

administrative
regulation

Administrative
Regulation No.
2060

Classification:
Finance and Budget

Effective Date:
April 3, 2018

Employee Business and Travel Expenses

1 | Purpose

The purpose of this Administrative Regulation is:

- 1) To ensure prudent use of public funds that are under the stewardship of The Calgary Board of Education;
- 2) To provide a framework of accountability and rules to guide the effective oversight of public resources in the payment and reimbursement of expenses incurred by employees;
- 3) To ensure fair and reasonable practices; and
- 4) To ensure that individuals are properly reimbursed for reasonable expenses incurred in the course of conducting Calgary Board of Education business.

2 | Scope

This Administrative Regulation applies to:

- all employees of The Calgary Board of Education,
- all reasonable and allowable business expenses incurred by an employee or on behalf of an employee in the course of conducting CBE business,
- all expenses from any and all Calgary Board of Education managed funds, regardless of the method of payment, including
 - a) School and department centralized budget allocations;
 - b) Calgary Board of Education administered staff development funds;
 - c) School decentralized budgets;
 - d) School generated funds;
 - e) Funds raised by The Calgary Board of Education revenue generating initiatives; and
 - f) Any other funds received by any school or department of The Calgary Board of Education from any source, with the exception of monies collected from employees for staff social/gift funds.

3 | Compliance

All employees are responsible for knowing, understanding and complying with this Administrative Regulation.

Employees will be held personally responsible for:

- a) Unauthorized expenses;
- b) Expenses which exceed stated limits; and
- c) Expenses which otherwise contravene this or other applicable Administrative Regulations.

4 | Principles

The following principles apply to expenses incurred by employees while conducting the business of The Calgary Board of Education:

1. The Calgary Board of Education recognizes that employees may be required to travel and incur business expenses.
2. Public funds are to be used prudently and responsibly with a focus on economy, efficiency, accountability and transparency. The expenditure of public funds should be able to withstand the scrutiny of members of the public.
3. Travel and business expenses are in support of The Calgary Board of Education Results, Mission, Vision, Values and Three-Year Education Plan.
4. Business expenses, travel, food service, accommodation and hospitality reflect the objective and/or significance of the event, with due regard for health, safety and security.
5. Employees may be reimbursed for reasonable travel and business expenses. In no way should employees be advantaged as a result of the application of these policies and procedures.

5 | Definitions

Alternative Accommodation: means accommodation other than at a commercial establishment. It may be accommodation at a friend or family member's home.

Authorized Approver: means the individual with the authority to approve payment of expenses incurred by a particular Claimant.

Business Expense: means reasonable and appropriate costs incurred for activities that promote and support The Calgary Board of Education Results, Mission, Vision, Values and Three-Year Education Plan.

CBE: means The Calgary Board of Education.

CBE Business: means activities intended to promote and support The Calgary Board of Education Results, Mission, Vision, Values and Three-Year Education Plan.

Claimant: means an individual who seeks reimbursement or payment of an expense under this Administrative Regulation.

Corporate Event: means an activity held to facilitate CBE business at the worksite or in a meeting room. This would include meetings, in house-conferences, professional development sessions, parent-teacher conferences, etc.

Employee: means an individual who is engaged to work for The Calgary Board of Education, that is, there is an employer-employee relationship between the individual and The Calgary Board of Education.

Food Service: means meals and/or meeting refreshments (food and/or non-alcoholic beverages) provided for employees and to any third parties for a corporate event.

Hospitality: means a courtesy or protocol event in respect of the reception or treatment of guests of The Calgary Board of Education or individuals who are not engaged in work for The Calgary Board of Education.

Protocol Events: means an activity that involves consideration for the customs and regulations dealing with diplomatic or cultural formality, precedence and etiquette.

Reasonable (Expense): means an expense that, in its amount and nature, is consistent with what a reasonable person would incur in the conduct of the same business in the same or similar circumstances.

Receipt: means a document provided by the vendor detailing the goods or services, and the amount of tax charged as part of the purchase. The Credit Card/Debit Card slip showing only the total dollar amount of the purchase does not qualify as a receipt and shall not form the basis for reimbursement.

Working Session: means an event including CBE employees or individuals engaged in work for the CBE held at a commercial eating establishment while in the course of conducting CBE business.

Travel: means a business activity whereby an employee must leave Calgary to fulfil a job duty or CBE business activity, other than commuting.

6 | Regulation Statement

General

- 1) CBE managed funds may be used for expenses related to travel, food service, working sessions, hospitality, and other business expenses when the expenses are:
 - a) directly related to the Results, Mission, Vision, Values and Three-Year Education Plan of The Calgary Board of Education;
 - b) defined allowable expenses;
 - c) properly documented; and
 - d) approved by an authorized approver.
- 2) The Chief Financial Officer shall determine and publish the limits and allowances set out in this Administrative Regulation.
- 3) Expenses will not exceed established limits.

- 4) The Chief Financial Officer will establish and maintain procedures for the reimbursement and payment of approved expenses.
- 5) The CBE may reimburse or pay for employees' reasonable expenses while the employee is conducting authorized CBE business, locally or out of town when the expenses meet the criteria in section 6(1).
- 6) Expenses resulting from misinterpretations or mistakes are not a basis for reimbursement or payment.
- 7) Subject to the P-Card guidelines and purchasing regulations, the CBE P-Card is the preferred method of payment for all travel and business expenses incurred on behalf of the CBE.
- 8) A Claimant shall not claim reimbursement and an allowance or per diem for the same expense.
- 9) A Claimant shall not claim reimbursement for the same expense from more than one funding source.
- 10) If several employees are part of the same business expense, the highest positioned employee in attendance shall incur the expense.
- 11) Notwithstanding section 10, when expenses are incurred for a corporate or hospitality event, the expense may be incurred by the organizing business area or school, regardless of the level of employees in attendance.
- 12) Expenses incurred by one individual on behalf of another must be attributed to the individual for whom the expenses were incurred.
- 13) Claimants may not approve their own expense claim.
- 14) An employee shall not direct a subordinate to incur an expense on his/her behalf without having the expense pre-approved by the employee's superordinate.

Receipts

- 15) Expenses will be supported by the submission of detailed (itemized) original receipts including:
 - a) the names of the participants;
 - b) the organization or company of the non-CBE participants; and
 - c) a description of the business purpose.

- 16) If a receipt is missing, the employee will make every effort to get a replacement receipt by contacting the vendor.
- 17) If a missing receipt cannot be replaced, a written statement will be submitted with the expense claim, signed by the Claimant and the Authorized Approver including all of the information required under section 15 and attesting:
 - a) that the expense was incurred and related to The Calgary Board of Education business;
 - b) that the expense has not been claimed previously;
 - c) that no alcohol was included in the expense; and
 - d) as to why a receipt cannot be provided.

Expense Approval

- 18) Authorized Approvers are accountable for their decisions, which must be:
 - a) subject to good judgment and informed knowledge of the situation; and
 - b) compliant with the principles and requirements set out in this Administrative Regulation and procedures established by the Chief Financial Officer.
- 19) The rationale for approval decisions must be documented for each claim where discretion has been exercised.
- 20) An employee must obtain approval from the Authorized Approver prior to incurring an expense.

Allowable Expenses

Hospitality

- 21) Hospitality may be extended to guests or individuals who are not employees of the CBE, with prior approval from the Authorized Approver.
- 22) Hospitality can be extended in an economical and consistent manner when:
 - a) it can facilitate the business of The Calgary Board of Education as it relates to the Mission, Vision, Values, Results and the Three-Year Education Plan; and
 - b) it is considered desirable as a matter of courtesy or protocol.

- Food Service**
- 23) Food service expenses may be incurred:
- a) for a corporate event;
 - b) for working sessions; and
 - c) in accordance with section 1 of this Administrative Regulation; and
 - d) in accordance with sections 24- 27.
- 24) For working sessions and corporate events greater than 2 hours and less than 4 hours, beverages and a light snack may be made available to a maximum of the approved limit.
- 25) Food service can be provided where, due to operational limitations, meetings are required to occur early morning or over the lunch hour or after the participants' regular work day.
- 26) Food service expenses will not exceed the applicable allowance per person.
- 27) Claims for food service that exceed the maximum meal allowance may be approved in limited and exceptional circumstances. When the claim exceeds the maximum amount, the claimant must include a detailed explanation with the claim.
- Alcohol**
- 28) Alcohol may not be claimed and will not be reimbursed or paid for from CBE managed funds as part of travel, food service, working session or corporate events.
- 29) Gifts of alcohol will not be reimbursed or paid for from CBE managed funds.
- 30) Hospitality extended for Protocol events may include the expensing of alcohol at a meal or a reception only when there is an approved business case.
- 31) Alcohol for protocol events requires prior written approval from the Chief Superintendent or delegate.
- Tobacco**
- 32) Tobacco may not be claimed and will not be reimbursed or paid for from CBE managed funds except for protocol events.
- Professional Learning**
- 33) The CBE may reimburse employees for the cost of conferences, workshops, seminars and courses if:
- a) the expense incurred is in accordance with section 1 of this Administrative Regulation; and
 - b) the expense has been approved, in advance of the

event, by the Authorized Approver.

Personal Cell phones

- 34) The CBE may subsidize employees for personal cell phone use:
- a) when the employee is required to have a cell phone to perform their duties, and
 - b) if the employee does not have a CBE issued cell phone.
- 35) The cell phone subsidy paid for the use of a personal cell phone is deemed to compensate for the reasonable business portion of the costs of ownership and operation of the cell phone and will cover such costs as damage, repair and replacement.
- 36) Employees who use a personal cell phone for conducting CBE business are required to comply with the applicable administrative regulations and practices for personal mobile devices.
- 37) Employees will not be reimbursed for the purchase or replacement of cell phones for personal or CBE business uses.

Ineligible Travel and Business Expenses

- 38) The CBE will not reimburse ineligible expenses including, but not limited to:
- a) interest charges on outstanding personal credit card balances;
 - b) expenses incurred for personal entertainment;
 - c) spa and fitness centre fees;
 - d) traffic and parking fines;
 - e) alcohol and bar bills;
 - f) loss of money or loss or damage to personal effects;
 - g) costs resulting from cancellation or changes to transportation or accommodation arrangements, except where directed by their superordinate or in extenuating circumstances;
 - h) advanced or preferred seat selection fees;
 - i) voluntary additional days beyond the business purpose of the trip;
 - j) flight cancellation insurance;

- k) passports; or
- l) any expenses in excess of a reasonable amount.

Travel Expenses

- 39) Employees who travel for CBE business are expected to consider the cost effectiveness of their travel. Reimbursement will be limited to the cost of the most reasonable, least cost alternative.
- 40) Employees are expected to minimize travel expenses by utilizing technology, such as teleconference and video conference to meet.
- 41) Employees are expected to utilize the most economical and time effective means of transportation. Use of a private automobile should be limited to those trips where a private automobile is more time and/or cost effective. Rental vehicles are a preferred, lower-cost option.
- 42) When two or more employees are travelling to the same event, it is expected that the employees will utilize carpooling to reduce costs and environmental impact.

Approval For Travel

- 43) Employees travelling outside of Calgary on CBE business must receive prior written approval from his/her supervisor.
- 44) Employees travelling outside of Alberta on CBE business must receive prior written approval from his/her supervisor and Superintendent.
- 45) Employees travelling outside of Canada on CBE business must receive prior written approval from his/her supervisor, Superintendent and the Chief Superintendent or designate.
- 46) Employees must submit a completed and duly signed and authorized travel and subsistence report to Finance within 30 days of completing their travel, regardless of the source of funding.
- 47) Employees will be held accountable for travel expenses that are unreasonably more than the approved cost.
- 48) Employees may be held responsible for any travel expenses that are deemed to unreasonably exceed the approved cost or established limits.

Travel Days

- 49) An employee shall not be granted additional time off work in lieu of time spent travelling for conferences or training sessions that are being attended at the request of the employee.

**Allowable
Travel
Expenses**

- 50) Subject to the terms of the travel authorization and approval a Claimant may claim the following travelling expenses incurred while travelling on CBE business:
- a) accommodation;
 - b) hotel Wi-Fi charges;
 - c) airfare;
 - d) automobile rental or personal vehicle kilometre reimbursement;
 - e) fuel for rental vehicle;
 - f) rail fare;
 - g) bus fare;
 - h) airline baggage fees when charged by the airline;
 - i) excess baggage charges when extra equipment is required because of duties being performed;
 - j) taxi fares and transit fares, including airport bus,
 - k) parking;
 - l) meal per diem allowances when meals are not included in the conference or as part of the travel arrangements;
 - m) travel Visa, as required for compulsory travel; and
 - n) immunizations, when required for compulsory travel.

**Meal Expense /
Per Diem**

- 51) Meal expenses are reimbursed to the employee at the established meal per diem rate.
- 52) No meal expense can be claimed if the meal is included as part of another fee, event, or another expense.
- 53) Meal expenses are reimbursed when traveling on CBE business as follows:
- a) 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) 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) Dinner, if the departure time is 6:30 p.m. or earlier, or the return time is 6:30 p.m. or later.

- 54) Meal per diems for travel to all United States destinations shall be in US dollars, rather than Canadian dollars.
- Roaming Packages**
- 55) Employees travelling outside of Canada are required to arrange for a roaming package on CBE owned devices that is appropriate to conduct the business of the CBE while travelling. Employees are encouraged to maximize the use of complementary Wi-Fi services whenever possible.
 - 56) Employees may claim the cost of an appropriate roaming package added to an authorized personal device for travel outside of Canada on CBE business if the employee does not have a CBE owned device. Reimbursement will be at a rate at or below the cost of a roaming package for a CBE owned device.
- Airline Travel Costs**
- 57) Airline travel costs will be reimbursed at the most economical rate class available at the time of booking.
 - 58) Claims for First Class and Business Class travel will be reimbursed at the economy class rate unless special circumstances warrant the need for Business Class and are approved prior to booking. Approval must be obtained from the applicable Director, for employees below the level of Director, or the applicable Superintendent for employees at the Director level.
- Accommodation**
- 59) Arrangements for accommodation will be made in the most efficient and cost effective manner. .
 - 60) Alternate accommodation allowance may be claimed, instead of hotel costs.
- Combining Travel with Vacation**
- 61) The CBE will only pay for expenses that are business related. When combining vacation with business travel, employees are responsible for all incremental costs associated with the personal component of the trip.
- Travel Companions**
- 62) Expenses of a travel companion who accompanies an employee will not be reimbursed or paid out of CBE managed funds.
- Vehicle Rental**
- 63) Car rental may be used for out of town travel when it is the most economical option.
 - 64) Additional insurance on a rental vehicle is to be declined through the rental agency when travelling within Canada, regardless of the method of payment.

- 65) Additional insurance on a rental vehicle is to be declined through the rental agency when travelling outside of Canada and when payment for the rental is by CBE P-Card.
- 66) Additional insurance on a rental vehicle must be purchased through the rental agency when travelling outside of Canada in the event that the renter is not a CBE P-Card holder and therefore the method of payment is other than by CBE P-Card.

Kilometre Reimbursement

Kilometre Reimbursement

- 67) CBE employees who are required to use their private automobiles on CBE business shall be reimbursed for the use of their vehicles at a per-kilometre rate in accordance with this regulation.
- 68) Kilometre reimbursement, as set out in this Administrative Regulation, is the only form of reimbursement for the use of a personal vehicle, except for those who receive a car allowance under their salary agreement.
- 69) The kilometre reimbursement will compensate for all costs of ownership and operation and will be deemed to cover such costs as insurance, depreciation, gas, oil, damage and repairs.
- 70) Kilometre reimbursement will not be paid to commute to the first work location of the day or from the last work location of the day.
- 71) If an employee travels to various locations during the day, kilometer reimbursement will be payable for the distance travelled between locations.
- 72) Employees are expected to organize their work in such a way as to minimize travel between work locations.
- 73) The distance travelled must be calculated:
 - a) based on the most direct or efficient route between starting point and destination, and
 - b) by using the vehicle's odometer reading or using a mapping website.
- 74) Employees with multiple employment contracts with the CBE are not eligible to claim kilometre reimbursement for travel between the different work locations associated with the separate contracts.
- 75) If two or more employees travel together on CBE business in one car, only one employee may claim kilometre reimbursement.

- 76) Employees shall not profit from claiming for kilometre reimbursement.
- Car Allowance** 77) The car allowance covers business travel within a radius of 100 km of the Education Centre.
- 78) Any out of town business travel can be claimed for reimbursement on a per kilometre basis. The claim will cover the entire trip, less 200 kilometres.
- Automobile Business Insurance** 79) The incremental cost of automobile insurance coverage for driving for business purpose will be paid if evidence of the requirement is submitted on the appropriate form to Human Resources.

The incremental cost is the difference between the cost of insurance which would have been incurred had the vehicle been insured for pleasure including driving to and from work and the actual business insurance for full business uses.

7 | History

DATES	
Approval	January 2017 April 2018
Next Review	January 2022

8 | Related Information

- OE – 4: Treatment of Employees
- OE – 6: Financial Administration
- Alberta Treasury Board Directive 04/2012
- Canada Income Tax Act
- P-Card Guidelines
- AR 7001 – Purchase of Goods and Services
- AR 4090 – Public Interest Disclosure (Whistleblower)
- School Information Handbook
- Interpretation Bulletin – Employee Business and Travel Expenses
- Employee Expense Schedule of Limits and Allowance