3	3	3	3	4	8	7	7	4	4	4	2	0	8	5
Heloise Lorimer	7	5	6	6	6	5	2	2	2	4	4	5	8	8	0	4
Coopers Crossing	4	4	5	5	5	4	4	4	1	3	2	5	5	4	0	1
Windsong Heights	5	5	6	5	5	5	5	5	5	1	4	2	6	5	5	1

Chestermere Interschool	Prairie Waters	Chestermere Lake Middle	High School	Learn. Cntr.	Rainbow Creek	East Lake School
Prairie Waters	0	3	7	2	3	6
Chestermere Lake Middle	3	0	8	3	1	7
Chestermere High School	7	8	0	6	8	4
Chestermere Learning Centre	2	3	6	0	4	5
Rainbow Creek	3	1	8	4	0	7
East Lake School	6	7	4	5	7	0



## **Appendix B - EXECUTIVE OFFICERS' EXPENDITURES**

It is recognized that Executive Officers may be expected to extend courtesies to other individuals who have significant business contact with the Division or Division employees. Nominal business expenditures to maintain positive relations in such instances, subject to the following procedures, are supported.

### 1. General

1.1. Business expenditures may be incurred by Executive Officers, subject to:

- 1.1.1. Approval by the Superintendent;
- 1.1.2. Compliance with all relevant Administrative Procedures; and
- 1.1.3. Allocation limits outlined in the annual approved divisional budget.

### 2. Forms

- 2.1. Claims for reimbursement (including expenditures with supporting receipts, mileage or a per diem allowance) shall be submitted to Accounts Payable using Expense Entry Web (EEW). This will be submitted within ninety (90) calendar days from when the expense was incurred.
- 2.2. Purchasing Card expenses, with attached receipts and other documentation, shall be submitted online through BMO SpendDynamics.

### 3. Authorization

- 3.1. The Superintendent's expense accounts shall be approved by the Board Vice-Chair.
- 3.2. All Associate Superintendents' expense accounts shall be approved by the Superintendent.

### 4. Transparency

- 4.1. All submitted expense claims and purchasing card claims, together with supporting receipts, shall be posted on-line within ninety (90) calendar days from payment.
- 4.2. The Executive Assistant responsible for the Executives Expenses will submit the documentation to be posted the Executive for review prior to posting. If the Executive does not respond within thirty (30) days to the request for review the Expenses will be posted by the Executive Assistant.



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## **Appendix C – REIMBURSEMENT OF EXTRA CURRICULAR ATHLETIC EXPENDITURES**

The following guidelines apply when reimbursing employees and non-employed vendors (staff and community coaches) for RVSA and School Extracurricular athletic expenditures.

### **1. General**

- 1.1. RVSA is a program where interschool sports activities are organized and promoted. The Division supports these activities by centrally funding certain RVSA sanctioned expenditures related to RVSA provincial, league and zone tournaments or practices. Other related and non-related extra-curricular athletic activity expenditures (i.e. expenditures not specifically listed under section 3 of this Appendix) are the sole responsibility of the school.
- 1.2. Expense claims should be submitted no later than one month after the activity season has ended. Any claims received 90 days after incurred will not be processed.
- 1.3. Incomplete forms (i.e. missing recipient information, evidence of authorization or supporting receipts) will be returned to the submitter for completion.
- 1.4. Employees are responsible each workday for one return trip between personal residence and their home school so no reimbursement will be made for such travel and it is expected that employees will carpool where possible.

### **2. School Costs - Mileage, Meals, Travel & Other**

- 2.1. All reimbursement requests related to exhibition athletic expenditures or Non-RVSA Sanctioned Events must be submitted through EEW (with supporting receipts) to the School Principal for approval and then to the Finance Accounts Payable Department to process the approved payment.
  - 2.1.1. Mileage at the current approved rate for incremental travel required between the employee's home school and another Division school or other location where the exhibition athletic activity or other Non-RVSA sanctioned events is being held plus the lesser of either the return trip to the employee's home school or the return trip to the employee's residence (subject to the limitations listed in this Appendix)
  - 2.1.2. Meals, up to \$10.00 per meal, incurred at evening or non-school day exhibition athletic activity and non-RVSA sanctioned events practices and provincial competitions (subject to the limitations listed in this Appendix). Receipts are not required.
    - 2.1.2.1. If a practice or activity is held during a weekday evening (i.e. at least one hour after school hours), either a meal claim or a travel claim to and from the employee's residence may be made but not both. It is expected that practices will normally be held immediately preceding or following the regular school day and therefore no additional mileage or expenses is to be incurred unless prior approval is obtained from the Principal. It is expected that meals would not be required for practices and other activities held before or after school.
  - 2.1.3. Overnight accommodation up to \$100.00 (including applicable taxes) for exhibition athletic competitions and non-RVSA sanctioned events, if required. Hotel receipts must be submitted and sharing of rooms, where possible, is expected.



2.1.4. Claims for both meals and travel may be made on weekends, holidays, or other non-school days.

3. Central Costs – Mileage, Meals, Travel & Other

3.1. All reimbursement requests related to Central RVSA expenditures (provincial/league/zones/practices) must be submitted on Form AF5110-A RVSA Sanctioned Athletics Expense Claims (with supporting receipts) to the Sports Coordinator for approval and then to the Finance Accounts Payable Department to process the approved payment.

3.1.1. Mileage at the current approved rate for travel to zone, league and provincial competitions may be claimed if employees do not travel with the team.

3.1.2. Meals, up to \$10.00 per meal, incurred at zone, league and provincial competitions. Receipts are not required.

3.1.3. Overnight accommodation up to \$100.00 (including applicable taxes) for zone and provincial competitions if required. Hotel receipts must be submitted and sharing of rooms, where possible, is expected.

3.1.4. To request payment to external vendors (not employed by RVS) use Invoice Entry Web (IEW) (with supporting documents). The Sports Coordinator will need to approve the expense and Accounts Payable will then process the approved payment.

3.1.5. To request payment to Sports Officials or Referees, Form AF400-P or AF400-O Sports Official Timesheet should be forwarded to the Sports Coordinator for approval, following which will be processed for payment by Payroll.

4. The following outlines RVS-Sanctioned and Non-Sanctioned Activities:

**\*RVSA-sanctioned events:**

- Badminton - practices & league, zone and provincial tournaments
- Basketball - practices, league games, & league, zone and provincial tournaments
- Cheerleading - practices & league, zone and provincial competitions
- Curling - practices & league, zone and provincial bonspiels
- Football - practices & league, zone and provincial games
- Golf - practices & league, zone and provincial tournaments
- Rugby - practices, Big Sky league games, & zone and provincial tournaments
- Soccer - practices, league games and tournaments & zone tournament
- Track & Field - practices, & league, zone and provincial meets
- Volleyball - practices, league games, & league, zone and provincial tournaments

**\*\*Non-RVSA-sanctioned events may include, but are not limited to:**

- Basketball - exhibition games, tournaments and outside league competition





- Cross Country - practices, South Central Zone meet and ASAA meet
- Football - exhibition games
- Rugby - exhibition games and tournaments
- Soccer - exhibition games, tournaments and outside league competition
- Track & Field - exhibition meets
- Volleyball - exhibition games, tournaments and outside league competition
- Wrestling - practices & ASAA tournament



## **Appendix D – NON-EMPLOYEE HONORARIA & EXPENSE REIMBURSEMENTS**

The Division is appreciative of the service that volunteers not employed by RVS provide on Appeal Committees, Evaluation Teams, In-Service Presentations, and the like. The following guidelines must be adhered to when paying honoraria or reimbursing expenses to non-employed to ensure prudent administration of School and Division operating dollars:

### **1. General**

1.1. An honorarium refers to a nominal non-routine payment made where there is no liability or legal obligation to make payment for services in a volunteer capacity or for services for which fees are not traditionally required. Employees can not receive honoraria. Employee compensation must be processed through Payroll. Examples for which an honorarium payment might be considered could include:

1.1.1. A special classroom lecture or workshop by an external party

1.1.2. Participating as guest speaker at an educational event or outreach events

1.1.3. Assistance with set-up or supporting activities at special events

1.2. The Superintendent authorizes the reimbursement of personal expenses and payment of honoraria to non-employees, pursuant to the following:

1.2.1. Mileage consistent with the rates paid to Division employees,

1.2.2. Reimbursement of travel expenses based on the actual cost of food or lodging.

1.2.3. Honorariums, not to exceed thirty-eight dollars and 87 cents (\$38.87) an hour, may be paid on occasion.

### **2. Payment Request(s)**

2.1. Honorarium payment requests (with original attached receipts and other supporting documentation attached) must be processed through IEW.

2.2. Incomplete forms (missing receipt's information (name, address, SIN), account codes, supervisor/principal approval, or supporting receipts) will be not be processed and will be returned to the submitter for completion.

### **3. Reporting**

3.1. If honorarium or other payments for services from the Division to an external individual exceed \$500 in a calendar year, a T4A may be issued to the individual.



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## Appendix E – Gift Card

This Appendix applies to the purchase and use of gift cards or gift certificates with division funds (including budgeted operating or school generated funds). It **does not** apply to the gift cards purchased with non-district funds (such as staff funds raised by staff member contributions).

As cash-equivalent instruments, gift cards are governed by tax rules and internal control requirements. These rules and requirements must be followed and communicated to those involved before purchase or distribution of any gift cards. When gift cards are distributed, they must be distributed in accordance with the guidelines set forth in this policy.

### 1. Allowable Uses and Limits

1.1. Individual gift cards should not exceed \$50.

1.2. Gift cards **may only** be purchased for contest prizes or nominal tokens of appreciation for non-employees (e.g. students)

1.3. Donated gift cards or certificates must be claimed and used in accordance with the requirements outlined in AP5116 – Donations.

### 2. Approvals & Required Documentation

2.1. Gift cards should be purchased no more than one month before disbursement. Supporting receipts must be attached in BMO SpendDynamics Online or EEW. The completed "Gift Card Declaration" form must also be emailed to Accounts Payable.

2.2. The Division is required to file annual T4A slips to report cash and cash-like payments (such as gift cards) made to non-employees, in relation to services provided, that exceed \$500 in a calendar year. If cumulative payments exceed this threshold, the employee that purchased and disbursed the gift cards is responsible for having the recipient's address and social insurance number forwarded to Accounts Payable by December 31 of the current year for T4A tax reporting.

### 3. Internal Controls

3.1. The purchasing employee has primary responsibility for safeguarding, reconciling and proper use of the gift card. Gift cards must be safeguarded at all times and accounted for as if they were cash. The following controls are required at a minimum:

- Custody - The purchasing employee holds custody over the purchased cards and should always know where they are. Even if custody is temporarily transferred from the purchasing employee to another RVS personnel for disbursement purposes, the purchasing employee still holds primary responsibility for the safekeeping and accounting of the card.
- Physical Access – Similar to cash, gift cards must be secured at all times (e.g. in a locked box in a locked cabinet or drawer).

**CLAIMS FOR PAYMENT OF TRAVEL  
AND OUT OF POCKET EXPENSES**

Business Administration – Finance



January 2016

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- Tracking – Form AF5110-E disclosing the purchase and disbursement details must be submitted to Accounts Payable.
- No electronic disclosure of gift card codes allowed. Only deliver in person.
- Internal controls are subject to audit procedures.