

PURPOSE

The purpose of this Expense and Remuneration Policy (“Policy”) is to outline the expense and remuneration guidelines and procedures for the Management Employees Pension Plan (“MEPP”) Board (“MEPB” or the “Board”) in accordance with governing legislation.

SCOPE

This policy applies to all Board members with respect to the allowable expenses and remuneration rates that can be claimed and reimbursed via the MEPP fund as per the Government of Alberta's Travel, Meal and Hospitality Expenses Policy (**Appendix 1**) (“GOA Expense Policy”), and the Government of Alberta Committee Remuneration Order (**Appendix 2**) (“Committee Remuneration Order”) (per Section 7.1(1) and 7.1(2) of the *Public Sector Pension Plans (Legislative Provisions) Regulation*, AR 365/93).

POLICY STATEMENT

The Board and Investment Committee members are provided with fair and reasonable remuneration and reimbursement for the expenses they incur while fulfilling their responsibilities and mandate on the Board or Committee of the Board as outlined in this Policy. As a Board reporting to the President of Treasury Board and Minister of Finance, the Board is cognisant of costs to the MEPP and as such follows the policies of the GOA with respect to expenses and remuneration and appropriate procedures for claimants.

POLICY GUIDELINES

Application of the Policy

Procedures – Remuneration

A Board or Committee member may receive remuneration from the pension fund for fulfilling their responsibilities as a member of the Board or a Committee if the member is not receiving remuneration from any other source (Committee Remuneration Order as per Part A of Schedule 1, as replaced from time to time). Employees of the Government of Alberta and Alberta Union of Public Employees (AUPE) are not eligible for remuneration.

Eligible Board or Committee members will be remunerated according to the current Committee Remuneration Order, for their preparation for, travel to, and attendance at Board or Committee meetings, and eligible Board Business (as defined below) (*Public Sector Pension Plans (Legislative Provisions) Regulation* Section 7.1(1)). External Investment Committee members, if applicable, will be remunerated at a rate equal to twice the amount payable to eligible Board members as outlined in the same Order (*Public Sector Pension Plans (Legislative Provisions) Regulation* Section 7.1(2)).

Meeting Time

Eligible Board or Committee members are remunerated for Board and Committee meetings at rates outlined in the current Committee Remuneration Order. Meeting time may include participation in a regularly scheduled Board or Committee meeting as well as a Board or Committee meeting by teleconference.

Other Board/Committee Business

For the purpose of claiming remuneration, “**Board Business**” is defined as any function where the Board or Committee member is acting on the Board’s behalf, not inclusive of educational events or conferences, unless specifically requested by the Board. Remuneration for Board Business is paid at the rates outlined in the Committee Remuneration Order. Board and Committee members are remunerated for Board Business in the same manner as for Board or Committee meetings where

members may claim according to the meeting(s) length at the rates identified in the Committee Remuneration Order. If the meeting(s) require preparation, as outlined in the provision below, a member may claim preparation time, if appropriate and approved by the Board Chair.

Preparation Time

Eligible Board or Committee members will receive remuneration for preparation time, if applicable, for Board or Committee meetings, and other approved Board Business, excluding educational events or conferences, at the rate equivalent to the duration of the Board or Committee meeting that the member is preparing for. As per the GOA Committee Remuneration Order, External Investment Committee members are remunerated at twice the rate of other Board or Committee members.

Travel Time

Board or Committee members may be remunerated for travel time to and from meetings. When travel is required for Board or Committee meetings, Board members may be remunerated at rates outlined in and in accordance with, the current Committee Remuneration Order where travel time is added to meeting time, or to other approved Board business.

Chair

Board Business

The Board or Investment Committee Chair will be remunerated for Board Business, as previously defined, according to the Committee Remuneration Order when such business is conducted as a Board member representative. When the Board or Investment Committee Chair participates in or conducts Board Business in the capacity of Chair, the Chair will be remunerated for Board Business according to the Committee Remuneration Order using the Chair rates.

Additional Duties

To facilitate the relationship between the Board or Investment Committee and management, the Board and Investment Committee Chairs may carry out additional duties including participation in meeting planning as well as the execution of Board resolutions, acting as spokesperson, and attending meetings. The Chair will be remunerated in a manner not inconsistent with the Committee Remuneration Order, using the Chair rate, though such remuneration will be determined further to an aggregation of time spent on such activities, and substantiated by a timesheet detailing activities and time spent.

Taxation

Board or Committee members who receive remuneration will be issued a T4A tax form at calendar year end.

Procedures – Expenses

Expenses related to Board and Committee meetings, other Board Business, and educational events and conferences, will be paid in accordance with the GOA Expense Policy. The GOA Expense Policy outlines the expenses allowable for Board and Committee members. This policy provides a summary of the common items found in the GOA Expense Policy. If a Board or Committee member requires clarification on any item, reference should be made to the attached GOA Expense Policy.

Board or Committee members shall be reimbursed for expenses associated with their participation in Board Business, upon approval of an expense claim with supporting documentation.

Education

The Board believes that training and on-going development of Board or Committee members is important for the Board to efficiently and effectively meet these legislated objects.

Board or Committee members will be reimbursed for education or conference registration fees to a maximum of \$4,000 per calendar year. This excludes travel costs and other reasonable expenses, which are included as a separate item in the Board's budget. Any Board or Committee member seeking reimbursement for course or seminar registration fees in excess of the amounts set out in this policy will require the Board's approval.

Travel

Board or Committee members are reimbursed for travel, based on the most direct, practical, and cost-effective route and mode of transportation to reach a destination.

Proof of travel is required for reimbursement of airline expenses. Attendance at a Board or Committee meeting, hotel receipt at destination city, or a boarding pass from the trip is all considered sufficient proof. Other evidence, at the discretion of the Plan Board Director and Chair, may be considered. Car rental expenses related to Board or Committee member meeting attendance will be reimbursed as per the rules for travel expenses claims identified in the GOA Expense Policy.

Meals

Board or Committee members may claim the meal allowance amounts identified in the GOA Expense Policy.

Alcohol will not be approved as an expense.

Accommodation

With receipts, Board or Committee members travelling on Board Business may claim the actual cost of the room and applicable taxes. Without receipts, Board or Committee members may claim the accommodation allowance outlined in the GOA Expense Policy.

Incidental Travel Expenses:

Board or Committee members may claim the personal expense allowance for each 24-hour period of travel.

For the full listing of allowable expenses, amounts and guidelines, please refer to the GOA Expense Policy.

Submission and Approval

Remuneration or expense claims are required to be submitted within the calendar year in which the expenses occurred, or 30 days thereafter.

Board and Committee members' remuneration and expense claims will be approved by the Board Chair, and a designate Board member (ex. Vice-Chair) will approve the Chair's remuneration and expense claims, in accordance with APS' Plan Boards Guidelines for Financial and Other Approvals.

Disclosure of Remuneration and Expenses

Board members' remuneration and expenses, excluding educational and conference registration costs, will be publicly disclosed on a quarterly basis in accordance with the GOA Public Disclosure of Travel and Expenses Policy (**Appendix 3**), the *Public Sector Compensation and Transparency Act* and the APS quarterly public disclosure schedule of Travel and Expenses. APS will publish

Board or Committee member remuneration and travel expenses to the MEPP website at the end of each quarter. APS will redact Board or Committee member's personal information in adherence with all privacy laws, the GOA Public Disclosure of Travel and Expense Policy and the MEPB List of Redacted items (**Appendix 4**).

POLICY REVIEW

This Policy will be reviewed at least once every three years.

- Effective:** November 27, 2003 (M03:11:11)
- Revised:** December 12, 2003 (M03CC:12:02)
June 3, 2005 (M05:06:11)
December 7, 2007 (M07:09:10)
September 19, 2011 (M11:09:11)
April 12, 2013 (M13:04:10)
June 19, 2015 (M15:06:06)
April 8, 2016 (M16:04:06)
June 20, 2019 (M19:06:07)
April 15, 2021 (M21:04:02)
June 24, 2021 (M21:06:01)

Appendices

- Appendix 1:** Government of Alberta's Travel, Meal and Hospitality Expenses Policy, effective April 1, 2021
- Appendix 2:** Government of Alberta *Committee Remuneration Order*, effective April 1, 2009 - Appendix 3, Schedule 1 Part A
- Appendix 3:** Government of Alberta Public Disclosure of Travel and Expense Policy, effective April 30, 2020
- Appendix 4:** MEPB List of Redacted Items
- Appendix 5:** Remuneration and Expense Guidelines

TRAVEL, MEAL AND HOSPITALITY EXPENSES POLICY

April 1, 2021

1. Purpose and Principles

- (1) This policy provides a framework of accountability and rules to guide the effective oversight of public resources in the reimbursement and payment of travel, meal, hospitality, and other expenses and allowances not addressed by regulations under the Public Service Act. This policy is intended to ensure fair and reasonable practices, and to ensure that individuals are properly reimbursed for expenses incurred on Government Business.
- (2) Both Claimants and Approvers shall take the following principles into account in determining whether to make claims for and authorize reimbursements and allowances:
 - (a) taxpayer dollars are to be used prudently and responsibly with a focus on accountability and transparency;
 - (b) travel, meal, hospitality and other expenses must support Government Business objectives;
 - (c) travel, meal, hospitality and other expenses must be demonstrated to be necessary and economical with due regard for health, safety and security;
 - (d) only legitimate and approved expenses incurred in relation to Government Business may be reimbursed;
 - (e) prior approval to incur expenses is obtained where appropriate;
 - (f) accommodation and vehicle providers available under standing offers are presumed to provide the greatest overall value; and
 - (g) claims should be:
 - (i) able to withstand scrutiny by the Auditor General of Alberta and members of the public;
 - (ii) properly explained and documented;
 - (iii) reasonable; and
 - (iv) appropriate.

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;
- (b) “Claimant” means any individual described in section 3(1) who seeks reimbursement of an expense or payment of an allowance under this policy;
- (c) “Deputy Head” has the meaning set out in the *Financial Administration Act*;
- (d) “Government Business” means activities intended to promote and achieve the goals and objectives of the Government of Alberta;
- (e) "Hospitality Expenses" means any expenses incurred in respect of hospitality provided to guests of the government or individuals otherwise not engaged in work for the government as a matter of courtesy or to facilitate Government Business, to the extent such expenses are not recovered from the attendees, including, without limitation, activities such as:
 - (i) engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - (A) representatives from other governments;
 - (B) publicly funded organizations;
 - (C) business and industry;
 - (D) public interest groups; or
 - (E) labour groups;
 - and
 - (ii) engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - (A) honouring distinguished people for exceptional public service in Alberta; and
 - (B) conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
- (f) “Regulations” means regulations dealing with expenses and made under the *Public Service Act*;
- (g) “Work Area” means, with respect to a Claimant:
 - (i) any point within and up to 25 kilometres outside of the municipality in which the Claimant’s office or primary place of work is located;

- (ii) if the terms of their employment require the Claimant to work daily or near daily more than 25 kilometres outside of the municipality referred to in subparagraph (i), any point within that assigned area; or
- (iii) for any Claimant who does not have an office or primary place of work, the geographic area in which the employee is required by the terms of their employment to carry out their assigned duties;

and

- (h) “Working Session Expenses” means any expenses incurred in respect of food or non-alcoholic beverages provided to individuals described in section 3(1) and to any third parties attending meetings held to facilitate Government Business.

3. Application and Scope

- (1) This policy applies to all expenses sought to be reimbursed and allowances claimed in relation to Government Business, by or on behalf of:
 - (a) the Premier, Ministers and Associate Ministers,
 - (b) employees within the offices of the Premier, Ministers and Associate Ministers,
 - (c) “Senior Officials” whose exclusion from the Government of Alberta classification plan is approved by Order in Council and who are paid directly by the Government of Alberta,
 - (d) Deputy Ministers, and
 - (e) all other employees as defined under the *Public Service Act*,unless otherwise addressed in the Regulations.
- (2) Notwithstanding subsection (1), this policy does not apply with respect to any fee for service or individual employment contractual obligations to make reimbursements or allowances.
- (3) This policy applies regardless of how an expense has been paid for or is being reimbursed (e.g. Government Procurement Card, credit card billed directly to the Government, the Government Expense Claims System, etc.).

4. Exemption

The Treasury Board may grant an exemption from all or part of this policy.

5. General Requirements and Authority

- (1) Notwithstanding any other provision of this policy, except section 3(2):
 - (a) no expense may be reimbursed or allowance paid except under this policy or under the Regulations;
 - (b) reimbursement and allowance may only be made in respect of expenses, or the portion of expenses, incurred in relation to Government Business, unless otherwise expressly stated in this policy;
 - (c) 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; and
 - (d) a Claimant shall not claim and an Approver shall not approve reimbursement of alcohol as part of a travel or meal expense.
- (2) Individuals incurring Hospitality Expenses, Working Session Expenses, travel, meal, accommodation, or related incidental expenses, and other expenses expressly described in this policy with a Government Procurement Card or a credit card billed directly to the Government shall adhere to the requirements governing reimbursements and allowances insofar as possible.
- (3) Individuals incurring expenses other than expenses described in subsection (2) with a Government Procurement Card or a credit card billed directly to the Government shall adhere to the requirements and principles set out in section 1(2).
- (4) Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those Expenses were incurred.
- (5) The Controller may issue interpretive bulletins or guidelines in respect of this policy.
- (6) Approvers and Claimants must use any form prescribed by the President of Treasury Board, Minister of Finance for the purposes of this policy.
- (7) All claims and approvals must be explained and documented having regard to the principles set out in section 1(2).
- (8) A claim for reimbursement or allowance must be made within a reasonable time after the expense or occasion giving rise to the claim. However, in no event may reimbursement or allowance be approved more than two years after that time, unless approved by an Approver referenced in section 6(2)(a) or (b), other than a designate.

6. Approval of Reimbursements and Allowances

- (1) 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 Government Business.

- (2) The following individuals may approve reimbursements or allowances as follows:
 - (a) deputy heads or their designates, for any “Senior Officials” under section 3(1)(c) and within their ministry, and for employees under their administration;
 - (b) the Premier, Ministers and Associate Ministers, or their designates, for deputy heads under their administration; and
 - (c) for all other Claimants, other than the Premier, Ministers and Associate Ministers, any individual to whom they immediately report or whom otherwise have been designated by the Premier, a Minister, Associate Minister or deputy head, as the case may be.
- (3) Unless otherwise expressly set out in this policy, a Claimant seeking reimbursement of an expense or payment of an allowance must:
 - (a) in the case of reimbursement or allowance, submit a written statement signed by the Claimant and the Approver and attesting by the Claimant that the expense
 - (i) was incurred in relation to Government Business, and
 - (ii) has not been claimed previously; and
 - (b) additionally, in the case of reimbursement, submit
 - (i) a detailed itemized receipt or,
 - (ii) if no receipt is available, a written statement signed by the Claimant and the Approver and attesting by the Claimant as to why a receipt cannot be provided.
- (4) Approvers and Claimants are accountable for their decisions, which must be:
 - (a) subject to good judgment and informed knowledge of the situation;
 - (b) exercised in appropriate circumstances; and
 - (c) compliant with the principles and requirements set out in this policy.
- (5) Approvers must document their rationale for approval decisions for each claim where they have exercised discretion.
- (6) It is the responsibility of both the Approver and the Claimant to work out appropriate arrangements that would meet the test of being fair and equitable.
- (7) A Claimant may elect to personally incur expenses exceeding those permitted or approved under this policy. A Claimant must clearly distinguish between business and personal expenses.

- (8) 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.
- (9) 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.
- (10) A Claimant must repay a reimbursement to the extent the related expense is credited or refunded.

6.1 Oversight of Premier's, Ministers' and Associate Ministers' Expenses

- (1) The Premier, Ministers and Associate Ministers are responsible for ensuring that reimbursements and allowances in respect of their own expenses are consistent with the principles and limitations set out in this policy.
- (2) The Premier, Ministers and Associate Ministers shall ensure that reports of their expenses reimbursed or allowances paid are reported to the Chair of the Treasury Board, in the form and at the frequency determined by the Treasury Board.

7. Reimbursement of Travel Expenses and Allowances

Claimable Expenses With a Receipt

- (1) Subject to any requirements set out in sections 8, 9 and 10, a Claimant may claim reimbursement of the following expenses incurred by travelling for Government Business, attending a government sponsored seminar, pre-retirement seminar, or interview selection panel:
 - (a) air fare;
 - (b) automobile rental;
 - (c) rail fare;
 - (d) excess baggage charges where extra equipment is required because of duties being performed;
 - (e) charges for electronic communication related to government business;
 - (f) charges for business related phone calls;
 - (g) inter-municipal bus fares, including airport bus; and
 - (h) internet connectivity in hotels, airplanes or other public places.

Claimable Expenses Without a Receipt

- (2) A Claimant may claim reimbursement for the following expenses incurred by travelling for Government Business, attending a government sponsored seminar, pre-retirement seminar, or interview selection panel, to the maximum amount set out in Appendix "A":
 - (a) intra-municipal public transportation;
 - (b) taxi or town car, limousine or similar vehicle fares; and
 - (c) parking charges.

8. Expenses and Allowances While Travelling on Government Business

Travel by Air

- (1) An Approver shall only approve economy class air travel, unless otherwise permitted under this section.
- (2) An Approver referenced in section 6(2)(a) or (b) may approve business class air travel:
 - (a) if a medical condition necessitates an upgraded travel class and a supporting physician's note is provided prior to booking; or
 - (b) for a demonstrated business reason.
- (3) An Approver may only approve business class air travel under subsection (2) in advance of the travel.

Other Travel Routes or Modes of Transportation

- (4) If an Approver has authorized transportation by a Claimant that is not the most direct, practical or cost-effective in the circumstances, the Claimant may claim the lesser of:
 - (a) the actual expense of the transportation; or
 - (b) an allowance equivalent to the expense of the most direct, practical or cost-effective route and mode of transportation.

Travel Outside of Canada

- (5) 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.
- (6) A Claimant shall be paid in Canadian currency for any allowances related to foreign travel or for reimbursement for expenses incurred in a foreign currency and supported by receipts.

- (7) A Claimant shall be reimbursed for losses incurred due to any change in the rate of exchange for foreign currency purchased to meet reimbursable expenses when travel is required outside of Canada.
- (8) A Claimant may claim the expense of travel medical insurance purchased for travel outside of Canada.
- (9) If a Claimant becomes ill and requires medical attention or hospitalization or both while travelling outside of Canada, the Claimant may claim reimbursement of any related expenses in excess of personal coverage in Alberta and any purchased travel medical insurance.
- (10) A Claimant may claim the expense of travel immunizations.

Travel by Third Party Vehicle

- (11) A Claimant may claim reimbursement for the actual expense of hiring or renting third party vehicles. The actual expense shall be the amount shown on the invoice plus a gratuity of up to 20 percent.
- (12) A Claimant may claim the expense of hiring a taxi and may only claim the expense of hiring a town car, limousine or similar vehicle if there is a valid business purpose.
- (13) A Claimant 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 electronic toll payment (where appropriate) are reimbursable expenses but expenses for all other convenience options are not reimbursable.

Travel by Claimant Vehicle

- (14) Subject to subsection (16), an Approver may authorize one of the following allowances for a given day:
 - (a) a vehicle mileage allowance at the rate set out in Appendix "A" if a Claimant uses their private vehicle to travel for Government Business or to attend a pre-retirement seminar;
 - (b) a daily vehicle allowance at the rate set out in Appendix "A" for each day a Claimant's private vehicle is used for Government Business in a given week,
 - (c) an adverse driving condition allowance at the rate set out in Appendix "A" for each day the Claimant's private vehicle is used for Government Business, plus the vehicle mileage allowance under clause (a), when:
 - (i) travel of 10 kilometres or more is on unpaved roads; or
 - (ii) travel is over terrain without roads; or
 - (iii) the vehicle must be frequently stopped and parked (normally 5 or more times), during a single trip in urban areas; or

- (d) a vehicle mileage allowance at the rate set out in Appendix "A", having regard to the principles set out in section 1(2), if a Claimant uses their private vehicle for Government Business where another means of transport is more appropriate.
- (15) An Approver may approve the travel expenses of a Claimant or an external applicant requested to appear before a selection panel in accordance with this Policy, except with respect to mileage expenses incurred in the use of a private vehicle, in which case the rate is as set out in Appendix "A".
- (16) An Approver must not authorize an allowance or a portion of an allowance under subsection (14)(a) or (d) to the extent it relates to travel between the Claimant's residence and office or primary place of work.

Business Insurance for Private Vehicles

- (17) If an insurer requires the Claimant's private vehicle to be insured for use when travelling for Government Business, the Claimant may claim the incremental expense of the business premium to the maximum set out in Appendix "A", pro-rated if the insurance is for less than a year.

9. Other Expenses and Allowances While Travelling on Government Business

- (1) Except with respect to allowances claimed under subsections (5) and (6), no Claimant shall be eligible for reimbursement of expenses and allowances under this section unless:
 - (a) the Claimant has been authorized by the deputy head or designate to travel outside of their Work Area for Government Business purposes; and
 - (b) the claim for reimbursement or allowance is solely for those expenses incurred outside the Claimant's Work Area.

Meal Allowances

- (2) When travelling on Government Business, a Claimant may claim the applicable meal allowance set out in Appendix "A".
- (3) When a Claimant is travelling on Government Business for part of a day, the Claimant may claim the meal allowance:
 - (a) for breakfast, if the departure time is 7:30 a.m. or earlier or the return time is 7:30 a.m. or later, or
 - (b) for lunch, if the departure time is 1:00 p.m. or earlier or the return time is 1:00 p.m. or later, or
 - (c) for dinner, if the departure time is 6:30 p.m. or earlier or the return time is 6:30 p.m. or later.

- (4) A Claimant must not claim a meal allowance if a meal is provided at no cost, unless the Claimant declines the meal because of a demonstrated:
 - (a) dietary restriction; or
 - (b) business reason.
- (5) If a meal is included in the expense of airfare, a Claimant cannot claim a meal allowance unless the flight is delayed. When the flight is delayed, a meal allowance may be claimed in accordance with subsections (1) and (2).
- (6) If a Claimant and spouse or benefit partner attends a government sponsored pre-retirement seminar, the Claimant may claim the spouse's or benefit partner's meals in accordance with this policy.

Accommodation Expenses

- (7) When a Claimant is travelling on Government Business or attending a government sponsored pre-retirement seminar, and overnight accommodation away from the Claimant's residence is necessary, the actual expense of accommodation or an allowance at the rate set out in Appendix "A" per night may be claimed.

Personal Expenses

- (8) For each consecutive twenty-four hour period spent travelling on Government Business, a Claimant may claim an allowance for personal expenses at the rate set out in Appendix "A".

Personal Long Distance Telephone Expenses

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

Laundry Expenses

- (10) A Claimant may claim for laundry and dry cleaning expenses incurred after four consecutive nights while travelling.

10. Expenses and Allowances While Not Travelling

- (1) If a Claimant is entitled to be paid overtime, then the Claimant may claim up to the amount set out in Appendix "A" 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, where the overtime period exceeds two consecutive hours beyond normal daily working hours.
- (2) An Approver referenced in section 6(2)(a) or (b) may authorize a Claimant under their administration who is not travelling to claim, in the amounts set out in Appendix "A",
 - (a) an allowance for meal expense covered in this policy; or
 - (b) a reimbursement or an allowance for accommodation expenses covered in this policy.

11. Working Sessions

- (1) A Claimant may claim reimbursement of Working Session Expenses.
- (2) An Approver shall pre-approve in writing any Working Session Expenses of \$1,500 or over before any arrangements are made. Such approvals may not be given by a deputy head's designate.
- (3) An Approver, other than a deputy head's designate, may delegate the approval of Working Session Expenses below \$1,500.

12. Professional Memberships

Claimants may claim for reimbursement of the expense of professional memberships where appropriate for the performance of the Claimant's job (e.g. Law Society of Alberta, College of Physicians and Surgeons, The Association of Professional Engineers and Geoscientists of Alberta, professional accounting organizations, trade organizations, etc.).

13. Hospitality Events

- (1) A Claimant may claim Hospitality Expenses if the hospitality:
 - (a) is provided in an economical and consistent manner;
 - (b) facilitates Government Business; and
 - (c) is considered desirable as a matter of courtesy or protocol.
- (2) A Claimant may only claim Hospitality Expenses if the event involves one or more participants who are not described in section 3(1).
- (3) Hospitality Expenses:
 - (a) involving the serving of alcohol, or
 - (b) of \$600 or more,require prior written approval.
- (4) Approvals under subsection (3) shall only be given:
 - (a) by the Premier, a Minister, an Associate Minister or a deputy head;
 - (b) before any arrangements are made; and
 - (c) 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).

- (5) 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.
- (6) A Claimant shall ensure that:
 - (a) the attendance of each host or government representative is documented and justified;
 - (b) the number of host or government representatives attending the event is minimized and limited to those who have the most direct involvement with the business purpose of the event; and
 - (c) partners of host or government representatives attend only when required by protocol.
- (7) All claims for reimbursement of Hospitality Expenses shall include the following details:
 - (a) purpose;
 - (b) date(s);
 - (c) location; and
 - (d) type of hospitality event (e.g. breakfast, lunch, dinner, reception, refreshments, etc.).

See also:

- [Travel, Meal and Hospitality Expense Policy – Interpretation Bulletins](#)

See next page for Appendix A – Travel and Meal Reimbursement Allowance Rates.

APPENDIX A

Travel and Meal Reimbursement and Allowance Rates

Expense Type	Section Reference	Reimbursement with Receipt	Allowance without Receipt
Claimable Travel Expenses Without a Receipt	7(2)	N/A	\$12.75
Private Vehicle Mileage Allowance	8(14)(a)	N/A	\$0.505 per kilometre travelled
Daily Vehicle Allowance	8(14)(b)	N/A	\$10.25 per day
Adverse Driving Condition Allowance	8(14)(c)	N/A	\$8.55 per day
Other Use of Private Vehicle	8(14)(d)	N/A	\$0.165 per kilometre
Travel to Selection Panels	8(15)	Per general rules of reimbursement	\$0.165 per kilometre
Business Insurance	8(17)	\$500 per year Maximum	N/A
Meals in Canada			
Breakfast	9(2)	N/A	\$9.20
Lunch	9(2)	N/A	\$11.60
Dinner	9(2)	N/A	\$20.75
Meals Outside of Canada	9(2)	N/A	Per Appendices C and D of the National Joint Council Travel Policy, as amended from time to time
Accommodation	9(7)	Actual expense	\$20.15
Personal	9(8)	N/A	\$7.35 in Canada \$14.65 outside of Canada
Overtime Meals	10(1)	Actual expense up to \$10.35	N/A

Appendix 3

Effective April 1, 2009

Committee Remuneration Order

1. In this order "committee" means a committee, board, commission, council or other body established
 - (a) by an Act of the Legislature, or
 - (b) by the Lieutenant Governor in Council, or
 - (c) by a Minister of the Crown or any other person pursuant to an Act of the Legislature.

2. This order applies to the chairman and members of a committee only in those cases where the Lieutenant Governor in Council, a Minister of the Crown or other person, in the exercise of a power to prescribe the remuneration or fees payable to the chairman or members of a committee, prescribes that the remuneration or fees payable to the chairman or members of that committee shall be in accordance with any Part of the Schedules to this order.

3. Employees of the government who chair or sit on a committee as part of their employment duties are not entitled to remuneration under this Order.

Schedule 1

Effective April 1, 2009

Part A

1. A member of a committee, other than the chairman, shall be paid
 - (a) \$164 for up to and including four hours in any day, or
 - (b) \$290 for over four hours and up to and including eight hours in any day, or
 - (c) \$427 for over eight hours in any day,
spent on the business of the committee.

2. The chairman or person acting as the chairman of a committee shall be paid

- (a) \$219 for up to and including four hours in any day, or
 - (b) \$383 for over four hours and up to and including eight hours in any day, or
 - (c) \$601 for over eight hours in any day,
- spent on the business of the committee.
3. The chairman and members of a committee are entitled to be paid travelling and living expenses in accordance with the Subsistence and Travel Allowance Regulation made by Ministerial Order 1/98, as amended, or any order made in substitution therefor, as though they were employees of the government.
 4. Where the Minister responsible for the committee is satisfied that the chairman or a member of the committee suffers a loss of remuneration as a result of his service on the committee, the Minister, subject to the prior approval of the Minister charged with the administration of the Public Service Act, may increase the fees payable under this Part up to a maximum of double the appropriate rate determined under Section 1 or 2.

PUBLIC DISCLOSURE OF TRAVEL AND EXPENSE POLICY

April 30, 2020

1. Purpose

This policy provides a framework for the routine disclosure of expense information of government officials to enhance public confidence by improving accountability and transparency.

2. Interpretation

In this policy:

- (a) “Discloser” means an individual described in section 3;
- (b) “Expenses” means costs and allowances incurred by an individual in the course of Government Business, including those arising from:
 - (i) travel, including transportation, accommodation, meals and related incidentals; or
 - (ii) Hospitality and Working Sessions;
- (c) “Government Business” means activities intended to promote and achieve the goals and objectives of the Government of Alberta;
- (d) “Hospitality” means any activity that incurs Hospitality Expenses as defined in the Travel, Meal and Hospitality Expenses Policy; and
- (e) “Working Sessions” means activities that incur Working Session Expenses as defined in the Travel, Meal and Hospitality Expenses Policy, other than planned corporate events.

3. Application and Scope

Except as otherwise provided in this policy, this policy applies to the Expenses of:

- (a) the Premier, Ministers, Associate Ministers and their political staff;
- (b) Senior Officials appointed by an Order in Council and paid directly by the Government of Alberta;
- (c) Deputy Ministers; and
- (d) employees as defined under the *Public Service Act*, who are in the executive manager classes.

4. Exemption

Treasury Board may grant an exemption from all or part of this policy.

5. Disclosure of Expense Reports

- (1) A Minister shall ensure that detailed reports of their Expenses and the Expenses of the Disclosers under their administration are publicly accessible online on a bi-monthly basis, within 10 business days after the first day of each calendar month in which a report must be disclosed, beginning December 2012.
- (2) Expense reports shall be generated directly from government financial systems to demonstrate the integrity and authenticity of disclosed information.
- (3) Expense reports shall not contain Information required to be withheld under Part 2 of the *Freedom of Information and Protection of Privacy Act*.

6. Expense Report Requirements

- (1) Expense reports must, at a minimum, include the following information:
 - (a) the name and position of the Discloser;
 - (b) the date of the transaction(s) giving rise to the Expense;
 - (c) the amount of each Expense;
 - (d) the category of each Expense (e.g. travel, including transportation, accommodation, meals and related incidentals; Hospitality and Working Sessions);
 - (e) a description and the rationale for each Expense; and
 - (f) for a Discloser described in section 3(a), a receipt for each reimbursed Expense in an amount exceeding \$100.
- (2) Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those Expenses were incurred.

7. Interpretive Bulletins or Guidelines

The Controller, in consultation with the Department of Service Alberta, may issue interpretive bulletins or guidelines to assist Disclosers in complying with this policy.

8. Publication in the Alberta Gazette

A Minister or their designate shall submit on a quarterly basis a report of all events under their administration with total Hospitality Expenses paid of more than \$600 to the Alberta Gazette for publication.

MEPB Expense Disclosure – List of Redacted Items – April 12, 2013, Amended, June 19, 2015

In accordance with the Government of Alberta Disclosure Policy and the Freedom of Information and Privacy Act (FOIP), the following items are to be redacted from the Management Employees Pension Board (MEPB) Quarterly Expense Reporting.

The items will be redacted using blackout through Adobe to risk pixel copying. The process of using white out to block personal information could also be interpreted as a lack of transparency.

- 1) Credit/procurement/debit card number; card expiry date - **government card**
 - Includes last 4 digits of the card number
- 2) Credit/procurement/debit card number; card expiry date - **personal card**
 - Includes last 4 digits of the card number (i.e. XXXX-XXXX-1234)
- 3) QR code or Bar codes on airline reservation/tickets
- 4) Hotel bill:
 - home address
 - home telephone number
 - phone numbers called
 - number of guests in the room
 - loyalty program plan numbers, points etc.
 - restaurant bill or other items paid for with a P-Card where personal items are reimbursed by the employee
 - restaurant bill or receipt not paid by P-Card – paid by employee and submitted for reimbursement; not all items on the bill or receipt are being claimed for reimbursement
- 5) IMAGIS vendor number (as appears on card statements)
- 6) Vendor's Employee Name:
 - server
 - taxi driver
 - cashier
 - driver/server numbers
- 7) Personal cheque:
 - Home address
 - home telephone number
 - names of other individuals
 - bank name
 - branch number
 - account numbers
 - bar codes (as appears on a personal cheque)
- 8) Plan Board Member personal information including address, phone number etc
- 9) Education Information, course name etc. (Travel expenses to attend are permitted)

Approved April 12, 2013, Amended June 19, 2015



MANAGEMENT EMPLOYEES PENSION BOARD REMUNERATION & EXPENSE GUIDELINES

REMUNERATION

Delegation: *Committee Remuneration Order*, effective April 1, 2009 - Appendix 3, Schedule 1 Part A

Meeting Time

- Claim according to the meeting length at the following rates:

	up to 4 hours	Between 4-8 Hours	over 8 hours
Chair	\$219.00	\$383.00	\$601.00
Board Members	\$164.00	\$290.00	\$427.00

Preparation Time

- Board members may claim \$290 per meeting
- Chair may claim \$383 per meeting

Travel Time

- Day before and day after the meeting, Board members may claim \$164, Chair may claim \$219
- For travel on the same day as a meeting, add travel time to meeting time and charge accordingly

Examples:

- Half day meeting plus travel, day before and day after meeting

	Meeting	Travel	Total
Chair	\$219.00	\$219.00	\$438.00
Board Members	\$164.00	\$164.00	\$328.00

- Full day meeting plus travel, day before and day after

	Meeting	Travel	Total
Chair	\$383.00	\$219.00	\$602.00
Board Members	\$290.00	\$164.00	\$454.00

Chair Extra Duties

- The Chair will be remunerated for extra duties (agenda prep, ensuring Board resolutions are carried out, attending meetings, etc.), as required between Board meetings.
- The Chair will be remunerated according to the following rates, and substantiated by a timesheet detailing activities and time spent throughout the period.

	up to 4 hours	Between 4-8 Hours	over 8 hours
Chair Extra Duties	\$219.00	\$383.00	\$601.00

EXPENSES

Delegation: Government of Alberta's Travel, Meal and Hospitality Expenses Policy, effective November 18, 2015

Travel

- Airfare as substantiated by a detailed receipt, preferably an airline ticket
- Taxi fare, receipt not required if less than \$12.75
- Parking, receipt not required if less than \$12.75
- Private vehicle, 50.5 cents per kilometer

Meals

- Actual cost as substantiated by detailed receipt, excluding cost of alcoholic beverages, but including a gratuity tip of up to 15%
- Without receipt, claim as follows:

	Breakfast	Lunch	Dinner
In Canada	\$9.20	\$11.60	\$20.75
Outside Canada	Per Schedules C and D of the National Joint Council Travel Directive		

Accommodation

- Actual cost as substantiated by detailed receipt
- Where private arrangements are made, claim \$20.15 per night

Per Diem

- A personal expense allowance for each 24 hour period of travel

In Canada	\$7.35
Outside Canada	\$14.65