

TRAVEL EXPENSE REIMBURSEMENT

Background

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

1. Both Claimants and Approvers shall take the following principles into account in determining whether to make claims for and authorize reimbursements and allowances:
 - 1.1 taxpayer dollars are to be used prudently and responsibly with a focus on accountability and transparency;
 - 1.2 travel, meal, hospitality and other expenses must support Government Business objectives;
 - 1.3 travel, meal, hospitality and other expenses must be necessary and economical with due regard for health, safety and security;
 - 1.4 only legitimate and approved expenses incurred in relation to Board or Division Business may be reimbursed;
 - 1.5 prior approval to incur expenses is obtained where appropriate;
 - 1.6 accommodation and vehicle providers available under standing offers such as those offered to members of Associations are presumed to provide the greatest overall value;
 - 1.7 an allowance is intended to represent a fair pre-estimate of a related expense and should be claimed instead of reimbursement unless justified by the circumstances; and
 - 1.8 claims should be:
 - 1.8.1 able to withstand scrutiny by the Board's External Auditors, the Auditor General of Alberta and members of the public;
 - 1.8.2 properly explained and documented;
 - 1.8.3 reasonable; and appropriate.

2. All travel and professional development expenses shall be authorized in advance by the designated authority:
 - 2.1 Out-of-Province: all travel out of province shall be authorized by the Superintendent.
 - 2.2 In Alberta: approval authority is delegated to principals and the Secretary-Treasurer.

(Effective March 17, 2020, all business travel out of the RMWB is suspended until further notice. For School Year 2020-21, all travel and professional development expenses out of the RMWB must be authorized by the Superintendent of School. This authority cannot be delegated)

3. Travel requests submitted to the approval authority shall include:
 - 3.1 The purpose of the trip,
 - 3.2 The mode of travel,
 - 3.3 The estimated cost, and
 - 3.4 The budget (financial code) to which the travel is to be charged.
4. 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 (initialed) by the employee prior to departure.
5. Reimbursement of travel expenses for certificated staff attending Summer Professional Development programs will be made in accordance with Administrative Procedure 424 – Instructional Staff Professional Learning.
6. Requests for out of province travel must be submitted to the Superintendent at least fifteen (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.
7. Incurring Expenses
 - 7.1 Individuals incurring expenses on behalf of the Division shall minimize expenses through means such as, but not limited to:
 - 7.1.1 Using available technology (e.g. video-conference, teleconference or internet based methods of delivery);
 - 7.1.2 Using the most cost effective methods of travelling;
 - 7.1.3 Coordinating travel arrangements when more than one person travels to the same destination;
 - 7.1.4 Sharing of accommodation where possible.
 - 7.2 Individuals incurring expenses must ensure such expenses are reasonable, appropriate, properly explained and documented and meet the expectation of sound financial management.
 - 7.3 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/her claims and supporting documentation.

- 7.4 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.
- 7.5 A Claimant must repay a reimbursement to the extent the related expense is credited or refunded.

8. Reimbursement of Travel Expenses

- 8.1 Except where otherwise indicated, all travel expense claims shall be reimbursed in accordance with the provisions of this administrative procedure.
- 8.2 Where expenses are incurred but not expressly authorized by this administrative procedure or when maximum amounts are exceeded, the Secretary-Treasurer, shall determine if the expense is reasonable and falls within the intent of this administrative procedure. The Secretary-Treasurer, may then approve additional reimbursement of expenditures if requested in writing supported by appropriate justification.

9. Business Kilometre Rates

- 9.1 When authorization is received for the use of an employee's private vehicle for Division business, the employee may claim reimbursement, based on the total kilometres travelled in a fiscal (school) year:
- 9.2 When the use of the private vehicle is the most economical means of transportation: a rate of 44 cents per kilometre (\$0.44/km) for the first ten thousand kilometres (10,000 km) in a school year and 16.5 cents per kilometre (\$0.165/km) for each additional kilometre.
- 9.3 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 cents per kilometer (\$0.165/km).
- 9.4 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 |

10. Business Insurance

- 10.1 If an employee is transporting children as part of their employment with the Division, the employee may claim the full amount of the additional insurance premium to a maximum of three hundred dollars (\$300.00) per school year, pro-rated if the insurance is for less than a calendar year. Pre-approval from the Secretary-Treasurer is required before adding insurance.

11. Meal Expenses

- 11.1 When travelling on Division business, an employee may claim a meal allowance of:

11.1.1 Breakfast: \$ 9.20

11.1.2 Lunch: \$ 11.60

11.1.3 Dinner: \$ 20.75

- 11.2 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.

12. Accommodation Expenses

- 12.1 When an employee is travelling on Division 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.

- 12.2 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 Secretary-Treasurer for rates exceeding one hundred and sixty dollars (\$160.00) per day.

- 12.3 If the same room is shared, only one (1) employee can claim the actual cost of accommodation.

13. Air Travel

- 13.1 Air travel shall be approved in advance as the most of travel by the appropriate authority if it is considered essential to the conduct of business or is the most economical means of transportation.

- 13.2 If the Air Travel of is approved, the following expenses shall be reimbursed:

13.2.1 The cost of the ticket in Basic or Standard Fare plus other mandatory surcharges such as Air Travel Security Charge (ATSC), fuel surcharge, Insurance surcharge or Airport Improvement fees (AIF);

13.2.2 The Division will **NOT** reimburse the cost optional fees such as advance seat selection, preferred seat or food or alcohol or lounge access;

13.2.3 The Division will not pay for the fee to change a ticket unless the change is required due to a change in date from the event organisation or a change of schedule of more than 5 hours.

13.2.4 A copy of the ticket receipt along with the boarding pass must be attached to the expense claim submitted for reimbursement.

14. Vehicle Rental

- 14.1 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.
- 14.2 If the rental of a vehicle is approved, the following expenses shall be reimbursed:
 - 14.2.1 The cost of rental for a vehicle not exceeding the compact or mid-size category;
 - 14.2.2 The cost of basic insurance that must be purchased with the rental;
 - 14.2.3 The actual cost of gas for travel on Division business (supported by receipt).

15. Other Claimable Expenses with a Receipt

- 15.1 When travelling on Division business or attending a Division sponsored seminar, an employee may claim the following expenses with a receipt:
 - 15.1.1 Excess baggage charges where extra equipment is required because of duties being performed;
 - 15.1.2 Parking charges;
 - 15.1.3 Taxi and limousine fares; and
 - 15.1.4 Bus fares, including airport bus, other than intra-city bus fares.

16. Basis for Reimbursement or Allowance

- 16.1 Unless otherwise set out in this Administrative Procedure, an employee must submit receipts or satisfactory proof of payment for reimbursement of expenses. When travelling by air, a copy of the boarding pass must be attached to the expense claim.
- 16.2 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.

17. Travel Loyalty Program

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

Approved: 1 September 2013
Last Revision: 30 Jun 2020

Reference: Section 51 & 137 to 142, Alberta Education Act
Board Policy 7 & 11