

Big Lakes County Policy

Subsistence and Travel Expense and Allowances

Policy Number:	Admin-10
Legal Authority:	N/A
Approved by Council:	January 1, 1995
Effective Date:	January 1, 1995
Revised Date:	August 9, 2023

Policy and Procedure Statement

Big Lakes County recognizes a need to provide a system of reimbursing employees, and appointed and elected officials (collectively, “employees”) fairly for reasonable expenses incurred in carrying out their duties. This policy outlines the rates and allowances that employees may claim when traveling on business matters.

Policy

1 Meals & Personal Allowances

- 1.1 Meal and personal allowances are issued on a per diem basis. The schedule of rates paid for meals and personal expenses shall be set to match those rates published by the CRA, *Directive on Travel – Meals and Allowances*. Thus, the employee need not submit receipts for these expenses unless that is their preferred form of reimbursement.
- 1.2 As the CRA reviews rates on its Directive on Travel as required, the Director of Corporate Services shall ensure that the rates paid by Big Lakes County are adjusted in accordance with any changes made by the CRA.
- 1.3 Meal allowance entitlement on travel days shall be as follows: Breakfast if the departure time is earlier or the return time is later than 7:00 am. Lunch if the departure time is earlier or the return time is later than 1:00pm. Dinner if the departure time is earlier or the return time is later than 6:30pm.
- 1.4 The employee is to utilize their corporate credit card as much as possible, when possible.
- 1.5 If receipts are made available, the actual meal expense, plus a maximum of 20% gratuity is to be included in the reimbursement.
- 1.6 Expenses related to the purchase of alcoholic beverages will only be reimbursed if approved by the CAO (for Council, and Administration), or the Reeve (for the CAO).
- 1.7 If meal receipts are not provided, please refer to section 1.1.

1.8 Meals are ineligible for claim if provided at no cost.

2 Car Allowance

2.1 Whenever possible or practicable, a County-owned or leased vehicle will be made available to employees traveling on County-related business. Where a County-owned or leased vehicle is not available, the County shall reimburse the employee for use of their personal vehicle based on actual mileage. The per kilometer rate paid by the County shall match the automobile allowance rates prescribed by *CRA, Directive on Travel – Meals and Allowances* on an annual basis.

2.2 Employees using personal vehicles to conduct County business must ensure that their vehicle insurance covers an appropriate amount of work-related travel. The costs of such additional insurance will be compensated as part of mileage reimbursement rates indicated below.

3 Travel Expenses

3.1 Travel expenses including, but not limited to, parking, taxis, etc. shall be reimbursed in full given that a receipt has been submitted. Reimbursement claims should be submitted for processing within 30 days of the end of the current budget year. No reimbursement shall be made after the budget year to which they should be allocated has expired.

3.2 Employees requiring accommodation while on County-related business shall be entitled to claim accommodation costs at full value only when the staff member chooses to stay in a commercial establishment. Should an employee choose to utilize private non-commercial accommodation while away on municipal business, the claimable rate shall be \$50.00 per night as per the *CRA Appendix B: Meals and Allowances, 1. Travel in Canada*.

3.3 Travel must be preapproved for employees from their direct supervisor prior to any arrangements being made.

4 Advances

4.1 Any employee to which this policy applies may receive an advancement of funds (not to exceed 80% of the estimated cost of the trip) prior to departing on an approved County-related business trip.

5 G.S.T.

5.1 All rates and amounts noted above include indirect G.S.T. payments.

6 Management Responsibilities

6.1 Management is responsible for reviewing all expense claims submitted by employees in their department.

7 Corporate Services Responsibilities


7.1 Payment is to be issued to claimant within 30 days of approval.


7.2 Expense claims are to be submitted for processing within 30 days of the end of the current budget year.

Legal References

Canada Revenue Agency Directive on Travel – Meals and Allowances

Canada Revenue Agency Directive on Travel – Kilometric Rates

for  _____ Reeve for

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Chief Administrative Officer

23 AUG 23

Date of Final Signature

