

Administrative Procedure 531

Business Administration

OUT OF TOWN EXPENSE REIMBURSEMENT

BACKGROUND

It is acknowledged that employees of the school and Charter Board members may be required or offered the opportunity to attend business and professional development activities.

Those individuals are entitled to reasonable reimbursement for their travel expenses while attending any such authorized out-of-town activities.

All claims must be reasonable and reflect prudence, good judgment, due diligence to reasonable economy and be defensible to a reasonable and impartial observer.

Claims must be submitted in the same fiscal year that the expense was incurred.

DEFINITIONS

Any definitions listed in the following table apply to this document only.

Travel	To go from place to place to conduct business on behalf of the school by various modes of transportation (i.e. car, bus, train, plane).
Hosting	Occurs when a school employee, during the regular course of business, invites an individual external to the school to a breakfast, lunch, dinner, event, or celebration for which the expenses will be claimed for reimbursement by the school.
Reasonable	Expenses that are moderate, reflect prudence, good judgment, due diligence to reasonable economy and are defensible to a reasonable and impartial observer.
Original Receipts	The detailed receipt provided by the merchant/supplier. An original VISA or MasterCard chit is not considered the original receipt.
Supporting Documentation	Any other information that related to the transaction that adds to a review/audit understanding of the entry.

PURPOSE

To facilitate travel in support of the school's mission, while maintaining appropriate controls and accountability.

To state the means by which one having personally incurred business travel and hosting related expenses can claim reimbursement.

To ensure only properly documented and supported expenses related to approved school business travel are reimbursed.

PROCEDURES

1. Supporting documentation
 - 1.1 **Original receipts** must be attached to support expense claim items. If original receipts are lost, the claimant must complete a declaration of lost receipt.
 - 1.2 As all travel and hosting transactions are subject to audit review, the required **supporting documentation**, e.g. conference agendas or approvals for procedure exceptions, must also be attached.

2. Approvals and accountabilities

- 2.1 Formal approval must be obtained prior to arranging authorized travel as defined in this procedure. The Superintendent's approval is required for all out-of-province travel.
- 2.2 Both the claimant and the approver are accountable for ensuring that claims for travel and hosting related expenses are in accordance with appropriate policies and procedures, and that the expenses were incurred for school business purposes only.
- 2.3 Approval for travel and hosting expenses must be obtained from the next reporting level of authority (One-over-One Approval) before payment will be made. One-over-One approval may not be delegated to a lower level of authority.

3. Travel

3.1 Air Travel

- 3.1.1 Arrangements should be made to secure the most economical and practical mode of travel. Air travel will be used only when ground travel does not meet the event schedule or distance or time constraint makes it impractical.
- 3.1.2 The choice of airline or routing for business travel should be based on the lowest fare and agreements with contracted vendors, rather than on personal frequent flyer program incentives.
- 3.1.3 Reimbursement is for actual fares paid. Claimants must submit both their ticket (paper or electronic) and proof of purchase. Discrepancies will be reimbursed based on the lower of the two amounts.
- 3.1.4 Flight cancellation insurance enables the traveler to be reimbursed for the cost of the flight when cancellation was due to events that are not under their control, e.g. medical reasons. The cost of this insurance is reimbursable.
- 3.1.5 Excess baggage fees, as warranted by need, are reimbursable.

3.2 Vehicle Rental

- 3.2.1 Vehicle rental is to be limited to a compact, mid-size or full-size vehicle, depending on justifiable need and the prudent expenditure of school funds. For example, several cab rides could be more economical than a car rental and parking. The choice must be able to demonstrate cost savings. Reimbursable expenses include the rental fee, the kilometer/mileage charge by the rental agency, fuel charges and insurance coverage when applicable.
- 3.2.2 Rental of luxury vehicles is prohibited.
- 3.2.3 It is the responsibility of the traveler to ensure that they have the appropriate license to drive a vehicle while on school business.
- 3.2.4 It is the responsibility of the traveler to ensure that adequate insurance is in place for all drivers of the vehicle.

3.3 Private Automobile

- 3.3.1 Private automobiles used for school business within Alberta will be reimbursed at automobile allowance rates set by the Canada Revenue Agency. This rate includes the cost of fuel and vehicle "wear and tear".
- 3.3.2 Where possible, travelers attending the same event are expected to carpool so as to minimize travel costs.
- 3.3.3 Staff members traveling as passengers in a private automobile cannot claim mileage or the costs of any equivalent transportation.

- 3.3.4 Private automobiles used for school business are not covered by the school's insurance policy.
- 3.3.5 Claimants are advised to check with their own insurance provider to secure any necessary additional insurance coverage. The school does not reimburse for personal insurance or registration costs.
- 3.4 Other Ground Transportation
 - 3.4.1 Reasonable expenditures for taxis and public transportation to and from airports, between appointments, hotel locations and meeting places are reimbursable, including reasonable gratuities for service. Original receipts are required.
- 3.5 Accommodations
 - 3.5.1 Reimbursement is limited to the single occupancy rate for standard accommodation, or whatever class of accommodation is the least expensive. Original itemized receipts must be submitted for reimbursement. Exceptions are to be pre-approved by the next reporting level of authority (One-over-One Approval).
 - 3.5.2 Accommodations for one night before and after an event is acceptable if the start and end times warrant such travel logistics. Longer periods are also acceptable if airfare savings can be demonstrated. Where applicable, dates should coincide with those on the air ticket.
 - 3.5.3 The choice of accommodation should be based on business travel requirements rather than personal membership program incentives.
 - 3.5.4 If the traveler stays with friends or family instead of at a hotel, they may be reimbursed for a modest gesture of appreciation up to \$20 CAD per day.
- 3.6 Meals
 - 3.6.1 The cost of meals may be reimbursed by claiming meal per diems.
 - 3.6.2 The purchase of alcoholic beverages is not reimbursable.
 - 3.6.3 Per diems may only be claimed where meals have actually been consumed, e.g. per diems cannot be claimed where meals are already included in the conference fees.
 - 3.6.4 The maximum per diem allowance is \$50 CAD per day or \$10 CAD for breakfast, \$15 CAD for lunch, and \$25 CAD for dinner for partial days.
- 3.7 Other Reimbursable Travel Expenses
 - 3.7.1 Flight cancellation insurance
 - 3.7.2 Excess baggage fees
 - 3.7.3 Telephone calls and data communication charges related to school business
 - 3.7.4 Laundry and valet charges, if the length of travel exceeds 7 days
 - 3.7.5 Expenditures for off-campus parking
 - 3.7.6 Conference/seminar registration fees, including fees for required conference activities; e.g. pre-conference workshops that may be optional but meet the needs of the school
 - 3.7.7 Foreign exchanges fees or charges to convert funds into traveler's cheques, cash cheques, etc.
 - 3.7.8 If traveling outside Canada or the United States, travelers' medical insurance and required vaccinations

- 3.7.9 Required special visas and travel papers
- 3.8 Non-Reimbursable Travel Expenses
 - 3.8.1 Travel expenses of a traveling companion, unless pre-authorized by the superintendent (e.g. spouse or personal assistant due to a disability)
 - 3.8.2 Business or first class air travel, unless pre-authorized by the superintendent
 - 3.8.3 Personal telephone calls unless pre-authorized by the next reporting level or authority (One-over-One Approval)
 - 3.8.4 In-room mini bar (snack & alcoholic beverages) and movies
 - 3.8.5 Laundry and valet charges, unless the travel exceeds 7 days
 - 3.8.6 Interest charges on either corporate or personal credit card balances
 - 3.8.7 Cancellation fees arising from failure to cancel transportation or hotel reservations
 - 3.8.8 Personal travel insurance
 - 3.8.9 Additional private automobile insurance
 - 3.8.10 Conference activities that are considered optional, e.g. golf tournaments
 - 3.8.11 Passport fees
 - 3.8.12 Child/dependent care

3.9 Combining School Business with Personal Travel

When combining business with personal travel, the school's responsibility is limited to the related reimbursable expenses (air fare, accommodation, food, etc.) that would be applicable had the interruption not occurred.

4. Hosting

- 4.1 Hosting expenses involving individuals external to the school and related to conducting the business of the school can be expended accordingly. Hosting expenses may include food, alcoholic and non-alcoholic beverages, and social activity. Expenses should be kept to a reasonable cost and involve only those expenses appropriate to the objectives and and/or significance of the event.
- 4.2 In keeping with the principle of One-over-One Approval of hosting expenditures, the most senior person in attendance from the hosting unit is to pay and claim the related costs. The individuals hosted are to be clearly identified on the receipt submitted with the claim.

5. Goods and Services

- 5.1 The use of personal financial resources to purchase goods and services for school requirements is generally discouraged, however it is recognized that in some circumstances this could be the most practical method available. Individuals may use personal resources to purchase goods and services of relatively low value, while traveling on school business. It is expected that other purchase options such as *Corporate Purchasing Card* or *Purchase Order* be considered before ultimately resorting to the use of personal resources. Under no circumstances, should personal resources be used to purchase restricted or controlled goods, or to circumvent school purchasing policies and procedures.
- 5.2 Travel advances may be obtained from the board office by using a *Cheque Requisition Form* a minimum of two weeks prior to departure.

Cross Reference: AP-530 Authority and Approval
Date of Adoption: April 12, 1999
Date of Revision: June 9, 2004, March 5, 2013, November 2, 2015, May 18, 2018
Due for Review: May 18, 2021