

Appendix II  
Gas Alberta Comments on Scale of Costs

The current Scale of Costs has been in place since August 1, 2001<sup>1</sup>. Further, the maximum hourly rate allowed for legal and consulting fees has increased by only \$25 since 1991<sup>2</sup>. The result is that the current schedule is completely out of step with the market for legal and consulting services in Alberta. In order to maintain access by interveners to skilled professional assistance, a review and adjustment is well past due.

The maximum hourly rate for senior lawyers and consultants should be more reflective of the current Alberta market and should be raised to at least \$350, with a similar level of upward adjustments for those with less experience. Utilities will continue to hire senior lawyers and consultants, as they have always done, even if their hourly rates are not fully recoverable in hearing costs accounts. Intervenors should not be placed at a competitive disadvantage.

As well, the current caps on disbursements are completely out of step with actual costs incurred. The \$40 per day for meals, \$140 a night for accommodation, and .30/km (including GST) allowed by the Scale of Costs contrast with what is reasonably available in the market. For example, reasonable hotel rooms in downtown Calgary for \$140 a night are simply not available. The amounts allowed in the Scale of Costs are also in contrast with the provincial government's own policies on reimbursing government employees for expenses<sup>3</sup>. For instance, Alberta Government employees using personal vehicles for government business travel are entitled to reimbursement at the rate of \$.44 per kilometer, as opposed to the \$.30 per km. in the Scale of Costs. For meals government employees with receipts are entitled to claim the cost of the meal and a maximum 15% gratuity, as opposed to the \$40 per day allowed in the Scale of Costs. Similarly with receipts, government employees are entitled to claim the actual cost of the room and applicable taxes, as opposed to the \$140 cap in the Scale of Costs.

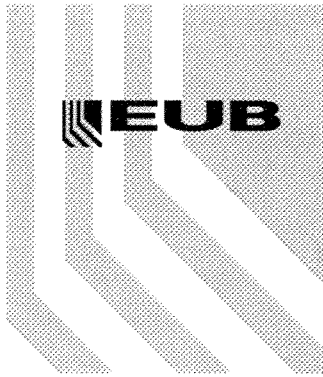
Clearly, lawyers and consultants working on matters regulated by the AUC are being discriminated against in this regard, as compared to government employees, and either they or their clients are being made to subsidize the travel expenses incurred in trying to put forward legitimate concerns in the public interest.

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<sup>1</sup> Directive 031A and Guide 31B dated June 2001 came into effect as of August 1, 2001. Appendix D to each is the Scale of Costs which, *inter alia*, caps the hourly fees for senior lawyers and consultants at \$250. A copy of excerpts from Guide 31 B including Appendix D, Scale of Costs is attached.

<sup>2</sup> The Scale of Costs effective August 1, 1991 allowed for an hourly rate of \$225 per hour for senior lawyers and consultants. A copy of the Scale of Costs effective August 1, 1991 is attached (without cost forms).

<sup>3</sup> A copy of the "Guide for Alberta Government Employees" claiming travel expenses, effective May 1, 2007 is attached.



# **Guidelines for Utility Cost Claims**

**June 2001**

# IMPORTANT MESSAGE ABOUT CLAIMS FOR UTILITY COST CLAIMS

## DON'T BE LATE!

Your claim must be received by the EUB within 30 days of the hearing, unless otherwise directed by the Board. If the costs claimed relate to a negotiated settlement, interveners must provide their claims to the applicant within 30 days of the date upon which the settlement is approved by the Board or abandoned by the parties, and the Applicant must file its claim with the EUB within the following 30 days. **IF YOUR CLAIM IS LATE, YOU MAY NOT BE AWARDED COSTS.** (See page 3 of this guide.)

## QUALIFYING

Reasonable costs are usually awarded, but there is no guarantee that any or all of your costs will be awarded. All cost claims must comply with the *Scale of Costs*, and only reasonable costs will be recognized. (See page 2.)

## USE THE FORM

A properly completed form will speed up the process. (See pages 3-4.)

## QUESTIONS?

If, after you have consulted this guide, you have any questions about filing your claim, please call the EUB Law Branch at (403) 297- 7029 for assistance. To call toll free, dial 310-0000 and then enter the 7-digit number to connect or press zero and hold for a RITE operator. Collect calls relating to cost claims will also be accepted.

The guidelines contained within this guide, including the *Scale of Costs*, are effective August 1, 2001.

**ALBERTA ENERGY AND UTILITIES BOARD**  
**Guide 31B: Guidelines for Utility Cost Claims**  
June 2001

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# 1 Introduction

*Informational Letter (IL) 2001-4* introduces this guide and is attached as Appendix A. Section 60 of the Public Utilities Board Act (see Appendix B) empowers the Alberta Energy and Utilities Board (EUB/Board) to award participants (both applicants and interveners) to a proceeding their costs of participation. Part 5 of the EUB's *Rules of Practice* (see Appendix C) describes the manner in which cost claims must be filed and details the process used by the Board to assess the claims it receives. Finally, the EUB's *Scale of Costs* (see Appendix D) details the fees and disbursements eligible for reimbursement in relation to a claimant's participation in a proceeding before the Board. It is the EUB's position that the responsibility to positively contribute to the process is inherent in the choice to intervene in a proceeding. The EUB expects that those who choose to participate will prepare and present a position that is reasonable in light of the issues arising in the proceeding and necessary for the determination of those issues. When determining a cost award, the Board will consider if the participant acted responsibly in the proceeding and contributed to a better understanding of the issues before the Board.

As the costs of an intervention are generally passed on to customers, it is the Board's duty to ensure that customers receive fair value for their contribution. As such, the Board only approves those costs that are reasonable and directly and necessarily related to the party's participation in the proceeding. **The onus of demonstrating that the costs claimed are reasonable and directly and necessarily related to the proceeding rests with the claimant.**

The EUB's experience with utility cost claims has shown that participants require

- a degree of certainty as to what costs will be judged acceptable for reimbursement,
- a realistic and up-to-date indication of acceptable costs,
- certainty with respect to procedure, and
- a realistic understanding of how the Board assesses a claim for costs and how long the assessment takes.

To meet these needs, the EUB has developed this guide, revised its *Scale of Costs*, and introduced specific cost rules into its *Rules of Practice* to provide utility cost claimants with the information necessary to file a cost claim.

## 1.1 Purpose of This Guide

This guide addresses such questions as

- What costs may be claimed pursuant to Section 60 of the Public Utilities Board Act?
- When should a cost claim be filed?
- How should a cost claim be filed?
- Is advance funding available for interveners?
- Is interim funding available for extended proceedings?
- When does the EUB require participants to file advance budgets?
- Can a cost decision be appealed?
- How and when should a cost claim for a negotiated settlement be filed?

## Appendix D *Scale of Costs*

The *Scale of Costs* represents a fair and reasonable tariff to provide any interested party with adequate, competent, and professional assistance in making an effective submission before the Board. In a case where a party can advance persuasive argument that the scale of consumer or applicant contribution is inadequate given the complexity of the case, the Board may award an amount greater than stated in the *Scale of Costs* to address such unique circumstances.

### 1 Professional Fees

The *Scale of Costs* provides a sliding scale for professional fees on the basis that as the professional's experience increases, so will his or her value and wage. The Board emphasizes that the maximum allowable hourly rates will not be awarded as a matter of course. Rather, the Board will assess each claim upon its individual merits and will only approve the maximum fee when it has been demonstrated that such a charge is warranted by the work performed. The Board allows professionals only half of their hourly rate for travel time.

#### Legal Fees

Paralegal	\$65.00/hour
Articling Students	\$90.00/hour
1-4 years at the bar	\$140.00/hour
5-7 years at the bar	\$180.00/hour
8-12 years at the bar	\$220.00/hour
More than 12 years at the bar	\$250.00/hour

Legal fees are deemed to include and cover all overhead charges implicit in the normal operation of a law firm. The Board will not consider fees for secretarial work. In certain situations, it may also be appropriate for a paralegal to work on the application or intervention. The Board will consider such claims only if it can be demonstrated that the work performed required the expertise of a paralegal and could not have been performed by a legal assistant.

#### Consultants', Analysts', and Experts' Fees

Secretarial/ support staff	\$45.00/hour
1-4 years' experience	\$100.00/hour
5-7 years' experience	\$140.00/hour
8-12 years' experience	\$210.00/hour
More than 12 years' experience	\$250.00/hour

The Board recognizes that the above professionals may not include the costs of secretarial work in their fees and thus may recognize a claim for secretarial or clerical

services. The Board will not recognize, however, claims for overhead based upon percentages of the fees or disbursements claimed.

## **2 Disbursements**

### **Office Disbursements**

The Board will consider claims for the following office disbursements incurred throughout the participant's involvement in the proceeding:

- courier charges
- long-distance telephone calls
- photocopies (\$0.10/page)
- fax (\$1.00/page)
- computer charges
- postage
- transcripts (must be accompanied by a receipt)

The Board does not require claimants to submit receipts for the above disbursements (other than transcripts) with their initial cost claims. Claimants should, however, retain receipts for such disbursements, as the Board will require their submission if the claim is selected for audit. Office disbursements other than those listed above may be listed as miscellaneous with a short explanation of the expenses claimed attached.

### **Personal Disbursements**

The Board will consider claims for the following personal disbursements that are incurred during the hearing phase of the proceeding.

#### **Meals**

The maximum allowable claim for meals is \$40.00 per day (\$10.00 for breakfast, \$15.00 for lunch and dinner). Claims for meals are restricted to the hearing phase of a proceeding. Tips are not claimable. No receipt is necessary for meal expenses.

#### **Accommodation**

The maximum allowable claim for accommodation is \$140.00 per day. Receipts must accompany all claims for accommodation. Claims for accommodation are restricted to the hearing phase of a proceeding.

#### **Travel**

The Board's mileage rate for automobile travel is \$0.30/km (including GST). This portion of a claim is restricted to intercity travel distances of 50 km or greater.

The Board will recognize claims for airfare at economy rates or less. Claims for airfare must be accompanied by a receipt supporting the claim. Claims for airfare are restricted to the hearing phase of the proceeding.

**Taxi**

Such claims are restricted to the hearing phase of the proceeding. Claims for the above disbursement need not be accompanied by a receipt. Tips are not claimable. Claimants should, however, retain such receipts in the event that the Board directs an audit of the claim.

**Parking**

Such charges are restricted to the hearing phase of the proceeding. Claims for the above disbursement need not be accompanied by a receipt. Tips are not claimable. Claimants should, however, retain such receipts in the event that the Board directs an audit of the claim.

PUBLIC UTILITIES BOARD, ALBERTA

SCALE OF COSTS

*This Scale of Costs was first issued effective May 1, 1989.  
This revised edition is effective August 1, 1991.*

Section 60 of the Public Utilities Board Act, RSA 1980 c. P-37 states in part:

"60(1) The costs of and incidental to any proceeding before the Board, except as otherwise provided in this Act, are in the discretion of the Board, and may be fixed in any case at a sum certain or may be taxed.

(2) The Board may order by whom and to whom any costs are to be paid, and by whom they are to be taxed and allowed.

(3) The Board may prescribe a scale under which costs are to be taxed."

The Board welcomes and relies upon informed and effective intervention from intervenors representing different classes of customers of a utility to test the various aspects of the utility's rate case. Any individuals or organizations including municipalities, who wish to intervene in any proceeding and who may have substantially common interests, are encouraged to combine their intervention to reduce both hearing time and aggregate costs.

Before exercising its statutory discretion to award costs, the Board will consider such questions as the effectiveness of the particular intervention, its relevancy to the issues, and whether the costs were reasonably and prudently incurred.

To facilitate the administration of claims for costs, the Board has prescribed this Scale of Costs under which costs of and incidental to any proceeding before the Board may be taxed or assessed.

This Scale will be applicable to all hearing costs incurred on or after August 1, 1991 and will remain in place until revised by the Board. The Board will advise all parties at the commencement of a proceeding as to whether the Board may award costs of and incidental to that proceeding.

The Board's primary objective in prescribing the Scale of Costs is to ensure that the costs of hearings are reasonable, relative to the matters involved. Costs are generally awarded against the utility, and charged to the customers of the utility through the utility's rates. For this reason, the Board considers that the costs claimed by parties to a proceeding must be subject to stringent scrutiny.

The fees and disbursements in the Scale of Costs are not intended to prescribe or limit the fees which any applicant or intervenors may wish to pay when retaining counsel or consultants. The Scale of Costs represents what is, in the opinion of the Board, a fair and reasonable contribution by consumers to provide any interested party with adequate, competent and professional assistance in

making an effective submission to the Board. In a case where a party can advance persuasive argument that the level of consumer contribution is inadequate given the complexity of the case, the Board may adjust the Scale to meet unique circumstances.

The Scale sets general principles and amounts, which are to apply both to the applicant's external costs and to intervenors' costs. Intervenors are reminded that costs are in the discretion of the Board and claims will be assessed particularly on the usefulness of the intervention in testing the utility's case and thus helping the Board discharge its basic mandate to fix just and reasonable rates for all customers. These fees and charges are effective for all hearings commencing on or after August 1, 1991.

1. Professional Fees

(a) Legal Counsel - Maximum Fee per each hour - \$225.00.

The fee information must include copies of all fee billings and show preparation, required attendance and argument/reply times as detailed on the attached Hearing Cost Claim form. In addition a retainer letter identifying the purpose of the intervention must be provided at, or within one month of, the applicable Pre-Hearing Conference.

The Board will review the number of hours claimed by legal counsel having regard to the circumstances and complexity of each proceeding, the participation of the counsel and whether and when their attendance was required.

The fee will be deemed to include and cover all overhead charges implicit in the normal operation of a professional office including meals. Exceptions are described under Disbursements following.

(b) Consultants - Maximum Fee per each hour - \$225.00.

The maximum consultant's fee shall also be subject to considerations similar to those expressed above for legal counsel fees, and will require similar documentation. The retainer letter should include a description of the areas on which the consultant was engaged to contribute to the proceedings.

2. Disbursements

(a) Subject to tests of reasonableness and the mandatory submission of appropriate supporting vouchers, the Board will consider reimbursement of the reasonable and prudent actual costs incurred for:

- 1) Transcript
- 2) Accommodations - during hearing days only, and excluding meals and other charges
- 3) Airfare, at economy or less, to and from the hearing, applicable only when attendance is required.

(b) The Board will consider reimbursement of the reasonable actual costs incurred for other charges directly related to the preparation and

circulation of evidence, argument and reply provided they are fully explained and, where appropriate, supported by vouchers:

- 1) Courier and postage
- 2) Computer charges (access to databases, etc.)
- 3) Long distance telephone and fax

(c) Subject to tests of being reasonably and necessarily incurred, the Board will consider reimbursement of the following on the basis shown:

- 1) Photocopying - At claimant's cost or 10¢/copy whichever is the lesser.
- 2) Road Travel - A mileage allowance of 27¢/kilometer may be claimed by participants living in Alberta but not in the locale where the hearing is held. This is payable only for the hearing days.

There will be no reimbursement for travel costs of local participants.

There will be no reimbursement of taxi fares and parking charges except for necessary costs (taxi, parking, etc.) for transportation from and to airports with respect to attendance at hearings.

(d) All disbursements not identified under 2(a), 2(b) or 2(c) above, will be deemed to be normal overhead costs recovered in the fee for services prescribed in 1 above.

If the Scale requires disbursement vouchers and either no vouchers or inadequate vouchers are submitted, the claimant will be notified by a deficiency letter issued by the Board. If the claimant fails to respond by the date specified in the deficiency letter, the claim will be regarded as withdrawn, and will not be covered by the payment order.

### 3. Individual Intervenors

The Board encourages intervenors with similar interests to combine their interventions. Individual intervenors interested in providing the Board with a constructive view on a particular regulated part of a utility's operations will be eligible for reimbursement of their reasonable disbursements in accordance with the Scale above. Individual Intervenors participating generally, throughout proceedings will have any claims for costs assessed on their own merits. The Board will not approve an attendance allowance.

# Corporate Human Resources

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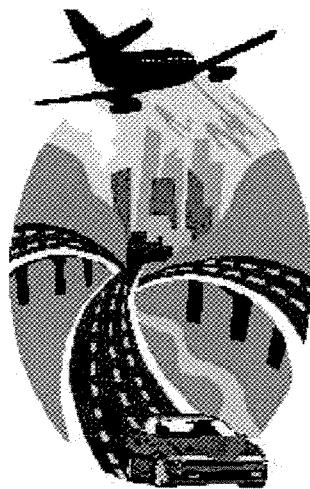
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### A Guide for Alberta Government Employees (effective May 1, 2007)

#### **Policy**

Ministries have the final decision making authority as to if, when and by what means employees will travel on government business. Approving requests for travel means that the ministries have agreed to pay for the employee's reasonable and legitimate travel related expenses. Employees may be given approval to travel when correspondence, telephone calls, conference calls, video-conferencing, and other types of communication are insufficient to conduct government business.

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#### **General Information**

This brochure is a quick reference for information on expenses and allowances that employees may claim when traveling on government business. For complete information, reference should

be made to the Government of Alberta Human Resources Directives; *Subsistence, Travel and Relocation Expenses*. Guidelines that interpret the application of the expenses and allowances are included in the Directives.

Approval for out-of-country travel expenses shall be in accordance with established departmental policies approved by the department head or designate.

All reimbursements are made in Canadian dollars regardless of which currency was used to pay expenses when traveling outside Canada on government business.

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## **Travel**

Employees are reimbursed for travel, based on the most direct, practical and cost-effective route and mode of transportation to reach that destination.

### **Air Travel**

Employees should fly on excursion or advance booking fares that do not exceed economy rates. Frequent flyer points earned on government business may be used by the employee for personal use. Flight cancellation and flight accident insurance, if purchased, will not be reimbursed.

### **Business Use of Private Vehicle**

When authorized to use a personal vehicle for government business travel, employees are reimbursed on the basis of each kilometre (km) driven in the fiscal year as follows:

- \$0.44 per kilometre

NOTE: Employees who use their own vehicle for a business trip when other more direct, practical and cost-effective modes of transportation are available, will be reimbursed at \$0.1440 per km.

If an employee's insurance company requires an additional premium for using a personal vehicle on government business, the premium will be reimbursed to a maximum of \$500 per year or pro-rated for a partial year.

Employees may claim parking charges up to \$11.20 without a receipt; over \$11.20 with a receipt, while using their personal vehicle on government business.

### **Other Motor Vehicle Travel**

Employees should use the "Accommodation and Car Rental Directory for Government

Employees" when renting a vehicle for business use.

Automobile rental charges may be claimed with receipts. Optional insurance coverage may not be required when traveling in Alberta. The Risk Management and Insurance Branch of Alberta Finance can be contacted for more details.

With receipts, employees may claim taxi and limousine fares over \$11.20, long distance bus and rail fares, excess baggage charges where extra equipment is required because of duties being performed, government related telephone calls and electronic communication charges.

Without receipts, employees may claim public transportation, limousine and taxi fares of \$11.20 or less.

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## **Meals**

With receipts, employees may claim the cost of the meal plus GST and a maximum 15% gratuity on the meal cost.

Without receipts, employees can claim an allowance of \$8.80 for breakfast, \$11.10 for lunch and \$19.85 for dinner when meals are purchased.

Claims for meals apply to employees traveling on government business when the employee departs at or before or returns at or after 7:30 a.m. for breakfast, 1:00 p.m. for lunch or 6:30 p.m. for dinner.

Meals provided in the cost of airfare may not be claimed. However, when a flight that provides a meal is delayed, employees may purchase a meal and claim the meal allowance or the cost of the actual meal with receipts in accordance with the times noted above.

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## **Accommodation**

The "Accommodation and Car Rental Directory for Government Employees" should be used where possible to determine the place of overnight accommodation.

With receipts, employees traveling on government business may claim the actual cost of the room and applicable taxes. Employees should request government rates.

Without receipts, employees may claim an accommodation allowance of \$19.30 per night.

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## Incidental Travel Expenses

A personal expense allowance of \$7.05 inside Canada and \$14.00 outside Canada may be claimed for each 24-hour period of travel.

With receipts, employees may be reimbursed for:

- laundry and dry cleaning costs if these services are required during the business trip;
- one personal long distance telephone call of up to approximately 10 minutes for each 24 hour period; and
- local and long distance telephone and fax charges for government business, with an explanation included on the claim form;
- the cost of travel medical insurance purchased for government business travel outside of Canada;
- the cost of purchasing traveler's cheques for business related expenses outside of Alberta;
- the cost of medical attention and/or hospitalization, when traveling on government business outside of Canada, in excess of Alberta Health Care Insurance.

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## Making a Claim


Employees must complete a "Personal Expense Claim" form either in hard copy or on-line, available in each ministry. Assistance is available from the employee's supervisor and departmental Human Resources or Finance and Administration offices. Reimbursement is made by direct deposit into the employee's bank account.

The *Accommodation and Car Rental Directory for Government Employees* is available at the Internet address [http://www.hcrd.gts.gc.ca/ehcd\\_e.htm](http://www.hcrd.gts.gc.ca/ehcd_e.htm)

The *Subsistence, Travel and Relocation Expenses Regulation*, which is the authority for these expenses, is located in the Government of Alberta Human Resources Regulations.

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Employees are reimbursed for travel, based on the most direct, practical and cost-effective route and mode of transportation to reach that destination.

### **Air Travel**

Employees should fly on excursion or advance booking fares that do not exceed economy rates. Frequent flyer points earned on government business may be used by the employee for personal use. Flight cancellation and flight accident insurance, if purchased, will not be reimbursed.

### **Business Use of Private Vehicle**

When authorized to use a personal vehicle for government business travel, employees are reimbursed on the basis of each kilometre (km) driven in the fiscal year as follows:

- \$0.44 per kilometre

NOTE: Employees who use their own vehicle for a business trip when other more direct, practical and cost-effective modes of transportation are available, will be reimbursed at \$0.1440 per km.

If an employee's insurance company requires an additional premium for using a personal vehicle on government business, the premium will be reimbursed to a maximum of \$500 per year or pro-rated for a partial year.

Employees may claim parking charges up to \$11.20 without a receipt; over \$11.20 with a receipt, while using their personal vehicle on government business.

### **Other Motor Vehicle Travel**

Employees should use the "Accommodation and Car Rental Directory for Government

Employees" when renting a vehicle for business use.

Automobile rental charges may be claimed with receipts. Optional insurance coverage may not be required when traveling in Alberta. The Risk Management and Insurance Branch of Alberta Finance can be contacted for more details.

With receipts, employees may claim taxi and limousine fares over \$11.20, long distance bus and rail fares, excess baggage charges where extra equipment is required because of duties being performed, government related telephone calls and electronic communication charges.

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Without receipts, employees may claim an accommodation allowance of \$19.30 per night.

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- one personal long distance telephone call of up to approximately 10 minutes for each 24 hour period; and
- local and long distance telephone and fax charges for government business, with an explanation included on the claim form;
- the cost of travel medical insurance purchased for government business travel outside of Canada;
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