

**Title: Human Resources  
Management Policy –  
Business Expense  
Reimbursement**

**Policy No: 1953**

**Approval: Town Council**

**Effective Date: January 25, 2006**

**Amended: March 10<sup>th</sup>, 2015**



**Policy Statement:** This policy provides a framework of accountability and rules to guide the effective oversight of public resources in the reimbursement and payment of travel, meal, hospitality, and other expenses and allowances not addressed by regulations under the Public Service Act. This policy is intended to ensure fair and reasonable practices, and to ensure that individuals are properly reimbursed for expenses incurred on Town of Hardisty business.

**Guidelines:**

Members of council, appointed members to council committees, employees and members of the Hardisty volunteer fire department shall receive reimbursement for travel, subsistence, accommodations and sundry services or allowances while on Town of Hardisty business or training.

- The amount spent will be limited by the amount set out in the annual approved budget of the Town of Hardisty.
- The approved rates for meals, travel and subsistence allowances will be set out in the Master Rate Bylaw for the Town of Hardisty as approved by Council and governed by the Government of Alberta Public Service Subsistence, Travel and Moving Expenses Regulation .

**Definitions:**

Mayor – Chief Elected Official as stipulated under Sec 1. 1.d and Sec. 150 of the *Municipal Government Act, R.S.A. 2000 c. M-26.*

Councillor – as stipulated under Sec 1.1. g of the *Municipal Government Act, R.S.A. 2000 c. M-26.*

Chief Administration Officer (CAO) – as stipulated under Sec 1.1.c and Sec 205 of the *Municipal Government Act, R.S.A. 2000 c. M-26.*

Town of Hardisty Business - means activities intended to promote and achieve the goals and objectives of the Town

Appointed Council Committee Member – committee members as set out in the Town of Hardisty Committee Bylaw 1204/14 and appointed at the annual organizational meeting of the Town of Hardisty Council.

A handwritten signature or set of initials, possibly 'SO', located in the bottom right corner of the page.

Committee members at large – refers to members appointed by Council pursuant to the Town of Hardisty Committee Bylaw 1204/14 who are not members of Council.

Employee – as stipulated by the Town of Hardisty Policy #1910 – Human Resources Management – Affected Employees

Volunteer Fire Fighter – as stipulated in Town of Hardisty Bylaw 1117/07 as amended cited as the Town of Hardisty Fire Rescue Bylaw.

Affected Person – to include but not limited to, Mayor, Councillor, CAO, Appointed Council Committee member, Committee Members at large, Employees & Volunteer Fire Fighters.

Expense Re-imburement – an amount of compensation that is set out by the Town of Hardisty Master Rate Bylaw which sets the allowable rates for an individual for costs related to travel and subsistence. This rate of payment will be governed by the Government of Alberta Public Service Subsistence, Travel and Moving Expenses Regulation. Payment will be provided by the submission of an Expense Claim Form as set forth in this policy.

Town of Hardisty Master Rates Bylaw #1155/10 as amended - referred to in this document as the Master Rates Bylaw.

1. **Approval of Expense Claims:**

- a) For all members of Council, including the Mayor and Deputy Mayor, as per Policy #1011 – Travel, Subsistence, and Honorarium for Elected Officials expense claim forms shall be approved by the Mayor or Deputy Mayor as per Sec 5.
- b) For all employees and Volunteer Fire Fighters of the Hardisty Fire Dept expense claim forms shall be approved by the CAO of the Town of Hardisty.
- c) Authorization for travel must have prior approval either by Council or the CAO before reimbursement can be submitted.

2. **Allowable expenses for travel:**

- a) Automobile – Employees, Council Members, appointed Committee Members at large & Volunteer Fire Fighters who are required to use their own vehicle while on Town of Hardisty business shall be reimbursed on the basis of a claim according to a per kilometer traveled rate. The rate is governed by the Master Rate Bylaw as

approved by Council and the Government of Alberta Public Service Subsistence, Travel and Moving Expenses Regulation.

- b) Transportation - For travel by other means than a personal automobile, the Town of Hardisty shall pay the equivalent of an economy class fare (air, train, ferry, or bus) and, in the case of an automobile rental, the "compact" rate.
- c) Meal expenses – Employees, Council members, appointed Committee members at large, and Volunteer Fire Fighters who are traveling on Town of Hardisty business may claim the actual cost, (including any applicable sales tax) of the meal or the per diem rate for meals whichever is the lower of the cost. The per diem rate is set out in the Town of Hardisty Master Rate Bylaw as approved by Council and the Government of Alberta Public Service Subsistence, Travel and Moving Expenses Regulation.
- d) Tips and gratuities will be reimbursed up to a limit of 15% of the value of the goods and service.
- e) Accommodations - When an employee, Council member, appointed committee member at large and Volunteer Fire Fighter is required to be away overnight on Town of Hardisty business, he/she will be reimbursed for a standard single room. The affected party should first pay for such accommodation expenses by cash or personal credit card. Prior arrangements when approved by the appropriate person can be pre-arranged and paid through the Town of Hardisty credit card.
- f) Employees making private arrangements for accommodation with friends or relatives may claim a per diem as set out in the Town of Hardisty Master Rate Bylaw as approved by Council and the Government of Alberta Public Service Subsistence, Travel and Moving Expenses Regulation.
- g) Other expenses - Reimbursement will be made for all business expenses and for other miscellaneous expenses incurred, including taxi fare, airport transfer, parking charges and when an affected person is absent for more than 1 working day, one personal long distance call per day.
- h) Hospitality and entertainment - Hospitality expenses may occur when hosting a business associate to a meal when necessary and for legitimate business reasons. All such expenses can only be paid if prior approval has been given by the appropriate person for approval purposes.

3. **When business expenses can be claimed:**

- a) Any costs of accommodation upon the production of receipts if:
- The time of departure to get to the activity is earlier than 6:30 a.m., necessitating an overnight stay.
  - One night's accommodation for each two days of business that the affected party is required to be outside of the Town on business.
- b) Any costs for meals may be claimed either on the production of receipts or the per diem whichever is the lower of the two costs if:
- Breakfast – the time of departure is earlier than or the time of return is later than 7:30 a.m.
  - Lunch – the time of departure is earlier than or the time of return is later than noon.
  - Dinner – the time of departure is earlier than or the time of return is later than 6:30 p.m.

No meal expense claim, either by production of receipt or for the per diem rate will be allowed if the activity includes any of the meals.

c) **Meal expenses while working on authorized overtime:**

- An affected person may make a per diem claim for one meal when working over a two hour maximum of overtime as per the per diem allowable via the Master Rate Bylaw or upon the production of a receipt for the meal.

d) **Business kilometer rate for private vehicle usage when in town:**

- When authorization is given by the appropriate person than the affected person may claim a mileage expense while on Town of Hardisty business. The affected person may be required to have the Town of Hardisty named as a third party liability on their personal auto policy at the request of their insurer or by the Town of Hardisty insurer.

e) **Advance to cover anticipated costs while on travel for conducting business for the Town of Hardisty:**

- A travel advance is available upon request, with the approval of the appropriate person, provided such a request is received 10 working days before the date required.
- An affected person who receives a travel advance must prepare an expense claim form, an account for all travel advance received, within 5 working days of their return from a business trip.

- An employee must substantiate any travel expenses by submitting receipts for any allowable expenses paid during such travel.

4. **Business expense claim form:**

- All business expense claims must be submitted on the form provided in Addendum #1 to this Policy #1953. Receipts are to be stapled to the form and itemized on the form for reconciliation purposes.
- For accounting purposes these forms are to be turned into the Town Office attention the CAO to be reconciled and processed for payment through the accounting dept. Electronic format will be accepted.
- Expense claim forms shall be submitted at least every 45 days (monthly would be preferable for accounting purposes).

5. **Public disclosure of business expense claims:**

In the interest of maintaining transparency and accountability, the reimbursement of business expenses claims paid to each affected person shall be posted monthly on the Town of Hardisty website. The per diem and expense components of this posting shall be itemized so as to identify the amount that was paid to the affected person for each activity and or transaction.

Approved by Council \_\_\_ March 10<sup>th</sup>, 2015\_\_\_ - Motion #39/15\_

  
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Sandy Otto – CAO

## TOWN OF HARDISTY Expense Claim Form

\_\_\_\_\_  
 NAME OF CLAIMANT

Month	Depart Return Times	Description of Trip and Other Expenses	Meeting Rate	Private Car km	Meal Amounts			Other Expense (\$% per diem)	Lodging Expense
					B(\$9.2)	L(\$11.6)	D(\$20.75)		

Total (Page 1 & 2 if required)      \$ -      0      \$ -      \$ -      \$ -      \$ -      \$ -

Kilometer Claim			
Class	Rate	km	Amount
	\$0.505	0	\$ -
<b>Total</b>			<b>\$ -</b>

Total Claim:      \$ -

\_\_\_\_\_  
 Signature of Claimant

Date: \_\_\_\_\_