

**EMPLOYEES ALLOWABLE EXPENSES POLICY**  
**Council Policy No. 28/25**

POLICY:

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

In accordance with Training and Development Administrative Procedure No. 15, City staff is required to complete the corporate training and development application form and submit to their supervisor for approval to attend a conference, workshop, meeting, or other related function prior to attendance.

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 standard seat selection fee to guarantee the seat and the ability to change flights. 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 staff 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 employee 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 staff member 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 are 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. Staff members are required to obtain approval in writing from their supervisor prior to renting a car. Cars must be returned with a full tank of fuel unless a City business purpose/reason is provided.

**EMPLOYEES ALLOWABLE EXPENSES POLICY**  
**Council Policy No. 28/25**

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.

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 staff member 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. PER DIEM

- a. Meetings within the Municipality and/or within a radius of 50 km of Fort St. John – staff can submit vehicle travel expenses. The radius is to be calculated using City Hall as the base.
- b. Meetings outside of the Municipality and more than 50 km from Fort St. John:
  - i. Functions Less Than 4 Hours – No Per Diem
  - ii. Functions Between 4 – 6 Hours – \$55.00 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.
  - i. Functions More than 6 Hours - \$110.00 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.
    - i. Exception to the Per Diem allowance: Given that Ceremonial events and other subsidiary events often incur costs that may exceed the daily per diem allowance, the City will pay for these tickets. Staff's attendance at these events offers invaluable networking and advocacy opportunities that are unique to their role, fostering relationships and advancing the interests of the community in ways that only their participation can facilitate. Consequently, the additional costs associated with attending these events are an investment in the broader strategic goals of the City, and approval of attendance is at the Director's discretion.
- c. The conference agenda will be required to be attached to the travel expense claim to verify meals.

**EMPLOYEES ALLOWABLE EXPENSES POLICY**  
**Council Policy No. 28/25**

PER DIEM: (continued):

- d. The calculation of times listed in 'b' above includes travel time.
- e. Per Diem will be in Canadian dollars unless travelling outside of Canada. In these instances, the per diem will be in US dollars.
- f. \$25.00 will be considered the full diem for full days spent at a conference or training session that is held in a residential setting or dorm atmosphere where full room and board is provided (i.e.: MATI).
- g. In accordance with Use of Procurement Cards/Credit Cards Council Policy No. 35 as amended from time to time, personal expenses shall not be charged to the City credit card.

5. HOSTING

- a. Hosting & Hospitality Expenses – It is recognized that the Chief Administrative Officer 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 the Chief Administrative Officer.
- 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 a 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. Staff can be reimbursed for providing tips of up to 15% for meals and taxis only

6. SPOUSES / COMPANION EXPENSES

- a. An employee shall be entitled to be reimbursed for the following expenses related to a spouse or a companion traveling with the employee to attend an approved function for:
  - i. Hotel Accommodations – where the room is upgraded from single occupancy to double or twin occupancy.

7. NON-ALLOWABLE EXPENSES

The following expenses are ineligible for reimbursement:

- a. Laundry, cleaning, and valet services;

**EMPLOYEES ALLOWABLE EXPENSES POLICY**  
**Council Policy No. 28/25**

**NON-ALLOWABLE EXPENSES: (continued):**

- 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, shoeshine 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.

**8. COST RECOVERY**

- a. Where staff members, 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.

**9. PROCEDURE FOR CLAIMING EXPENSES**

- a. All expenses must be claimed on the Travel and Expense Claim Form.
- b. Except as provided in this section, all requests for reimbursement of expenses must be supported by a receipt.
- c. Employees are required to submit a written report summarizing the conference/seminar that must be attached to the travel expense claim to receive reimbursement for travel expenses.
- d. The conference package/agenda must be attached to the travel expense claim to receive reimbursement for travel expenses.
- e. Receipts are not required for:
  - i. Flat Rate Payments – kilometers traveled and per diem;
  - ii. Airfare and Accommodation – where arrangements and payments were made in advance through the City;

**EMPLOYEES ALLOWABLE EXPENSES POLICY**  
**Council Policy No. 28/25**

PROCEDURE FOR CLAIMING EXPENSES (continued):

- iii. Registration Fees – where arrangements and payments were made in advance through the City.
- f. In circumstances where a receipt is required under this policy and cannot be produced:
  - i. 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.
  - ii. Under this section, Council must approve by resolution the payment of an expense in excess of \$50.00.
- g. Travel Expenses will be paid within fourteen (14) days from the date that the claim is submitted.
- h. 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. No claim shall be reimbursed if it is submitted following a lapse of 30 calendar days after returning to work once the travel was completed unless approved by Chief Administrative Officer.