

Title: Travel and Subsistence

Policy No: 1002

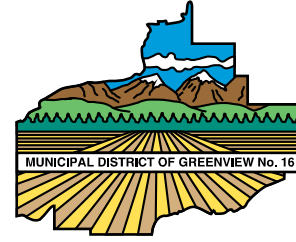
Effective Date: December 13, 2022

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Department: CAO Services

Review Date: December, 2022



Legal References:

Canada Revenue Agency Directive on Travel – Meals and Allowances

Canada Revenue Agency Directive on Travel - Kilometric Rates

Cross References:

Policy 1011 “Northern Travel Premium”

Policy 1013 “Credit Cards”

Purpose: To provide an equitable process for the control and reimbursement of Council, Board/Committee Members, employees and volunteers for travel, food services and other business expenses incurred when conducting business on behalf of Greenview.

1. DEFINITIONS

- 1.1. **CAO** means the Chief Administrative Officer.
- 1.2. **Claimant** means any individual described in section 2.1 who seeks reimbursement of an expense or payment of an allowance under this policy.
- 1.3. **Director** means the Director of Infrastructure and Engineering, Community Services, Planning and Economic Development and Corporate Services.
- 1.4. **Employees** means a person currently employed by Greenview, in any capacity.
- 1.5. **Full Day of Travel** means when a claimant departs from their residence or work location before 7:30 am and returns to their residence or work location after 5:30 pm when travelling but excludes personal time (combining personal business with official duties while travelling).
- 1.6. **Greenview** means the Municipal District of Greenview No. 16.
- 1.7. **Greenview Business** means activities intended to promote and achieve the goals and objectives of Greenview.
- 1.8. **Private Accommodation** does not include one’s current residence.

2. POLICY STATEMENT

- 2.1. This policy applies to all travel and meal expenses sought to be reimbursed and allowances claimed in relation to Greenview business, by or on behalf of:
 - A. Councillors
 - B. Employees
 - C. Members of Council Boards and Committees
 - D. Greenview Volunteer Firefighters
- 2.2. Expenses must be reasonable, prudent, cost effective and defensible to an impartial observer. Employees, Council, Members of Boards/Committees and volunteers are expected to demonstrate appropriate stewardship and accountability when incurring and/or approving expenses.
- 2.3. When an expense requires the provision of a receipt, the receipt submitted must be the original or a scanned copy of the original or the claim may be disallowed.
- 2.4. Greenview will not pay for expense claims submitted more than sixty (60) days after the end of the month has elapsed for the expense incurred unless approval is given by the appropriate Committee/Board, or in the case of an employee, by the Chief Administrative Officer.
- 2.5. Claimants are required to retain and submit all receipts, except when receiving allowances as outlined in sections 3.6. or 4.2.
- 2.6. Where possible expenses will be paid by corporate credit card.

3. TRAVEL EXPENSES

- 3.1. Employees must obtain pre-approval to travel for business from their direct supervisor prior to making any arrangements. Travel out of province will be undertaken by the method approved in advance.
- 3.2. The kilometre rate will be paid in accordance with the current Canada Revenue Agency Rates and will also include the Northern Travel Premium as required.
- 3.3. When an employee is travelling for Greenview business, whenever possible, that employee should use a Greenview vehicle.
- 3.4. While on conference or training, a claimant may hire a rental vehicle or be reimbursed for vehicle for hire expenses.
- 3.5. When a claimant is travelling on Greenview business and overnight accommodation away from the Claimant’s residence is necessary, the actual expense of accommodation or an allowance at the rate set out in 3.6(B) per night may be claimed.
- 3.6. The following rates will be paid to claimants for the travel expenses listed below:

A. Incidental allowance	\$17.50 per full day of travel.
B. Private Accommodation	\$50.00 per night.
C. Vehicle for Hire/Transit/Car Rental	actual cost per receipt.
D. Parking	actual cost per receipt.
E. Hotel accommodation	actual cost per receipt.

4. MEAL EXPENSES

- 4.1. When travelling on Greenview business, claimants may claim either:
 - A. The actual expense of the meal and a maximum gratuity of 18%; or
 - B. The meal allowance.

- 4.2. Meal allowances provide reasonable amounts for each meal required while travelling and are efficient. Meals may be reimbursed without receipts at the following rates:
 - A. Breakfast \$20.00
 - B. Lunch \$20.00
 - C. Dinner \$50.00

- 4.3. Alcohol is not eligible for reimbursement.

- 4.4. A Claimant must not claim a meal allowance if a meal is provided at no cost, unless the Claimant declines the meal because of a demonstrated:
 - A. Dietary restriction; or
 - B. Business reason.

5. HOSTING EXPENSES

- 5.1. When a meal expense is incurred for multiple people the name(s) and title(s) of all of the individuals attending, and the business reason for the expense must be recorded on the receipt.
 - A) A debit stub without a receipt does not constitute an acceptable receipt for meals.

- 5.2. Alcohol consumption is considered a personal expense and is not eligible for reimbursement and cannot be paid for with Greenview funds, except for hospitality events outlined in subsection A. Otherwise, alcohol purchased on a corporate credit card will be billed to the card holder.
 - A) The purchase of alcohol may only be reimbursed for hospitality events which involve participants from outside of Greenview. Functions which only involve Greenview Employees are not considered hospitality events. All reimbursement claims involving alcohol for the purpose of a hospitality event require CAO approval for Employees or Reeve approval, or designate, for Councillors.

6. COUNCIL AND EMPLOYEE RESPONSIBILITIES

- 6.1 Submit expenses in accordance with the provisions of this policy.

- 6.2 Submit expense claims within thirty (30) days from the end of the month in which the expense occurs.

7. COUNCIL AND SENIOR LEADERSHIP RESPONSIBILITIES

- 7.1 May claim a business meal when hosting another person(s). An original receipt must be provided with the claim as well as the name(s) of the person(s) hosted.

- 7.2 Council will review the travel and subsistence rates annually to capture changes to fuel, accommodation, and food costs.

8. MANAGEMENT RESPONSIBILITIES

8.1 Responsible for reviewing all expense claims submitted from employees within their department.

8.2 Provide authorization to employees prior to employees attending meetings, training or other Greenview business and incurring expenses pursuant to this policy, however, an employee who incurs an unexpected meal expense will be reimbursed in accordance with the provisions of this policy upon the production of a receipt and with the approval of their immediate supervisor.

8.3 Refer their expense claims to their Director or CAO for approval, or in the case of the CAO, to refer their expense claim to the Reeve for approval.

9. CORPORATE SERVICES RESPONSIBILITIES

9.1. To issue payment to claimants within thirty (30) days of approval.