

CITY COUNCIL ALLOWABLE EXPENSES POLICY
Council Policy No. 98/19

PURPOSE:

To provide Council and staff with guidelines for calculating the allowable reimbursement of expenses claimed by members of Council attending functions on behalf of the City.

TYPES OF ALLOWABLE EXPENSES:

1. TRANSPORTATION

- a. Air Travel – every effort will be made to book airfares well in advance to achieve the most economical rate available. The City will pay the additional seat selection fee to guarantee the seat. Airline ticket cancellation fee will be paid for by the City when there is an unavoidable personal emergency or if required by the City.
- b. Vehicle Travel – when a member of Council elects to travel by automobile, reimbursement for the distance traveled shall be calculated using the Canada Revenue Agency’s automobile allowance rate, plus parking, ferry charges and highway tolls, etc. Where more than one member of Council travels in the same vehicle only one person may claim the vehicle travel allowance.
- c. Vehicle mileage expenses will be reimbursed at actual cost or equivalent to the cost of the airline ticket if the airline ticket is less. Airline ticket cost is based on travel booked 14 days in advance.
- d. Other Travel – when a member of Council elects to travel by a form of transportation other than aircraft or automobile as defined above, the expense reimbursement shall not exceed the equivalent economy airfare for the same destination if airfare was booked 14 days in advance.
- e. Other Travel Expenses – other travel expenses include: travel to and from the airport and hotel / conference centre, airport improvement fees, airport parking fees, valet parking in circumstances where there is no other reasonable parking options. In cases where airlines impose an additional fee for luggage, the City will pay for one piece of personal luggage.
- f. Car Rental – in addition to the daily / weekly rental, other eligible expenses include kilometre charge, gas and insurance (collision and third party liability) costs. The government discount or lowest discount rate should be obtained where possible. Cars must be returned with a full tank of fuel unless a City business purpose/reason is required.

2. REGISTRATION FEES

- a. Registration Fees – actual expenses including pre-conference, main conference, social activities scheduled as part of the program and meal / banquet tickets.

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TYPES OF ALLOWABLE EXPENSES: (continued)

3. ACCOMMODATION

- a. Hotel Accommodations – actual room expenses including the day before and the day after the conference where necessary.
- b. Non-Commercial Residence – to be reimbursed at a per diem of \$25.00 per day for staying at a relative's or friend's residence. The intent of this reimbursement is to allow the member of Council to give a gift or take the host to dinner as a thank-you for providing accommodation. Receipts are not required to claim this per diem.

4. BUSINESS COMMUNICATIONS

- a. Long Distance Phone Calls – actual expenses.
- b. Hotel Charges for Local Telephone Calls – actual expenses.
- c. Other (facsimile, courier, internet, etc.) actual expenses.

5. PER DIEM

- a. Meetings within the Municipality and/or within a radius of 50 km of Fort St. John – one-third of Council's annual remuneration is deemed to be an allowance for expenses incidental to the discharge of duties and therefore no per diem will be paid for attending meetings within the municipality and/or within a radius of 50km within Fort St. John (the radius to be calculated using the City Hall as the base).
- b. Meetings outside of the Municipality and more than 50 km from Fort St. John:
 - i. Functions Between 4 – 6 Hours – \$55 per day. Meals that have been paid for by the City which are in addition to the base registration fee will be deducted using the actual cost of the meal as indicated on the registration form.
 - ii. Functions More than 6 Hours – \$110 per day. Meals that have been paid for by the City as part of the conference, workshop or meeting that are specifically requested and is an additional cost, the per diem will be deducted using the actual cost of the meal as indicated on the registration form.
- c. The calculation of times listed in 'b' above includes travel time.
- d. The per diem includes the cost of any meals not provided for.
- e. Per Diem will be in Canadian dollars.

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6. HOSTING

- a. Hosting & Hospitality Expenses – It is recognized that Council Members may find themselves in a position to host government, corporate, association, major event and other dignitaries and senior staff. Hosting and hospitality expenses are at the discretion of Council Members.
- b. Some hosting opportunities include evening dinners where alcoholic beverages such as wine, beer or spirits may be desired. When two or more members of Council are in attendance at City hosted dinner where dignitaries have been invited to attend, an expense of up to \$20 per person for the purchase of alcoholic beverages will be allowed. A flat \$40 deduction for suppers paid for by the City will be deducted from a per diem submitted as part of a travel expense claim form.
- c. Council can be reimbursed for providing tips of up to 15% for meals and taxis only.

7. SPOUSES / COMPANION EXPENSES

A Council Member shall be entitled to be reimbursed for the following expenses related to a spouse or a companion traveling with a Council Member to attend an approved function for:

- a. Hotel Accommodations – where the room is upgraded from single occupancy to double or twin occupancy.
- b. Registration Fees – actual expenses including pre-conference, main conference, social activities, meals and banquets scheduled as part of the official program.

8. NON-ALLOWABLE EXPENSES

The following expenses are ineligible for reimbursement:

- a. Laundry, cleaning and valet services;
- b. Tobacco and tobacco products;
- c. Expenses of a spouse or other non-employee, except as provided by this policy;
- d. Compensation for loss or damage to personal property;
- e. Barber, salon, shoe shine or personal toiletries;
- f. Rental of sports or luxury cars;
- g. Fines, forfeitures or penalties;
- h. Alcohol except as provided by this policy;
- i. Movie rental in the hotel room;
- j. Items not specifically identified as an approved expense in this policy or not approved by Council Resolution.

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TYPES OF ALLOWABLE EXPENSES: (continued)

9. COST RECOVERY

- a. Where members of Council, by virtue of their position travel on behalf of other organizations, such travel expenses may be claimed and paid by the City pursuant to this policy. Expenses paid by the City under this section and made available from the organization in question to the participant shall be recovered by the City.
- b. This section does not apply to a member of Council acting as a Regional Director or an Alternate Regional Director. Members of Council claiming expenses through the Regional District may not claim those same expenses from the City.

10. PROCEDURE FOR CLAIMING EXPENSES

1. All expenses must be claimed on the Travel and Expense Claim Form.
2. Except as provided in this section, all requests for reimbursement of expenses must be supported by a receipt.
3. The conference package/agenda must be attached to the travel expense claim to receive reimbursement for travel expenses.
4. Receipts are not required for:
 - a. Flat Rate Payments – kilometers traveled and per diem;
 - b. Airfare and Accommodation – where arrangements and payments were made in advance through the City;
 - c. Registration Fees – where arrangements and payments were made in advance through the City.
5. In circumstances where a receipt is required under this policy and cannot be produced:
 - a. The Corporate Officer may approve the expense in the amount of \$50 or less if that person accompanies the request for reimbursement with a signed declaration that the expenditure was allowed under this policy and that the amount claimed was the actual cost of the expense.
 - b. Under this section, Council must approve by resolution the payment of an expense in excess of \$50.00.

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TYPES OF ALLOWABLE EXPENSES:

10. PROCEDURE FOR CLAIMING EXPENSES (continued)

6. Travel Expenses will be paid within fourteen (14) days from the date that the claim is submitted.
7. Advances for per diem for upcoming conferences will not be allowed. Hotel costs and applicable taxes will be paid for in advance using a City credit card when the hotel reservation is completed. Other charges should be submitted as part of the expense claim form if they are an allowable expense, i.e. local and/or long distance calls that were charged to the room.
8. No claim shall be reimbursed if it is submitted following a lapse of 21 calendar days after returning to work of the date that the travel was completed unless approved by Council resolution.