

POLICY TITLE	PERSONAL EXPENSE AND TRAVEL POLICY		
Replaces (if applicable)	N/A	Policy Number	E-02
Authority	Legislative (Council)	Department Responsible (if applicable)	Finance
Effective Date	February 3, 2025		
Last Review Date	August 17, 2020	Next Review Date	February, 2027
Supporting Documents	<ul style="list-style-type: none"> • Expense Claim Form • Employee Training and Professional Development Form • Leave Request Form 		

STATEMENT

To ensure business travel is managed in a cost-effective manner by defining fair and equitable procedures and regulations for authorized business travel and expense reimbursement to Council members and employees of the municipality, engaging in municipal business, attending meetings, courses, conventions, seminars and training in work-related matters.

PURPOSE

To formalize the expense reimbursement process for an employee, a council member or contractor and establish guidelines for reimbursement of travel and related expenses that are in accordance with the Canadian Revenue Agency (CRA) Meal and Allowance guidelines.

SCOPE

The policy applies to Council members, employees and contractors of the District of Kitimat.

DEFINITIONS

There are no specific terms that need to be defined to understand this policy.

PROCEDURES

1. All travel must be authorized by the appropriate supervisor; department head or the CAO for employees and by the Mayor for members of Council. CAO expenses must be authorized by the Mayor. The Mayor’s expenses must be authorized by the CAO.
2. All claims for reimbursement must be made on the District’s Expense Claim Report form.

3. Expenses will be reimbursed using per diem rates for Meal Allowances and Incidental Expenses as outlined in section 3.
4. Compensation for travel outside of normal working hours will be in accordance with the Collective Agreement, employment contract, or other agreement.
5. Unless otherwise noted, rates to be paid under this Policy will be in accordance with the Canadian Revenue Agency (CRA) recommended rates to be reviewed annually against CRA Updates.

ALLOWABLE EXPENSES

1. Transportation Expenses

- a) The most cost-effective method of travel will be used taking into consideration time, convenience and safety.
- b) Mileage for the use of private automobiles for travel will be paid at the rate in accordance with the CRA recommended guidelines (See Section 4 – Rates).
- c) Where private vehicle travel is used in place of airfare, mileage up to the equivalent of economy airfare, including taxes, airport parking, mileage to/from airport, and other specific airport related fees (eg. Improvement fee) will be paid. A quote for economy airfare for the day of expected travel is required.
- d) Use of District vehicles, when available, is encouraged.
- e) The most economical airfare shall be obtained, and flights should be booked as soon as travel needs are determined to obtain early booking discounts. Use of personal reward plans (eg. Airmiles) to purchase airline tickets will not be compensated.
- f) Associated costs for air travel such as parking, airport improvement fees, airport shuttle, taxi (or other ride share), etc. will be reimbursed with proof of payment. Where applicable, gratuity of no more than 20% is eligible for reimbursement.
- g) The District has a Non-Owned Automobile Policy and can purchase Rental Vehicle Policies for a minimal daily cost (eg. \$10 per day versus the rental agencies \$25-\$30 per day) for use of employees and members of Council requiring rental vehicles on District business.

- h) The following procedure should be followed when planning an out-of-town trip that will require the rental of a vehicle:
 - (i) Contact Purchasing Department at least 3 working days prior to your trip with the dates that insurance will be required and the account code for your travel expenses;
 - (ii) The Purchasing Department will provide a copy of the Non-Owned Automobile and Rental Vehicle Policies;
 - (iii) Present a copy of the insurance policies to the rental agency when taking delivery of the rental vehicle.
 - (iv) Decline the insurance coverage offered by the rental agency.
 - (v) Keep the copies of the insurance policies in the rental vehicle.
- i) Unless authorized by the Department Director or CAO, up to a mid-size sedan will be requested as the rental vehicle.
- j) Transportation related expenses can be made on the District Corporate Credit Card in accordance with the *Procurement Policy and Procedures and Corporate Credit Card Policy and Procedures*.

2. Accommodation

- a) If applicable, the conference rate will be used at the time of booking accommodations. A government rate shall otherwise be requested. Where the government rate is lower than the conference rate, the government rate will be used.
- b) Short-term rental, such as Airbnb or VRBO, may be used. Reimbursement expense, including all additional fees (eg. Cleaning fee) shall be equivalent to an alternative hotel accommodation rate. Documentation showing hotel rate will be required as part of the expense claim.
- c) The following are considered reasonable costs associated with the hotel stay and will be reimbursed: business telephone use and parking.
- d) Arrangements for private, non-commercial accommodation with friends or relatives may be used and reimbursement per night will be in accordance with CRA recommended guidelines.

- e) Reservation and payment for approved accommodation can be made on the District Corporate Credit Card in accordance with the *Procurement Policy and Procedures* and *Corporate Credit Card Policy and Procedures*.

3. Meals and Incidental Expenses

- a) A meal allowance may be claimed and the reimbursement shall not exceed the maximum allowable amount as recommended by the CRA guidelines.
- b) Incidental expense allowance under CRA guidelines to cover miscellaneous goods and services will be reimbursed. This will be prorated to half the amount on the day of travel prior to the event and the day of travel after the event, where applicable. No Incidental Expense will be paid on one day courses where no overnight accommodation is necessary.
- c) Gratuity is included in the Meal Allowance amount.
- d) For a 24 hour period during the event, including travel, a per diem allowance will be reimbursed in accordance with the CRA recommended guidelines. For absences less than 24 hours, casual meal rates apply.
- e) Casual Meals are intended where no overnight stay is experienced and will be reimbursed on the following basis:
- i. Where travel begins:
 - Before 7:00 a.m. with a return to work before noon, breakfast will be reimbursed,
 - Between 7:00 a.m. and noon with a return to work before 6:00 p.m., lunch will be reimbursed,
 - Between noon and 6:00 p.m. with a return to work after 6:00 p.m., dinner will be reimbursed,in accordance with this Policy. For overnight stays, a per diem rate will be applied.
 - ii. A claim may include a combination of casual meals.
 - iii. Casual meals will be reimbursed where travel time, reasonably, exceeds two hours.

- f) Meal and incidental expenses can be made on the District Corporate Credit Card in accordance with the *Procurement Policy and Procedures* and *Corporate Credit Card Policy and Procedures*.

4. Rates

Rates will be reviewed no less than annually by the Director of Finance or designate. Rates are set in accordance with the recommended rates of the CRA. Rates reimbursed by the District of Kitimat shall not exceed the recommended rates of the CRA. Rates will be posted with the Expense Claim Form.

5. Other Expenses

- a) Other unavoidable or extraordinary expenses incurred that are not mentioned in this policy may be considered for reimbursement on a one-time basis. Payment for these types of expenses will be considered individually. Requests are to be made to the appropriate supervisor prior to incurring the expense, wherever feasible.
- b) Expenses ineligible for reimbursement include:
 - i. Motor vehicle infractions.
 - ii. In-room movies or personal services.
 - iii. Damages to or missing items from accommodation.
 - iv. Alcoholic beverages.
 - v. Parking tickets or fines.
 - vi. Vehicle damages.
 - vii. Cost for participation in optional recreation and social activities if not included in the conference registration fee.
 - viii. Costs for spouse/partner/personal guest.

6. Travel Advances

- a) Approved travel advances shall be paid to 75% of estimated final claim. Payment in excess of the actual expense will be returned to the District within 30 (thirty) days of returning from travel.

7. History of Changes

Prepared By:	Authorized By:	Date of Issue/Revision:
		C.M. April 5, 1976
J.A. Currie	Council	C.M. August 14, 1978
		C.O.W. June 8, 1981
J. Gustafson		August 26, 1991
J. Gustafson	Council	December 16, 1991
T. Hall	Council	April 3, 2000
T. Hall	Council	July 27, 2001
T. Hall	Council	March 25, 2008
T. Hall	Council	February 15, 2011
E. Anderson / T. Tavares	Council	November 7, 2016
E. Anderson	Council	May 15, 2017
E. Anderson	Council	August 17, 2020
Policy name change (previously Expense Policy – Travel and Other Expenses)		February 3, 2025

For convenience only, rates as of February 5, 2025. Please see expense claim form for current rates:

Expense Type	Current Rate	Proposed New Rate
Per Diem Meal Rate	\$80	\$110/day
Casual Meal – Breakfast	\$20	\$27
Casual Meal – Lunch	\$25	\$27
Casual Meal – Dinner	\$35	\$56
Incidental Allowance	\$15	\$15
Mileage	n/a	\$0.72/km*
Private Non-Commercial Accommodation	\$35/night	\$50/night