Administrative Procedure 507

Expense Disclosure

Background

The Superintendent shall utilize financial responsibility and sound logic to ensure effective stewardship of funds in the performance of Division business. All business expenses incurred shall be reasonable, appropriate and able to withstand the scrutiny of auditors or members of the general public.

Definitions

1. *Business Travel*: meetings with external parties and associated costs including travel, meals, accommodations, parking, etc.
2. *Professional Development:* formal courses, conferences, seminars and other professional learning events and associated costs including registration, travel, accommodations, meals, etc.
3. *Professional Membership Dues:* dues paid to a professional association on behalf of an individual Board member, the Superintendent, or the Associate Superintendent, Business & Finance.
4. *Working Sessions:* any event where a claimant incurs a non-travel meal expense at a commercial eating establishment while in the course of conducting Division business.

Procedures

1. When business expenses are incurred, the appropriate signing authority shall approve the expenses as follows:
   - 1.1 The Board Chair's expenses will be approved by the Board Vice Chair;
   - 1.2 The Board Vice Chair's and Trustees' expenses will be approved by the Board Chair;
   - 1.3 The Superintendent's expenses will be approved by the Board Chair; and
   - 1.4 The Associate Superintendents, Business & Finance's expenses will be approved by the Superintendent.

2. All business expense receipts shall be retained and include details of the expense (e.g. list of those reportable members attending the meal, reason for business travel, etc.).

3. Business expense claims should be submitted on a timely basis, within thirty (30) calendar days of the end of the month in which the expense was incurred.

4. On a quarterly basis, business expenses incurred by each Trustee, the Superintendent, and Associate Superintendent, Business & Finance will be reported online through the Division website.

4.1 The report shall include:
    4.1.1 A summary list of the expenses incurred and/or posted to the Board, Superintendent or Associate Superintendent, Business & Finance budget during the previous three months;
    4.1.2 The category to which the expense will be charged from in a respective budget; and
    4.1.3 The net GST amount of the expense (Black Gold School Division receives a 68% GST rebate) and a total amount for the corresponding quarter and each category;
    4.1.4 A brief description of the expenses.

4.2 Disclosure of business expenses includes expenses related to working sessions, business travel, professional development and professional membership dues.

5. To minimize administrative costs, the following business expenses will not be allocated to individual Board members or Executive, nor reported on the quarterly summaries posted on the Division's website:
    5.1 General overhead costs related to the cost of doing business, such as utilities, office supplies, meeting subsistence, or similar costs;
    5.2 Professional membership dues paid on behalf of the entire Division (e.g. ASBA); and
    5.3 Meal costs at large catered events.

Reference: Section 222, Part 6 Education Act
Government of Alberta Travel, Meal and Hospitality Expenses Policy
Government of Alberta Public Disclosure of Travel and Expense Policy