



**City of
Lloydminster**

Policy

Policy Title:	Business Expense and Travel Policy		Policy Number:	134-03	
Date of Council Approval:	January 14, 2019	Motion No.:	05-2019	Year of Review:	2020
Department Sponsored by:	Finance				

1. Purpose:

- 1.1. To provide guidance to Members of Council and Administration when making business expenses and claims for Reimbursements.
- 1.2. The establishment of a per diem is to set a base remuneration reimbursement for costs associated with conducting travel on City business. It is recognized that occasionally the per diem may not fully cover the costs associated with travel.

2. Objective:

- 2.1. To enable Members of Council and Administration to conduct City business in an efficient, fair and equitable manner.
- 2.2. To provide guidance when making claims for Reimbursements while on authorized business Travel and while conducting business activity.

3. Definitions:

Administration	An employee, contract employee or volunteer of the City of Lloydminster.
CFO	The Chief Financial Officer.
City	The Corporation of the City of Lloydminster.
Executive Managers	Shall include: the City Manager, the City Clerk, the Chief Financial Officer, the Chief of Staff, the Executive Manager, Operations, the Executive Manager, Community Development Services.
Fleet	City owned vehicles, not including Lloydminster RCMP and Lloydminster Fire Department vehicles.
Incidental Per Diem	An expense allowance that covers a number of miscellaneous expenses not otherwise provided for in this Policy.

Lodging	A room or rooms rented out to a Member of Council or Administration that shall include but may not be limited to; hotels, motels, cabins, campgrounds, Airbnb. Lodging shall not apply to a private residence.
Management Team	A Manager, Senior Manager, Director, Chief, or Executive Manager.
Meal Per Diem	An expense allowance that covers expenses associated with subsistence.
Member of Council	An individual elected pursuant to <i>The Local Government Election Act</i> (Saskatchewan) as a Member of Council.
Pcard	A City issued Purchasing Card.
Receipt(s)	A detailed itemized listing of individual products and services purchased which may include product description, unit price, subtotal, taxes and extended total.
Reimbursement	Purchases made on a Pcard or an amount of money refunded for costs or expenses incurred personally for City business accompanied by Receipts.
Supervisor	The individual a member of Administration reports to or, in the case of a Member of Council, the Mayor. In the case of the Mayor the Supervisor shall be the Deputy Mayor.
Travel	When a Members of Council or Administration is required to leave the City limits for the purposes of work or City business.

4. Scope:

- 4.1. This Policy applies to all Members of Council and Administration.

5. Reimbursements:

- 5.1. Members of Council and Administration shall only submit Reimbursement claims for legitimate City business expenses.
- 5.2. All Reimbursements shall be submitted to the Member of Council's or Administration's Supervisor. Supervisors shall have the authority to approve or deny all claims for Reimbursements, subject to this Policy.
 - 5.2.1. All Reimbursements for the City Manager shall be approved or denied by the Mayor or designate;
 - 5.2.2. All Reimbursements for a Member of Council shall be approved or denied by the Mayor;
 - 5.2.3. All Reimbursements for the Mayor shall be approved or denied by the Deputy Mayor or designate.

- 5.3. The Chief Financial Officer or delegate may review and approve or deny any Reimbursements.
- 5.4. Supervisors shall be responsible to ensure that all approved Reimbursements are legitimate City business expenses.
- 5.5. All claims for Reimbursements, except for Meal Per Diems and Incidental Per Diems, shall be accompanied by itemized Receipts, debit and/or credit Receipts and any other pertinent documentation that shows the amount claimed, taxes, any other surcharge, levy, fee and/or tip associated with the expense.
- 5.6. If a Receipt cannot be provided by a Member of Council or Administration, the individual shall complete an affidavit to confirm and receive Reimbursement for the expense, subject to their Supervisor's approval.
- 5.7. When traveling on City business or attending conferences, Reimbursements shall not be provided for expenses occurred for optional conference events and personal entertainment.
- 5.8. Notwithstanding section 5.7 above, work related learning experiences that include an educational or learning opportunity or significant networking opportunity may be eligible for Reimbursements and shall be subject to a Supervisor's approval and the department's budget.
- 5.9. Reimbursements for gratuities may be included and shall not exceed 15% of the total expense.
- 5.10. Expenses that shall not be eligible for Reimbursement include, but may not be limited to:
 - 5.10.1. Spouse, partner, friend or family travel;
 - 5.10.2. Laundry or dry cleaning services;
 - 5.10.3. Personal hygiene items or services;
 - 5.10.4. Personal vehicle repairs, maintenance or cleaning;
 - 5.10.5. Clothing;
 - 5.10.6. Entertainment;
 - 5.10.7. Lost luggage;
 - 5.10.8. Alcohol, Cannabis and Tobacco.

6. Approval and Disclosure of Travel

- 6.1. Prior to Travel occurring, or Travel arrangements being made, members of Administration shall obtain permission from their Supervisor.

- 6.2. Members of Administration shall complete the request for/record of professional development & training form and submit it to their Supervisor for approval before any overnight Travel arrangements are made.
- 6.3. For the purposes of section 6.2, members of Administration travelling as part of daily business activities may not need to complete the request for/record of professional development & training form.
- 6.4. The request for/record of professional development & training form shall serve as a budget for Travel and shall outline all expected costs and align with all City policies and bylaws.
- 6.5. Members of Council shall seek approval by a resolution of Council to Travel outside of Canada or for any Travel that exceeds their approved budget.
- 6.6. On a monthly basis Members of Council and Executive Managers shall complete a monthly Travel report, including all related expenses, to be posted to the City website.

7. Travel Arrangements

- 7.1. When making Travel arrangements Members of Council and Administration shall, whenever possible, seek the most cost effective mode of travel which may include but is not limited to utilizing carpooling and fleet vehicles.
- 7.2. In accordance with the Purchasing Card Policy, Members of Council and Administration with a Pcard approved for Travel purchases shall ensure all their Travel arrangements are paid for with their Pcard.
- 7.3. Members of Council and Administration that do not have a Pcard or that have a Pcard that is not approved for Travel shall pay for all eligible expenses personally and shall submit their expenses for Reimbursement within twenty one (21) business days.
- 7.4. Notwithstanding section 7.3 above, a Supervisor may use their Pcard to reserve and pay for a member of Administration's hotel or travel arrangements.
- 7.5. Rental vehicles may be utilized if the nature of travel necessitates the use of a vehicle and such an expense has been pre-authorized.
- 7.6. Parking, taxis and public transportation expenditures shall be eligible for Reimbursement if Receipts are included.

8. Meals

8.1. When traveling on City business Members of Council and Administration may claim Meal Per Diems without receipts in accordance with the following limits:

8.1.1.

Breakfast	\$10
Lunch	\$15
Dinner	\$26
Daily	\$51

8.1.2. Meal Per Diems shall be calculated in accordance with the following table:

Departure	
8:00 am or earlier	Breakfast, Lunch and Dinner
Between 12:00 pm and 6:00 pm	Lunch and Dinner
After 6:00 pm	Dinner

Return	
Before 12:00 pm	Breakfast
Between 12:00 pm and 6:00 pm	Breakfast and Lunch
After 6:00 pm	Breakfast, Lunch and Dinner

8.1.3. An Incidental Per Diem of \$17 may be claimed daily without Receipts for a full day of Travel or overnight Travel in accordance with section 8.1.2 above.

8.1.4. A Meal Per Diem shall not be claimed when a meal was provided.

8.1.5. Conference and/or meeting registration and itineraries may be requested as proof that meals were not provided.

8.1.6. In rare circumstances Meals may be purchased on a Pcard and shall be subject to the limits in section 8.1.1 and shall be approved in advanced by a Supervisor in writing.

8.1.7. All limits noted above in section 8.1.1 shall include tax and gratuities.

8.2. Notwithstanding anything in this policy, a Member of Council or a Member of the city Management Team may utilize a Pcard to purchase meals for other persons if the expense is considered part of legitimate City business. Receipts and the names of the person(s) in attendance shall be included when submitting for full Reimbursement.

9. Hotel Arrangements

- 9.1. When overnight Travel is deemed appropriate Lodging methods shall be selected with the following considerations:
 - 9.1.1. Host and sister Lodging may be utilized first;
 - 9.1.2. If a host lodging is not available or preferred, the next closest Lodging with a comparable rate may be selected;
 - 9.1.3. The Member of Council or Administration shall explore all available discounts including but not limited to AUMA and/or SUMA;
 - 9.1.4. Lodging shall not be selected by Members of Council or Administration to accrue or redeem loyalty points.
- 9.2. Members of Council and Administration may utilize private accommodations in lieu of Lodging and shall be eligible for Reimbursement at \$50 per night.

10. Vehicles

- 10.1. Members of Council and/or Administration who operate a vehicle for the purposes of City business, shall notify their Supervisor if the status of their driver's license has changed or has been suspended.
- 10.2. Members of Council and/or Administration shall only operate a City owned or leased vehicle if they have the appropriate class of driver's license for the vehicle they are going to operate and are legally able to operate a vehicle and have completed a driver's abstract for the City.
- 10.3. Members of Council and Administration may be eligible Reimbursement for mileage when using private vehicles while on City business.
- 10.4. Members of Council and Administration shall track their mileage for Travel purposes and submit their mileage for Reimbursement on the Mileage Reimbursement Form.
- 10.5. Mileage shall be paid at \$0.54 per-kilometer.
- 10.6. Members of Council and Administration using private vehicles for Travel shall possess a valid Alberta or Saskatchewan operator's license and shall have a minimum of \$1,000,000 of public liability and property damage insurance.

11. Vehicle Allowance

- 11.1. Subject to a Supervisor's approval, members of Administration who frequently and consistently utilize a private vehicle for City business may be eligible for a vehicle allowance.

- 11.2. Notwithstanding section 11.1 above a Member of Council and Administration may be eligible to receive a vehicle allowance if such allowance is deemed to be part of their compensation package.
- 11.3. A Member of Council and Administration receiving a vehicle allowance shall not be eligible for Reimbursement for any mileage or local expenses related to the use of their private vehicle(s) within city limits.

12. Spouse/Partners

- 12.1. If a spouse or partner accompanies a Member of Council or Administration to an event, the expenses of the spouse or partner shall not be eligible for Reimbursement by the City.
- 12.2. Notwithstanding the above, when a spouse or partner of a Member of Council is invited to a banquet, reception, formal dinner or other social function, the ticket for the spouse or partner may be claimed for Reimbursement by the Member of Council if the expense does not exceed their Travel budget.

13. Auditing

- 13.1. The CFO or designate may from time to time to ensure conformity, accuracy, and accountability randomly select Travel expense submissions for audit.
- 13.2. The CFO or designate shall report any inconsistencies identified in an audit to the immediate Supervisor of the Member of Council or member of Administration whom had said inconsistency and will ensure that the appropriate corrective action is taken.

14. Penalty:

- 14.1. Any member of Administration found to be in violation of this policy may be subjected to a disciplinary action. Such action may be dependent upon the nature of the breach of this policy; discipline may range from a written warning to dismissal with cause.
- 14.2. Any Member of Council found to be in violation of this policy may be dealt with utilizing the "*Code of Conduct Bylaw*" or provisions of "*The Lloydminster Charter.*"

15. Responsibility:

- 15.1. City Council shall review and approve all policies.
- 15.2. Administration shall administer the policy through the use of a supporting procedure.

- 15.3. Sponsoring Department shall be responsible for creating and amending a supporting procedure.