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**CORPORATE PROCEDURES MANUAL****EMPLOYEE AND BOARD OF DIRECTORS EXPENSES POLICY****1. Purpose and Principles****Purpose**

This Policy provides a framework of accountability and rules to guide the effective oversight of AFSC resources in the reimbursement and payment of travel, meal, hospitality, and other expenses and allowances. This Policy is intended to ensure fair and reasonable practices, and to ensure that individuals are properly reimbursed for expenses on AFSC Business.

**Principles**

- a) Taxpayer dollars are to be used prudently and responsibly with a focus on accountability and transparency.
- b) Expenses for travel, meals and hospitality support AFSC's business objectives.
- c) Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- d) Only legitimate authorized expenses incurred during the course of AFSC's business are reimbursed.
- e) Prior approval to incur expenses is obtained where appropriate.
- f) Claims should be:
  - (1) able to withstand scrutiny by the Auditor General of Alberta and members of the public;
  - (2) properly explained and documented;
  - (3) reasonable; and
  - (4) appropriate.
- g) Delegation of Expenditure Officer authority must follow AFSC's Finance Authorities Document.

**2. Interpretation**

In this Policy:

- a) "Approver" means, with respect to a Claimant, an individual with the authority to approve reimbursements or allowances under this Policy consistent with the AFSC Finance Authorities Document;
- b) "Claimant" means any individual described in section 3(a) who seeks reimbursement of an expense or payment of an allowance under this Policy;
- c) "AFSC Business" means activities intended to promote and achieve the goals and objectives of AFSC including education related travel expenses;
- d) "Hospitality Expenses" means any expenses incurred in respect of hospitality provided to guests of AFSC or individuals otherwise not engaged in work for

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AFSC as a matter of courtesy or to facilitate AFSC Business, including, without limitation, activities such as engaging in discussion of official plan matters with, or sponsoring formal conferences for:

- (1) agencies or crown corporations;
  - (2) publicly funded organizations;
  - (3) business and industry;
  - (4) public interest groups; or
  - (5) labour groups.
- e) "Working Sessions" require disclosure and are defined as any event where a Claimant incurs a non-travel meal expense at a commercial eating establishment while in the course of conducting AFSC business.
- f) "Corporate Events" do not require disclosure in accordance with the Public Disclosure of Travel and Expense policy and are defined as activities or events that are planned in the course of conducting AFSC business, excluding at a commercial eating establishment.

Not including commercial eating establishments, a corporate event may occur in a facility external to AFSC when larger capacities need to be accommodated or where alternate facilities are more practical given the nature of the event.

**3. Application and Scope**

- a) This Policy applies to all expenses incurred and allowances claimed in relation to AFSC Business, by or on behalf of:
- (1) all AFSC Employees including Executives; and
  - (2) AFSC Board of Directors.
- b) This Policy applies regardless of how an expense has been paid for or is being reimbursed (e.g. AFSC procurement card, credit card billed directly to the AFSC, expense claim, vendor invoices, etc.).

**4. Mandatory Requirements**

- a) No expense may be reimbursed or allowance paid except under this policy.
- b) An Approver may not approve an expense related to themselves or any expense incurred by another Claimant on their behalf.
- c) Expense claims must be submitted within fifteen (15) days from the date of incurring the expense. Any claim that has not been approved within fifteen (15) days must be approved by a Cost Center Manager or Approver with applicable higher authority than the Cost Center Manager.
- d) A Claimant shall not claim and an Approver shall not approve reimbursement of alcohol as part of a travel or meal expense.

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- e) A Claimant shall not claim and an Approver shall not approve reimbursement and an allowance in respect of the same expense or the same portion of an expense.
- f) Hospitality events including alcohol require prior written approval by the Chief Executive Officer (CEO) or the designate.
- g) Hospitality events over \$600 require prior written approval at the Vice-President level.
- h) Working sessions over \$1500 require prior written approval at the Vice-President level..
- i) Individuals incurring hospitality expenses, working session expenses, travel, meal, accommodation or related incidental expenses and other expenses expressly described in this policy shall adhere to the requirements governing reimbursements and allowances.
- j) Expenses must be attributable, meaning expenses incurred by one individual on behalf of another, must be attributable for disclosure purposes to the individuals for which those expenses were incurred.

**5. Exception to Policy**

Interpretation and / or deviations from this policy and expenses not expressly authorized by this policy pertaining to ELT members require the recommendation of both the (CEO) and the Chief Financial Officer (CFO) or delegate. However, there shall be no exception from Principles and Mandatory Requirements of this policy.

**6. Approval of Reimbursements and Allowances**

- a) Subject to the other requirements set out in this Policy, Approvers shall approve the reimbursement of expenses and payment of allowances incurred in relation to AFSC Business.
- b) The following individuals may approve reimbursements or allowances as follows:
  - (1) Managers / Supervisors or their designates for employees under their administration;
  - (2) the AFSC Board Chair or designate must approve all expenses of the CEO and all other AFSC Board of Directors; and
  - (3) The CEO must approve all expenses of the Vice-President (or equivalent) of AFSC.
- c) Unless otherwise set out in this Policy, a Claimant seeking reimbursement of an expense or payment of an allowance must:
  - (1) in the case of reimbursement or allowance, submit a written

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- statement signed by the Claimant and the Approver and attesting by the Claimant that the expense
- was incurred and related to AFSC Business;
  - has not been claimed previously; and
- (2) additionally, in the case of reimbursement, submit
- a detailed itemized receipt or,
  - if no receipt is available, the Approver is attesting to the validity of the expense by approving the claim.
- d) Approvers and Claimants are accountable for their decisions, which must be:
- (1) Subject to good judgment and informed knowledge of the situation;
  - (2) Exercised in appropriate circumstances; and
  - (3) Compliant with the principles and requirements set out in this policy.
- e) Approvers must document their rationale for approval decisions for each claim where they have exercised.
- f) The Corporation needs to report expenses attributed to some AFSC employees, AFSC Board of Directors and others within the Government of Alberta as opposed to expenses incurred by individuals. In order to facilitate reporting, employees are advised to pay for their own individual expenses and not on behalf of others. If an employee had to pay expenses attributable to others due to exceptional circumstances, the employee must indicate on the receipts the names as well as the amount attributable to the persons on whose behalf the expense was incurred. Expense claims without the details are likely to be delayed or rejected.
- g) Claimant and Approver are primarily responsible and accountable for legitimacy, reasonability and accuracy of expense claims. Expense claims with supporting documents must be uploaded into the expense claim system for review. These supporting documents may include:
- (1) Original Receipts
  - (2) No Receipt Notes
  - (3) Training Request Forms
  - (4) Out of Province / Out of Country Approval Forms; and
  - (5) Itineraries / Agendas
- h) When a Claimant receives a discount, credit or bonus for travel that reduces the original travel cost at the time the expense is incurred, the Claimant may only claim reimbursement of the net expense.
- i) When a Claimant is charged GST on an expense reimbursable under this policy, the Claimant shall be reimbursed either the total amount shown on the receipt, including the GST, or the maximum reimbursable amount, whichever is less. GST and other taxes cannot be claimed on allowances.
- j) A Claimant must repay a reimbursement to the extent the related expense is credited or refunded.

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- k) The Claimant is strongly advised to keep a copy of the claim and supporting documents for future reference.
- l) Finance will conduct post-payment verification of claims on a selective basis to monitor compliance and consistency with the policy. In addition, Internal / External Auditors may verify claims. Claims apparently not in compliance with the policy will be further investigated. As a result of investigation / audit, an employee found not in compliance with the policy will be required to repay the amount to which the employee is not entitled under this policy if the discrepancy is as a result of genuine error.
- m) Gross negligence, disregard of the policy, alleged fraud and misrepresentation will be viewed seriously and appropriate disciplinary action up to and including termination will be taken against the employee and / or the Expenditure Officer.

**7. Reimbursement of Travel Expenses and Allowances****a) Claimable Expenses With a Receipt**

Subject to any requirements set out in sections 9, 10, and 11, a Claimant may claim reimbursement of the following expenses incurred by travelling on AFSC Business, attending a government sponsored seminar, pre-retirement seminar or interview selection panel:

- Airfare;
- Automobile rental;
- Rail fare;
- Excess baggage charges where extra equipment is required because of duties being performed;
- Charges for electronic communication related to AFSC business;
- Charges for business related phone calls;
- Inter-municipal bus fares, including airport bus;
- Internet connectivity in hotels, airplanes or other public places;
- Travel immunizations; and
- When travelling outside of Canada, a Claimant may be reimbursed for the expense of procuring a business visa or passport, and related expenses, where required and where the Claimant does not hold one.

**b) Claimable Expenses Without a Receipt**

A Claimant may claim without a receipt or a written statement under section 6.c)(2) the following expenses incurred by travelling on AFSC business to a maximum of \$12.75.

- Intra-municipal public transportation;
- Taxi, town car or similar vehicle fares; and

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- Parking charges.

**8. Oversight of the AFSC Board of Directors and Executive Leadership Team Expenses**

- a) The AFSC Board of Directors and Executive Leadership Team are responsible for ensuring that reimbursements and allowances in respect of their own expenses are consistent with the principles and limitation set out in this policy.
- b) The AFSC Board of Directors and Executive Leadership Team shall ensure that reports of expense claims and credit card expenses are reported to the AFSC Board of Directors in the form and at the frequency determined by the AFSC Board of Directors.

**9. Approval to Travel**

When travel is authorized, the most direct, practical and cost effective route and mode of transportation should be used.

**9.1 Approval to Travel Within Alberta**

The Supervisor of an employee may approve travel within Alberta and 50 kilometres beyond the Alberta border when other means of conducting business such as conference calls, video conferencing etc., are not practical.

**9.2 Approval to Travel Outside of Alberta (but Within Canada and the Continental United States)**

An Out of Country/Out of Province Form must be completed and approved by the Vice-President for travel outside Alberta but within Canada and the continental United States.

**9.3 International Travel (Travel Outside of Canada and the Continental United States)**

- a) International travel requirements must be proactively identified on a semi-annual planning basis and must be reviewed by the AFSC Board of Directors and consolidated into an Annual International Travel Plan.
- b) All requests for international travel that were previously reviewed and are included in the Annual International Travel Plan must include objectives, benefits, outcomes and a draft detailed itinerary with copies to the Executive Leadership Team (ELT) with approval being granted by the CEO. Requests for approval must be submitted a minimum of six weeks

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prior to the departure date. Any exceptions require approval as per Section 5.

**10. Expenses and Allowances While Traveling on AFSC Business****10.1 Travel by Air**

- a) Economy class is the booking class for all domestic flights. If a medical condition necessitates upgraded travel, a physician's order must be obtained prior to booking.
- b) Personal upgrades can be used to upgrade to business class, or an employee may opt to pay personally for the price differential from coach class.
- c) Business class may be booked for domestic or international flights of more than four (4) hours actual airtime. Security concerns and/or medical conditions may also warrant business class travel.
- d) Employees may add and pay for a personal leg to a business itinerary, while clearly distinguishing between business and personal expenses. If a combined business/personal itinerary is equal to or less than the cost of a business only return airfare, there is no personal cost to an employee.
- e) Bookings for flights should be carried out as much as possible via the Internet rather than through travel agents.

**10.2 Travel by Automobile**

Employees are expected to use Corporate owned vehicles for business travel in locations where these vehicles have been provided. For details about use of AFSC Vehicles refer to corporate procedures in this regard.

**a) *Use of Personal Vehicle***

Employees are authorized to use a personal vehicle to conduct AFSC business or attend training sessions/courses directed by AFSC. However it is expected that where possible employees will use corporate vehicles for travel.

When using a personal vehicle, the employee may claim, based on the kilometres traveled from their home or home office, whichever is less, a rate of \$0.505 per kilometre.

**b) *Personal Vehicle Allowances***

- (1) An adverse driving condition allowance of \$10.70 for each day a personal vehicle is used on AFSC business may be claimed



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when travel of 10 kilometres or more is on unpaved roads or travel is over terrain without roads.

- (2) An employee required to use a personal motor vehicle on AFSC business as part of their **regular weekly job duties** (i.e. mail, banking) may claim a car allowance. This allowance may be claimed in lieu of reimbursement on a per kilometre rate. However, if an employee travels 10 or more kilometres in a day for city or town travel, he / she may claim the published kilometre rate instead of the prescribed daily allowance. This allowance is not applicable to employees who are already on travel status at the location.
- Within the cities of Edmonton or Calgary employees may claim a car allowance of \$10.25 per day; or
  - Within other towns or cities employees may claim a car allowance of \$5.00 per day.

c) *Use of a Personal Truck or Other Vehicle*

Where an employee is required to use a truck, four-wheeled all-terrain vehicle (ATV) or snowmobile, such use is warranted by reason of rough terrain conditions or hauling of heavy equipment and use of an automobile is not possible or reasonable, employees will be compensated at the following rates:

- (1) a rate of \$0.535 per kilometre for use of truck; and / or  
(2) \$18.75 per running hour for a four-wheeled trail machine (ATV) and \$10.98 per running hour for snowmobiles.

No additional compensation will be made by AFSC for insurance and collision damage for use of ATV's and snowmobiles.

d) *Additional Kilometre Rate*

To compensate for the cost of fuel while a vehicle is on idle during cold weather conditions, only Inspectors may claim an additional \$0.02 per kilometre for use of their personal vehicles (except ATV and snowmobiles) during the period of November 1 to February 28/29.

e) *Business Insurance*

If an insurance company or agent requires the employee's personal vehicle to be insured for use when travelling on AFSC business, an employee may claim the business insurance premium to a maximum of \$500 per year, pro-rated if the insurance is for less than a year.

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In the case of full time salaried employees the amount may be paid in one lump sum based on receipt. For wage employees and Inspectors, an additional allowance of \$0.05 per kilometre travelled will be paid equal to the actual premium amount to a maximum of 10,000 KM or \$500 per year.

The onus is on the employees to check with their insurance company or agent to determine whether business insurance is required based on business use of their personal vehicle.

f) *Collision and Glass Damage*

An employee who incurs out-of-pocket expenses as a result of an accident while driving a personal vehicle on AFSC business and for which the employee is not at fault, and there is no third party from whom the cost can be recovered, will be entitled to receive reimbursement for actual expenses incurred in repair to or replacement of:

- (1) damage to the vehicle caused by collision with another vehicle or an animal to a maximum of \$500.00 per occurrence;
- (2) damage to the windshield or window glasses to a maximum of \$200.00 per occurrence; or
- (3) employees claiming *Personal Vehicle Allowance* under section are not eligible for glass damage compensation.

g) *Ground Transportation*

- (1) While on travel status at a location where use of a corporate or personal automobile is not feasible, taxis are the preferred method of ground transportation.
- (2) In a situation where a rental car is practical, an intermediate or smaller car is preferred; however, the size and type of rental car should be appropriate for the number of peoples in the car, road conditions, and nature of the need. In car navigation system and electric toll payment (where appropriate) are reimbursable expenses but all other convenience options are non-reimbursable.

### **10.3 Accommodation Expenses**

When an employee is traveling on AFSC business or attending a government sponsored pre-retirement seminar and overnight accommodation away from the employee's residence is necessary, the

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actual cost of accommodation or an allowance of \$20.15 per night may be claimed.

When a Board Member is traveling on AFSC business, the actual cost of overnight accommodation or an allowance of \$20.15 per night may be claimed.

Attention should be given to the Principles in Section 1 when booking hotel rooms.

Where applicable, employees are expected to use their AFSC identification card to receive discounts at participating hotels.

**10.4 Meal Expenses**

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are travelling on AFSC business

- a) When traveling on AFSC business, an employee may claim either:
  - (1) the actual cost of the meal; or
  - (2) the meal allowance.
- b) The actual cost of the meal is the amount shown on the receipt, including gratuity, excluding alcoholic beverages
- c) The meal allowances are:
  - (1) \$9.20 for breakfast;
  - (2) \$14.75 for lunch; and
  - (3) \$20.75 for dinner.
- d) When an employee is traveling on AFSC business for part of a day, the employee may be reimbursed for the receipted amount or the meal allowance:
  - (1) for breakfast, if the departure time is 7:30 am or earlier or the return time is 7:30 am or later;
  - (2) for lunch, if the departure time is 1:00 pm or earlier or the return time is 1:00 pm or later; or
  - (3) For dinner, if the departure time is 6:30 pm or earlier or the return time is 6:30 pm or later.

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- e) If a meal is otherwise provided or included in the cost of other expenses, such as airfare, accommodations, or training an employee cannot claim a meal allowance. An itinerary and / or an agenda is required.
- f) If an employee and spouse or benefit partner attends a government sponsored pre-retirement seminar; the employee may claim the spouse's or benefit partner's meals in accordance with this policy.
- g) Cost of a meal exceeding twice the allowance may not be considered reasonable for travel within Alberta.

**10.5 Meal Expenses While Working Overtime**

The employee may claim up to \$10.35 with a receipt for the purchase of a meal during a break in an authorized overtime period or immediately following completion of an authorized overtime period. The overtime hours must be more than two consecutive hours beyond the normal daily work hours.

**10.6 Personal Expenses**

For each full twenty-four hour period spent traveling on AFSC business, an employee may claim an allowance for personal expenses of:

- \$8.00 in Canada; or
- \$14.65 outside of Canada.

**10.7 Personal Long Distance**

A Claimant may claim for the expense of one personal long distance call each twenty-four hour period.

**10.8 Laundry Expenses**

Laundry and dry cleaning when travel is longer than four consecutive nights.

**11. Tips**

Tips are a reimbursable expense and should be appropriate to the location, service level and local protocol and never to exceed 20% of the total bill.

**12. Miscellaneous Reimbursable Expenses**

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- a) Professional memberships where appropriate for the performance of the employees position (Law society of Alberta, Professional designations, Certified General Accountant, etc.).
- b) Service Club Memberships, when appropriate, the Manager of a Cost Centre may approve annual membership fees of a Service Club for an employee where it is demonstrated that such membership would be beneficial to the Corporation's business interests.

**13. Hospitality Events**

- a) A Claimant may claim Hospitality Expenses if the hospitality:
  - (1) is provided in an economical and consistent manner;
  - (2) facilitates AFSC business; and
  - (3) is considered desirable as a matter of courtesy or protocol.
- b) A Claimant may only claim Hospitality Expenses if the event involves one or more participants who are not described in section 3(a).
- c) Hospitality Expenses:
  - (1) involving the serving of alcohol require prior written approval by the CEO or designate, or
  - (2) of \$600 or more, require prior written approval at the Vice-President level.
- d) In cases where alcohol is provided, where the arrangements ensure the alcohol is provided in a responsible manner (e.g. food must always be served).
- e) Claimants and Approvers shall strive to minimize Hospitality Expenses where possible, having due regard for the nature, size and intended business purpose of the hospitality event.
- f) A Claimant shall ensure that:
  - (1) the attendance of each host or AFSC representative is documented and justified;
  - (2) the number of host or AFSC representatives attending the event is minimized and limited to those who have the most direct involvement with the business purpose of the event; and
  - (3) partners of host or AFSC representatives attend only when required by protocol.
- g) All claims for reimbursement of Hospitality Expenses shall include the following details:
  - (1) purpose;
  - (2) date(s);
  - (3) location; and
  - (4) type of hospitality event (e.g. breakfast, lunch, dinner, reception, refreshments, etc.).

**14. Public Disclosure of Information**

**CORPORATE PROCEDURES MANUAL****EMPLOYEE AND BOARD OF DIRECTORS EXPENSES POLICY****Purpose**

The purpose of Public Disclosure of Information is to:

- a) Improve accountability and transparency through routine disclosure of information on expenses reimbursed to AFSC Senior Management, AFSC Board of Directors, elected officials and Government of Alberta employees;
- b) Establish parameters for the proactive and routine disclosure of expense information; and
- c) Enhance public confidence in the oversight of expenses incurred by AFSC Senior Management, AFSC Board of Directors, elected officials and Government of Alberta employees.

Expenses are defined as costs and allowances incurred by an individual in the course of AFSC business and include:

- a) Travel, including transportation, accommodation, meals and incidentals; and
- b) Hospitality and working sessions.

**Application and Scope**

Requirements to routinely disclose expense reports apply to the following individuals and those incurring expenses on these individuals' behalf:

- a) Ministers, Associate Ministers and their political staff;
- b) Members of the Government of Alberta Caucus;
- c) Senior Officials appointed by an Order in Council and paid directly by the Government of Alberta;
- d) Deputy Ministers;
- e) Alberta Public Service employees in the executive manager classes;
- f) AFSC Board of Directors; and
- g) AFSC employees at Senior Manager level and above.

**Principles**

Routine disclosure of expense reports:

- a) Demonstrates commitment to enhanced transparency and accountability in AFSC and to taxpayers;
- b) Promotes integrity in AFSC;
- c) Provides equal and timely access to expense information; and
- d) Furthers the principles of the *Freedom of Information and Protection of Privacy Act* with respect to proactive release of information.

**Expense Report Requirements**

Expense reports must, at a minimum, include the following components:

- a) Name and position of individual to whom the expense is attributed;

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- b) Date of transaction(s);
- c) Transaction amount(s);
- d) Expense category (travel, including transportation, accommodation, meals and incidentals; and hospitality);
- e) Description and rationale; and
- f) Supporting documentation (receipts).

Cases where multiple disclosers attend the same working session or hospitality event, the most senior individual who took responsibility for or was charged to take responsibility for initiating the event and / or incurring any direct additional costs for the event is responsible for disclosure. This includes the listing of other disclosers in attendance.

Information that would normally be withheld under the *Freedom of Information and Protection of Privacy Act*, such as personal information, must be redacted from supporting documentation and will not be publicly disclosed.

Expense reports must be posted on the AFSC external website.

Reports for reimbursed expenses will be made available on-line on a bi-monthly basis, within 10 business days past the 1st of the month.

Expense reports posted shall be supported by information generated directly from the AFSC financial systems to demonstrate integrity and authenticity of disclosed information.

Contents, frequency and format of the expense reports will be amended as required in-line with the Government of Alberta requirements.

<End of Policy>

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**Appendix A**

Travel and Meal Reimbursement and Allowance Rates  
(All Funds in Canadian Dollars)

<b>Expense Type</b>	<b>Section Reference</b>	<b>Reimbursement with Receipt</b>	<b>Allowance without Receipt</b>
Claimable travel expense without a receipt	7.b	N/A	\$12.75
Use of a personal vehicle	10.2.a	N/A	\$0.505 per kilometer travelled
Adverse Driving Conditions	10.2.b(1)	N/A	\$10.70 per day
Personal Car Allowance to perform regular week job duties	10.2.b(2)	N/A	\$10.25 – Edmonton / Calgary \$5.00 – All other cities / towns
Use of a personal truck to haul an ATV or snowmobile	10.2.c(1)	N/A	\$0.535 per kilometer travelled
Use of a personal ATV	10.2.c(2)	N/A	\$18.75 per running hour
Use of a personal snowmobile	10.2.c(2)	N/A	\$10.98 per running hour
Vehicle idle compensation	10.2(d)	N/A	\$0.02 per kilometer used during November 1 – February 28/29
Business Insurance Adjusting Staff	10.2(e)	\$500.00 per year (Maximum)	N/A
Business Insurance Salaried Staff	10.2(e)	\$0.05 per kilometer travelled to a maximum of 10,000 kilometers or \$500.00	N/A
Collision and Glass Damage for personal vehicles	10.2.f(1)	\$500.00 per occurrence with another vehicle or animal	N/A
Collision and Glass Damage for personal vehicles	10.2.f(2)	\$200.00 per occurrence for window replacement	N/A
Accommodation	10.3	Actual Expense	\$20.15



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Meals Breakfast Lunch Dinner	10.4	Actual Expense	\$9.20 \$14.75 \$20.75
Overtime Meal	10.5	Actual Expense up to \$10.35	N/A
Personal Expenses	10.6	N/A	\$8.00 – Canada \$14.65 – Outside of Canada

**Steve Blakely, CEO**  
Approver

*Signed original on file*

May 25, 2018

\_\_\_\_\_

\_\_\_\_\_ Date

**Revision History**

<b>Version / Revision Date</b>	<b>Change</b>	<b>Author</b>	<b>Summary of Revision</b>
May 25, 2018	Section 10.3	Craig Floden	Board Accommodation Clarified