

Fort McMurray Catholic Schools

Operating Policies and Procedures

OP 516 – Reimbursement of Travel Expenses

Policy

Staff may be authorized to travel to participate in training, professional development, seminars or for meetings when other means of conducting business are not practical. When travel is authorized, the most direct, practical and cost effective route and mode of transportation shall be used.

Procedures

Approval

1. All travel and Professional Development expenses shall be authorized in advance by the designated authority:
 - a. Out-of-Province: all travel out of province shall be authorized by the Superintendent of Schools;
 - b. In Alberta: approval authority is delegated to Principals and Associate-Superintendents.
2. Travel requests submitted to the approval authority shall include the purpose of the trip, the mode of travel, the estimated cost and the budget (financial code) to which the travel is to be charged.
3. The reimbursement of travel expenses may be subjected to specific limitations or conditions such as partial reimbursement, sharing of accommodation or vehicle. Such limitations shall be detailed in the approval and accepted (initialled) by the employee prior to departure.
4. Reimbursement of travel expenses for certificated staff attending Summer Professional Development programs will be made in accordance with Operating Policy 443 (Instructional Staff Professional Development).
5. Requests for out of province travel must be submitted to the Superintendent of School at least 15 working days in advance of the travel and must be supported by the Principal. Out of province travel will only be authorized in exceptional circumstances for training or business deemed essential to the operation of the schools and not available in Alberta.

Incurring Expenses

6. Individuals incurring expenses on behalf of the District shall minimize expenses through means such as, but not limited to:
 - a. Using available technology (e.g. video-conference, teleconference or internet based methods of delivery);
 - b. Using the most cost effective methods of travelling;
 - c. Coordinating travel arrangements when more than one person travels to the same destination;
 - d. Sharing of accommodation where possible.
7. Individuals incurring expenses must ensure such expenses are reasonable, appropriate, properly explained and documented and meet the expectation of sound financial management.
8. Except where prohibited by policy, 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 on his claims and supporting documentation.
9. Where a claimant receives a discount, credit or bonus for travel that reduces the original cost, only the net expense may be claimed. This is not applicable when the claimant receives a rebate, credit or privilege for using a personal credit card or loyalty cards for which a fee has been paid.

Reimbursement of travel expenses

10. Except where otherwise indicated, all travel expense claims shall be reimbursed in accordance with the provisions of this Regulation.
11. Where expenses are incurred but not expressly authorized by this Regulation or when maximum amounts are exceeded, the Assistant Superintendent (Business, Finance and Facilities) shall determine if the expense is reasonable and falls within the intent of this Regulation. He may then approve additional reimbursement of expenditures if requested in writing supported by appropriate justification.

Business Kilometre Rates

12. When authorization is received for the use of an employee's private vehicle for District business, the employee may claim reimbursement, based on the total kilometres travelled in a fiscal (school) year:

- a. When the use of the private vehicle is the most economical means of transportation: a rate of 44 cents per kilometre for the first 10,000 kilometres in a school year and 16.5 cents per kilometre for each additional kilometre.
- b. When other means of transport is more direct, practical and cost effective, the use of an employee's private vehicle may still be approved at the reduced rate of 16.5¢ per kilometre.

13. Travel distance for reimbursement shall be calculated using the shortest distance between city centres as calculated by Google maps. The following provides the most frequently used one-way distances from Fort McMurray to be used for reimbursement.

Eligible Travel Distance	KM (one way)
Banff	859
Calgary	743
Canmore	835
Cold Lake	436
Edmonton (Includes Sherwood Park and St. Albert)	437
Jasper	787
Kananaskis	811
Lac LaBiche	291
Lloydminster	574
Medicine Hat	898
Red Deer	600
Spruce Grove/Stony Plain	463

Business Insurance

14. If an employee is transporting children as part of their employment with the District, the employee may claim the full amount of the additional insurance premium to a maximum of \$300 per school year, pro-rated if the insurance is for less than a calendar year.

Meal Expenses

15. When travelling on district business, an employee may claim a meal allowance of:

- Breakfast: \$ 9.20
- Lunch: \$ 11.60
- Dinner: \$ 20.75

16. An employee cannot claim the allowance for a meal if the meal is included in the cost of airfare or is provided as part of a conference, seminar or training session.

Accommodation Expenses

17. When an employee is travelling on district business and overnight accommodation away from the employee's residence is necessary, the actual cost of standard accommodation supported by a receipt may be claimed.

18. Where available, negotiated group discounted rates must be used (e.g. ATA rates for eligible members or conference rates). Prior authorization must be obtained from the Superintendent of Schools or his designate for rates exceeding \$160 per day.

19. If the same room is shared, only one employee can claim the actual cost of accommodation.

Vehicle Rental

20. The rental of a vehicle shall be approved in advance as a mode of travel by the appropriate authority if it is considered essential to the conduct of business or is the most economical means of transportation.

21. If the rental of a vehicle is approved, the following expenses shall be reimbursed:

- a. The cost of rental for a vehicle not exceeding the compact or mid-size category;
- b. The cost of basic insurance that must be purchased with the rental;
- c. The actual cost of gas for travel on district business (supported by receipt)

Other Claimable Expenses with a receipt

22. When travelling on District business or attending a district sponsored seminar, an employee may claim the following expenses with a receipt:

- excess baggage charges where extra equipment is required because of duties being performed;
- charges for business related phone calls;
- parking charges;
- taxi and limousine fares; and
- bus fares, including airport bus, other than intra-city bus fares.

Basis for Reimbursement or Allowance

23. Unless otherwise set out in this Regulation, an employee must submit receipts or satisfactory proof of payment for reimbursement of expenses.

24. When an employee receives a discount, credit or bonus for travel that reduces the original travel cost, only the net expense may be claimed. This is not applicable when the employee receives a rebate, credit or privilege for using a personal credit card for which a fee has been paid.

Travel Loyalty Program

25. In accordance with Canada Customs and Revenue Agency regulations, benefits earned in a travel loyalty program as a result of District business travel, for which the Board reimbursed the individual, may be taxable when redeemed for personal use. Tax receipts will not be issued. It is the responsibility of the individual to report the taxable amount of the benefit on their annual tax return if applicable

References: <ul style="list-style-type: none">• Alberta School Act, RSA 2000, Chapter S3 Articles 59 & 60• Board Governance Policy EL # 3	Approved:
	Date Approved: August 31, 2007
Cross References: OP 381	Date Revised: June 24, 2013