

## TRAVEL AND SUBSISTENCE

<b>POLICY NO.:</b>	CP-173.23
<b>DIVISION DEPARTMENT</b>	Corporate Services
<b>REVIEW PERIOD</b>	Every 3 Years or Upon Legislative Change

### 1. POLICY PURPOSE

- 1.1 To guide Council of the Town of Blackfalds on the fair and consistent treatment of reimbursement of business expenses.

### 2. POLICY STATEMENT

- 2.1 This policy provides a framework of accountability and rules to guide the effective oversight of public resources in reimbursing and paying for travel, meals, and other travel-related expenses.
- 2.2 Council will be reimbursed for reasonable expenses incurred while representing the Town, engaging in official Town business, and attending meetings, conferences, seminars, or other training opportunities, according to the approved rates and procedures, consistent with Canada Revenue Agency requirements.

### 3. DEFINITIONS

- 3.1 **“Approver”** means individuals responsible for reviewing and approving expense claims.
- 3.2 **“CAO”** means the Chief Administrative Officer of the Town of Blackfalds.
- 3.3 **“Claimant”** means a person submitting a claim for eligible expenditures.
- 3.4 **“CRA”** means Canada Revenue Agency.
- 3.5 **“Proof of Expenditures”** means an itemized receipt (with all gratuity and tax details) and the credit or debit receipt showing the full amount paid.
- 3.6 **“Per Diem”** refers to a daily allowance paid to the employee to cover costs incurred while on official Town travel.
- 3.7 **“Town”** means the municipality of the Town of Blackfalds.

**4. SCOPE**

4.1 This Policy applies to the Town of Blackfalds Council.

**5. AUTHORITY AND RESPONSIBILITIES**

5.1 Council to:

5.1.1 Adopt and supports this Policy by resolution.

5.1.2 Consider the allocation of resources for the successful implementation of this Policy in the annual budget process.

5.2 Chief Administrative Officer to:

5.2.1 Advise Council on the development, implementation, and amendment of this Policy.

5.2.2 Ensure Policy review occurs and verify the implementation of this Policy.

**6. POLICY PARTICULARS**

6.1 All expenses reimbursed through this Policy are public funds and subject to public accountability. Expenses must be reasonable and stand up to public scrutiny when disclosed.

6.2 Whenever possible, cardholders shall use their corporate credit card to pay for expenses such as registrations, travel, and expenses that would be incurred by themselves or by their staff. Personal credit cards can only be used for expenses if a corporate credit card is unavailable.

6.3 Proof of expenditures must be submitted for reimbursement except when a meal per diem or mileage allowance is claimed.

6.4 An expense claim form shall be completed and submitted to the claimant's approver, along with detailed receipts (except when per diems are claimed) and other supporting documentation for all eligible expenses. Expense claims must be submitted to Finance within 60 days of the expenses being incurred.

6.5 Approvers are made aware of Travel, Hospitality, Conferences, and Events before the expenditure.

6.6 If requested by the Approver, the rationale supporting the expenditure's relation to Town Business may be required for reimbursement.

## 6.7 Travel Considerations:

- 6.7.1 Where possible and practicable, claimants shall share transportation methods to reduce cost. Claimants must consider using a Town-Owned vehicle before using personal vehicles.
- 6.7.2 The most economical means (i.e., economy or coach) of vehicle, air, bus, or train shall be approved, considering the net cost to the Town.
- 6.7.3 A claimant who needs to use a personal vehicle for business use shall be reimbursed for the distance travelled from their workplace or principal residence, whichever is a shorter distance to their destination.
- 6.7.4 When travelling on Town-related business, a claimant may claim the meal's actual cost or 65% of the CRA per diem meal allowances. The meal's actual cost eligible for reimbursement is the amount shown on the receipt, excluding alcoholic beverages, plus a gratuity not to exceed 18% of the meal cost.
- 6.7.5 When a claimant travels on Town-related business, the claimant may be reimbursed at a rate equivalent to the reasonable kilometre allowance defined by CRA.
- 6.7.6 Where applicable, a claimant may opt for private accommodations in lieu of a hotel. The Town will reimburse for private accommodations at the prescribed CRA rate.

## 7. EXCLUSIONS

- 7.1 Purchases of alcohol, tobacco, marijuana, or similar items.
- 7.2 Meal per diem when the attended event provides the meal(s). Conference agendas are to be attached to the expense claims.
- 7.3 Rental or entrance fees for personal entertainment such as movies, concerts, recreation centers, galleries, or theatres.
- 7.4 Fines or violations.
- 7.5 Personal items.
- 7.6 Spouse or guest expenses.
- 7.7 Political Contributions.

7.8 Charitable contributions or any other non-business expense.

**8. SPECIAL SITUATIONS**

8.1 N/A

**9. RELATED DOCUMENTS**

9.1 [Appendix B: Meal and allowances – Canada.ca](#)

9.2 [Automobile allowance rates – Canada.ca](#)

**10. END OF POLICY AND APPROVAL**

-Original Signed-  
\_\_\_\_\_  
Mayor

-Original Signed-  
\_\_\_\_\_  
Chief Administrative Officer

-Original Dated-  
\_\_\_\_\_  
Date

-Original Dated-  
\_\_\_\_\_  
Date

**POLICY RECORD HISTORY**

	<b>Resolution No:</b>	<b>Date</b>
Policy Adopted	<b>415/23</b>	<b>November 28, 2023</b>
Policy Reviewed		
Policy Revised		

**ADMINISTRATIVE REVISIONS**

<b>Date</b>	<b>Description</b>