

## **Reimbursement and Expense Claims Policy**

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**2B.025**

**Section: 2.0 General Government and Administrative Services**  
**- B. Finance**

**Authority: General Manager of Corporate Services**

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### **Statement**

The Municipal District of Bonnyville (M.D.) will reimburse employees for reasonable, legitimate, and necessary expenses incurred in the performance of their duties and while on M.D. business.

### **Purpose**

The purpose of this policy is to set guidelines for M.D. employee reimbursement of reasonable expenses incurred while on M.D. business.

### **Definitions**

For the purposes of this policy:

- (1) “CAO” means Chief Administrative Officer;
- (2) “Council” means the duly elected Council of the Municipal District of Bonnyville;
- (3) “Policy” means this Reimbursement and Expense Claims Policy.

### **Policy**

(1) General Provisions

- (a) It is assumed and expected that expenses will be consistent with the best interests of the M.D. and its desire to minimize costs. The authority to incur expenses shall be based on budgetary constraints, guidelines for employees, and at the discretion of the Department General Manager. If unusual expenses are incurred, the employee may be entitled to reimbursement upon production of receipts and approval by the Department General Manager.
- (b) Reimbursement of expenses will occur after employees complete and submit an approved Expense Claim Form. Original, itemized receipts are to be submitted with expense claims unless otherwise noted. Expenses claimed without proper receipts will not be reimbursed (credit card or debit slip is not a proper receipt). Reimbursement will be in Canadian dollars equivalent to the currency of the country where the expenditures occurred.
- (c) The M.D. will not reimburse costs of any tickets, fines, or penalty resulting from a violation of any local, provincial or federal statute.
- (d) This policy shall also apply to Council and Council-appointed committee and board members.

(2) Responsibilities

- (a) It is the responsibility of employees and elected officials to:

- (i) Exercise sound judgement, accountability, and transparency with respect to submitting expenses for reimbursement.
  - (b) It is the responsibility of the General Manager of Corporate Services to:
    - (i) Develop, implement, monitor, and regularly evaluate this policy.
    - (ii) Ensure reimbursement of expenses is carried out in a manner compliant with the rules set by the CRA.
  - (c) It is the responsibility of Managers, Directors, and department General Managers to:
    - (i) authorize reimbursements and expense claims for their staff.
- (3) Exceptions
- (a) Exceptions to this policy may be made at the discretion of:
    - (i) The Reeve, with respect to elected officials and CAO expenses.
    - (ii) The CAO, with respect to employee expenses.
- (4) Accommodations
- (a) Employees will be reimbursed for accommodation expenses based on actual costs (hotel room rate and taxes). The hotel invoices/statement must be submitted with the Expense Claim Form.
  - (b) Accommodations, hotel or otherwise, should be selected on the basis of reasonable and practical location and cost. Corporate, government, or best rates should be booked when available.
  - (c) In-room charges (for example, movies, mini-bar, personal phone calls, etc.) will not be reimbursed.
  - (d) Private resident accommodation in lieu of hotel will be reimbursed at \$50 per night. This allowance is intended to allow for suitable recognition for the host. No receipt is required.
- (5) Travel
- (a) Employees will be reimbursed for the most direct, practical, and cost-effective mode of travel available, considering all of the circumstances.
  - (b) Should there be an opportunity for cost savings, the M.D. encourages these savings (for example, carpooling/rental vehicle compared to multiple mileage claims).
  - (c) Personal vehicles used for business travel will be reimbursed by way of an all-inclusive mileage rate pursuant to the Schedule of M.D. All-Inclusive Mileage Rates (*Attachment A*). This rate will be reviewed annually and will be adjusted based on Canada Revenue Agency (CRA) automobile rates on the Expense Claim Form each January at the approval of the CAO. Employees claiming mileage must detail each trip (date, destination, purpose, and distance travelled).
  - (d) Air travel will be reimbursed based on actual cost. All claims for air travel must be accompanied by a receipt. Employees will select the most reasonable, economical, air fare available and should try to take advantage of seat sales and advanced booking fares. The M.D. will not reimburse for seat upgrades, business, priority, or first class.

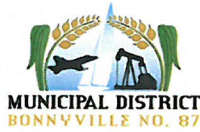
- (e) Parking
  - (i) Parking expense incurred while carrying out M.D. business will be reimbursed with parking receipts.
- (f) Taxi
  - (i) Taxi fares for business purposes will be reimbursed with a receipt.
  - (ii) Gratuities will be reimbursed to a maximum of 12%.
- (g) Meal Allowances
  - (i) Meals will be reimbursed for actual costs where itemized receipts are submitted
  - (ii) Without receipts, the M.D. will use the following guidelines for meal reimbursement:
    - 1. Breakfast     \$20.00
    - 2. Lunch         \$25.00
    - 3. Dinner        \$30.00
  - (iii) Gratuities will be reimbursed to a maximum of 12%.
  - (iv) Claims for alcoholic beverages will not be reimbursed.
- (h) Incidentals/Per Diem
  - (i) A personal expense allowance of \$50.00 per night away be claimed for incidental expenses. This is to cover items such as personal telephone calls, magazines, snacks, laundry etc., and no receipts are required and additional claims for incidentals will not be reimbursed.
- (i) Registration
  - (i) The M.D. will reimburse registration fees for pre-approved courses, seminars and conferences where receipts are provided. The course must be approved by the department General Manager.
  - (ii) Costs for other activities such as social or sporting activities that are associated with the event but not included in the registration fees will not be reimbursed, unless approved by the department General Manager.

### Review Period

Within five (5) years from date adopted / amended / reviewed.

### For administrative use only:

<b>Related Documentation:</b> (plans, bylaws, policies, procedures, etc.)	Attachment A: Schedule of M.D. All-Inclusive Mileage Rates Form: M.D. Expense Claim Form
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# Reimbursement and Expense Claims Policy: ATTACHMENT A

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## Schedule of M.D. All-Inclusive Mileage Rates

<u>Year</u>	<u>Reimbursement Rate</u>
2019	55 cents
2020	56 cents

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CAO Signature : \_\_\_\_\_

Date: March 16, 2020