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**TRAVEL, MEAL AND HOSPITALITY EXPENSES POLICY**

November 18, 2015

**1. Purpose and Principles**

- (1) 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 Government Business.
- (2) Both Claimants and Approvers shall take the following principles into account in determining whether to make claims for and authorize reimbursements and allowances:
  - (a) taxpayer dollars are to be used prudently and responsibly with a focus on accountability and transparency;
  - (b) travel, meal, hospitality and other expenses must support Government Business objectives;
  - (c) travel, meal, hospitality and other expenses must be necessary and economical with due regard for health, safety and security;
  - (d) only legitimate and approved expenses incurred in relation to Government Business may be reimbursed;
  - (e) prior approval to incur expenses is obtained where appropriate;
  - (f) accommodation and vehicle providers available under standing offers are presumed to provide the greatest overall value;
  - (g) an allowance is intended to represent a fair pre-estimate of a related expense and should be claimed instead of reimbursement unless justified by the circumstances; and
  - (h) claims should be:
    - (i) able to withstand scrutiny by the Auditor General of Alberta and members of the public;
    - (ii) properly explained and documented;
    - (iii) reasonable; and
    - (iv) appropriate.

## 2. Interpretation

In this policy:

- (a) "Approver" means, with respect to a Claimant, an individual with the authority to approve reimbursements or allowances under this policy;
- (b) "Claimant" means any individual described in section 3(1) who seeks reimbursement of an expense or payment of an allowance under this policy;
- (c) "Deputy Head" has the meaning set out in the *Financial Administration Act*;
- (d) "Government Business" means activities intended to promote and achieve the goals and objectives of the Government of Alberta;
- (e) "Hospitality Expenses" means any expenses incurred in respect of hospitality provided to guests of the government or individuals otherwise not engaged in work for the government as a matter of courtesy or to facilitate Government Business, to the extent such expenses are not recovered from the attendees, including, without limitation, activities such as:
  - (i) engaging in discussion of official public matters with, or sponsoring formal conferences for:
    - (A) representatives from other governments;
    - (B) publicly funded organizations;
    - (C) business and industry;
    - (D) public interest groups; or
    - (E) labour groups;
  - and
  - (ii) engaging in discussion of official public matters with, or sponsoring formal conferences for:
    - (A) honouring distinguished people for exceptional public service in Alberta; and
    - (B) conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
- (f) "Regulations" means regulations dealing with expenses and made under the *Public Service Act*;
- (g) "Work Area" means, with respect to a Claimant:
  - (i) any point within and up to 25 kilometers outside of the municipality in which the Claimant's office or primary place of work is located;

- (ii) if the terms of their employment require the Claimant to work daily or near daily more than 25 kilometres outside of the municipality referred to in subparagraph (i), any point within that assigned area; or
- (iii) for any Claimant who does not have an office or primary place of work, the geographic area in which the employee is required by the terms of their employment to carry out their assigned duties;

and

- (h) “Working Session Expenses” means any expenses incurred in respect of food or non-alcoholic beverages provided to individuals described in section 3(1) and to any third parties attending meetings held to facilitate Government Business.

### **3. Application and Scope**

- (1) This policy applies to all expenses sought to be reimbursed and allowances claimed in relation to Government Business, by or on behalf of:
  - (a) the Premier, Ministers and Associate Ministers,
  - (b) employees within offices of the Premier, Ministers and Associate Ministers,
  - (c) “Senior Officials” whose exclusion from the Government of Alberta classification plan is approved by Order in Council and who are paid directly by the Government of Alberta,
  - (d) Deputy Ministers, and
  - (e) all other employees as defined under the *Public Service Act*,unless otherwise addressed in the Regulations.
- (2) Notwithstanding subsection (1), this policy does not apply with respect to any fee for service or individual employment contractual obligations to make reimbursements or allowances.
- (3) This policy applies regardless of how an expense has been paid for or is being reimbursed (e.g. Government Procurement Card, credit card billed directly to the Government, the Government Expense Claims System, etc.).

### **4. Exemption**

The Treasury Board may grant an exemption from all or part of this policy.

## **5. General Requirements and Authority**

- (1) Notwithstanding any other provision of this policy, except section 3(2):
  - (a) no expense may be reimbursed or allowance paid except under this policy or under the Regulations;
  - (b) reimbursement and allowance may only be made in respect of expenses, or the portion of expenses, incurred in relation to Government Business, unless otherwise expressly stated in this policy;
  - (c) a Claimant shall not claim and an Approver shall not approve reimbursement and an allowance in respect of the same expense or the same portion of an expense; and
  - (d) a Claimant shall not claim and an Approver shall not approve reimbursement of alcohol as part of a travel or meal expense.
- (2) Individuals incurring Hospitality Expenses, Working Session Expenses, travel, meal, accommodation, or related incidental expenses, and other expenses expressly described in this policy with a Government Procurement Card or a credit card billed directly to the Government shall adhere to the requirements governing reimbursements and allowances insofar as possible.
- (3) Individuals incurring expenses other than expenses described in subsection (2) with a Government Procurement Card or a credit card billed directly to the Government shall adhere to the requirements and principles set out in section 1(2).
- (4) Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those Expenses were incurred.
- (5) The Controller may issue interpretive bulletins or guidelines in respect of this policy.
- (6) Approvers and Claimants must use any form prescribed by the President of Treasury Board, Minister of Finance for the purposes of this policy.
- (7) All claims and approvals must be explained and documented having regard to the principles set out in section 1(2).
- (8) A claim for reimbursement or allowance must be made within a reasonable time after the expense or occasion giving rise to the claim. However, in no event may reimbursement or allowance be approved more than two years after that time, unless approved by an Approver referenced in section 6(2)(a) or (b), other than a designate.

## **6. Approval of Reimbursements and Allowances**

- (1) Subject to the other requirements set out in this policy, Approvers shall approve the reimbursement of expenses and payment of allowances incurred in relation to Government Business.

- (2) The following individuals may approve reimbursements or allowances as follows:
  - (a) deputy heads or their designates, for any “Senior Officials” under section 3(1)(c) and within their ministry, and for employees under their administration;
  - (b) the Premier, Ministers and Associate Ministers, or their designates, for deputy heads under their administration; and
  - (c) for all other Claimants, other than the Premier, Ministers and Associate Ministers, any individual to whom they immediately report or whom otherwise have been designated by the Premier, a Minister, Associate Minister or deputy head, as the case may be.
- (3) Unless otherwise set out in this policy, a Claimant seeking reimbursement of an expense or payment of an allowance must:
  - (a) in the case of reimbursement or allowance, submit a written statement signed by the Claimant and the Approver and attesting by the Claimant that the expense
    - (i) was incurred and related to Government Business, and
    - (ii) has not been claimed previously; and
  - (b) additionally, in the case of reimbursement, submit
    - (i) a detailed itemized receipt or,
    - (ii) if no receipt is available, a written statement signed by the Claimant and the Approver and attesting by the Claimant to why a receipt cannot be provided.
- (4) Approvers and Claimants are accountable for their decisions, which must be:
  - (a) subject to good judgment and informed knowledge of the situation;
  - (b) exercised in appropriate circumstances; and
  - (c) compliant with the principles and requirements set out in this policy.
- (5) Approvers must document their rationale for approval decisions for each claim where they have exercised discretion.
- (6) It is the responsibility of both the Approver and the Claimant to work out appropriate arrangements that would meet the test of being fair and equitable.
- (7) A Claimant may elect to personally incur expenses exceeding those permitted or approved under this policy. A Claimant must clearly distinguish between business and personal expenses.
- (8) When a Claimant receives a discount, credit or bonus for travel that reduces the original travel cost at the time the expense is incurred, the Claimant may only claim reimbursement of the net expense.

- (9) When a Claimant is charged GST on an expense reimbursable under this policy, the Claimant shall be reimbursed either the total amount shown on the receipt, including the GST, or the maximum reimbursable amount, whichever is less. GST and other taxes cannot be claimed on allowances.
- (10) A Claimant must repay a reimbursement to the extent the related expense is credited or refunded.

### **6.1 Oversight of Premier's, Ministers' and Associate Ministers' Expenses**

- (1) The Premier, Ministers and Associate Ministers are responsible for ensuring that reimbursements and allowances in respect of their own expenses are consistent with the principles and limitations set out in this policy.
- (2) The Premier, Ministers and Associate Ministers shall ensure that reports of their expenses reimbursed or allowances paid are reported to the Chair of the Treasury Board, in the form and at the frequency determined by the Treasury Board.

## **7. Reimbursement of Travel Expenses and Allowances**

### **Claimable Expenses With a Receipt**

- (1) Subject to any requirements set out in sections 8, 9 and 10, a Claimant may claim reimbursement of the following expenses incurred by travelling for Government Business, attending a government sponsored seminar, pre-retirement seminar, or interview selection panel:
  - (a) air fare;
  - (b) automobile rental;
  - (c) rail fare;
  - (d) excess baggage charges where extra equipment is required because of duties being performed;
  - (e) charges for electronic communication related to government business;
  - (f) charges for business related phone calls;
  - (g) inter-municipal bus fares, including airport bus; and
  - (h) internet connectivity in hotels, airplanes or other public places.

### **Claimable Expenses Without a Receipt**

- (2) A Claimant may claim reimbursement for the following expenses incurred by travelling on Government Business, attending a government sponsored seminar, pre-retirement seminar, or interview selection panel, to the maximum amount set out in Appendix "A":
  - (a) intra-municipal public transportation;
  - (b) taxi or town car, limousine or similar vehicle fares; and
  - (c) parking charges.

## **8. Expenses and Allowances While Travelling on Government Business**

### **Travel by Air**

- (1) An Approver shall only approve economy class air travel, unless otherwise permitted under this section.
- (2) An Approver referenced in section 6(2)(a) or (b) may approve business class air travel:
  - (a) if a medical condition necessitates an upgraded travel class and a supporting physician's note is provided prior to booking; or
  - (b) for a demonstrated business reason.
- (3) An Approver may only approve business class air travel under subsection (2) in advance of the travel.

### **Other Travel Routes or Modes of Transportation**

- (4) If an Approver has authorized transportation by a Claimant that is not the most direct, practical or cost-effective in the circumstances, the Claimant may claim the lesser of:
  - (a) the actual expense of the transportation; or
  - (b) an allowance equivalent to the expense of the most direct, practical and cost-effective route and mode of transportation.

### **Travel Outside of Canada**

- (5) When travelling outside of Canada, a Claimant may be reimbursed for the expense of procuring a business visa or passport, and related expenses, where required and where the Claimant does not hold one.
- (6) A Claimant shall be paid in Canadian currency for any allowances related to foreign travel or for reimbursement for expenses incurred in a foreign currency and supported by receipts.

- (7) A Claimant shall be reimbursed for losses incurred due to any change in the rate of exchange for foreign currency purchased to meet reimbursable expenses when travel is required outside of Canada.
- (8) A Claimant may claim the expense of travel medical insurance purchased for travel outside of Canada.
- (9) If a Claimant becomes ill and requires medical attention or hospitalization or both while travelling outside of Canada, the Claimant may claim reimbursement of any related expenses in excess of personal coverage in Alberta and any purchased travel medical insurance.
- (10) A Claimant may claim the expense of travel immunizations.

### **Travel by Third Party Vehicle**

- (11) A Claimant may claim reimbursement for the actual expense of hiring or renting third party vehicles. The actual expense shall be the amount shown on the invoice plus a gratuity of up to 20 percent.
- (12) A Claimant may claim the expense of hiring a taxi and may only claim the expense of hiring a town car, limousine or similar vehicle if there is a valid business purpose.
- (13) A Claimant may claim the expense of renting a vehicle if there is a valid business purpose and if the size and type of the vehicle is appropriate for the number of passengers, road conditions, and nature of the need. In-car navigation systems and electronic toll payment (where appropriate) are reimbursable expenses but expenses for all other convenience options are not reimbursable.

### **Travel by Claimant Vehicle**

- (14) Subject to subsection (16), an Approver may authorize one of the following allowances for a given day:
  - (a) a vehicle mileage allowance at the rate set out in Appendix "A" if a Claimant uses their private vehicle to travel for Government Business or to attend a pre-retirement seminar.
  - (b) a daily vehicle allowance at the rate set out in Appendix "A" for each day a Claimant's private vehicle is used for Government Business in a given week.
  - (c) an adverse driving condition allowance at the rate set out in Appendix "A" for each day the Claimant's private vehicle is used on Government Business, plus the vehicle mileage allowance under clause (a), when:
    - (i) travel of 10 kilometres or more is on unpaved roads; or
    - (ii) travel is over terrain without roads; or



- (iii) the vehicle must be frequently stopped and parked (normally 5 or more times), during a single trip in urban areas; or
  - (d) a vehicle mileage allowance at the rate set out in Appendix "A", having regard to the principles set out in section 1(2), if a Claimant uses their private vehicle for Government Business where another means of transport is more appropriate.
- (15) An Approver may approve the travel expenses of a Claimant or an external applicant requested to appear before a selection panel in accordance with this policy, except with respect to mileage expenses incurred in the use of a private vehicle, in which case the rate is as set out in Appendix "A".
- (16) An Approver must not authorize an allowance or a portion of an allowance under subsection (14)(a) or (d) to the extent it relates to travel between the Claimant's residence and office or primary place of work.

### **Business Insurance**

- (17) If an insurer requires the Claimant's private vehicle to be insured for use when travelling on Government Business, the Claimant may claim the incremental expense of the business premium to the maximum set out in Appendix "A", pro-rated if the insurance is for less than a year.

## **9. Other Expenses and Allowances While Travelling**

- (1) Except with respect to reimbursements or allowances claimed under subsections (7) and (8), no Claimant shall be eligible for reimbursement of expenses and allowances under this section unless:
  - (a) the Claimant has been authorized by the deputy head or designate to travel outside of their Work Area for Government Business purposes; and
  - (b) the claim for reimbursement or allowance is solely for those expenses incurred outside the Claimant's Work Area.

### **Meal Expenses**

- (2) When travelling on Government Business, a Claimant may claim either:
  - (a) the actual expense of the meal; or
  - (b) the meal allowance.
- (3) The actual expense of the meal is the amount shown on the bill, excluding alcoholic beverages, plus a gratuity of up to 20 percent.
- (4) The meal allowances are set out in Appendix "A".

- (5) When a Claimant is travelling on Government Business for part of a day, the Claimant may be reimbursed for the amount shown on the receipt or paid the meal allowance:
  - (a) for breakfast, if the departure time is 7:30 a.m. or earlier or the return time is 7:30 a.m. or later, or
  - (b) for lunch, if the departure time is 1:00 p.m. or earlier or the return time is 1:00 p.m. or later, or
  - (c) for dinner, if the departure time is 6:30 p.m. or earlier or the return time is 6:30 p.m. or later.
- (6) A Claimant must not claim a meal allowance if a meal is provided at no cost, unless the Claimant declines the meal because of a demonstrated:
  - (a) dietary restriction; or
  - (b) business reason.
- (7) If a meal is included in the expense of airfare, a Claimant cannot claim a meal allowance unless the flight is delayed. When the flight is delayed, a meal may be claimed in accordance with subsections (1) through (4).
- (8) If a Claimant and spouse or benefit partner attends a government sponsored pre-retirement seminar, the Claimant may claim the spouse's or benefit partner's meals in accordance with this policy.

#### **Accommodation Expenses**

- (9) When a Claimant is travelling on Government Business or attending a government sponsored pre-retirement seminar, and overnight accommodation away from the Claimant's residence is necessary, the actual expense of accommodation or an allowance at the rate set out in Appendix "A" per night may be claimed.

#### **Personal Expenses**

- (10) For each full twenty-four hour period spent travelling on Government Business, a Claimant may claim an allowance for personal expenses at the rate set out in Appendix "A".

#### **Personal Long Distance Telephone Expenses**

- (11) A Claimant may claim for the expense of one personal long distance call each twenty-four hour period.

#### **Laundry Expenses**

- (12) A Claimant may claim for laundry and dry cleaning expenses incurred after four consecutive nights while travelling.

## **10. Expenses and Allowances While Not Travelling on Government Business**

- (1) If a Claimant is entitled to be paid overtime, then the Claimant may claim up to the amount set out in Appendix "A" with a receipt for the purchase of a meal during a break in an authorized overtime period or immediately following completion of an authorized overtime period, where the overtime period exceeds two consecutive hours beyond normal daily working hours.
- (2) An Approver referenced in section 6(2)(a) or (b) may authorize a Claimant under their administration who is not travelling to claim reimbursement or to claim an allowance in the amounts set out in Appendix "A" for meal or accommodation expenses covered in the policy.

## **11. Working Sessions**

- (1) A Claimant may claim reimbursement of Working Session Expenses.
- (2) An Approver shall pre-approve in writing any Working Session Expenses of \$1,500 or over before any arrangements are made. Such approvals may not be given by a deputy head's designate.
- (3) An Approver, other than a deputy head's designate, may delegate the approval of Working Session Expenses below \$1,500.

## **12. Professional Memberships**

Claimants may claim for reimbursement of the expense of professional memberships where appropriate for the performance of the Claimant's job (e.g. Law Society of Alberta, College of Physicians and Surgeons, The Association of Professional Engineers and Geoscientists of Alberta, professional accounting organizations, trade organizations, etc.).

## **13. Hospitality Events**

- (1) A Claimant may claim Hospitality Expenses if the hospitality:
  - (a) is provided in an economical and consistent manner;
  - (b) facilitates Government Business; and
  - (c) is considered desirable as a matter of courtesy or protocol.
- (2) A Claimant may only claim Hospitality Expenses if the event involves one or more participants who are not described in section 3(1).

- (3) Hospitality Expenses:
  - (a) involving the serving of alcohol, or
  - (b) of \$600 or more,require prior written approval.
- (4) Approvals under subsection (3) shall only be given:
  - (a) by the Premier, a Minister, Associate Minister or deputy head;
  - (b) before any arrangements are made; and
  - (c) in cases where alcohol is provided, where the arrangements ensure the alcohol is provided in a responsible manner (e.g. food must always be served).
- (5) Claimants and Approvers shall strive to minimize Hospitality Expenses where possible, having due regard for the nature, size and intended business purpose of the hospitality event.
- (6) A Claimant shall ensure that:
  - (a) the attendance of each host or government representative is documented and justified;
  - (b) the number of host or government representatives attending the event is minimized and limited to those who have the most direct involvement with the business purpose of the event; and
  - (c) partners of host or government representatives attend only when required by protocol.
- (7) All claims for reimbursement of Hospitality Expenses shall include the following details:
  - (a) purpose;
  - (b) date(s);
  - (c) location; and
  - (d) type of hospitality event (e.g. breakfast, lunch, dinner, reception, refreshments, etc.).

**See also:**

- [Travel, Meal and Hospitality Expenses Policy – Interpretation Bulletin #1 – Overview](#)
- [Travel, Meal and Hospitality Expenses Policy – Interpretation Bulletin #2 – Regional, Designated and Variable Work Areas](#)

**See next page for Appendix A – Travel and Meal Reimbursement Allowance Rates.**

**APPENDIX “A”**

**Travel and Meal Reimbursement and Allowance Rates**

Expense Type	Section Reference	Reimbursement with Receipt	Allowance without Receipt
Claimable Travel Expenses Without a Receipt	7(2)	N/A	\$12.75
Private Vehicle Mileage Allowance	8(14)(a)	N/A	\$0.505 per kilometre travelled
Daily Vehicle Allowance	8(14)(b)	N/A	\$10.25 per day
Adverse Driving Condition Allowance	8(14)(c)	N/A	\$8.55 per day
Other Use of Private Vehicle	8(14)(d)	N/A	\$0.165 per kilometre
Travel to Selection Panels	8(15)	Per general rules of reimbursement	\$0.165 per kilometre
Business Insurance	8(17)	\$500 per year Maximum	N/A
Meals in Canada			
Breakfast	9(4)	Actual expense	\$9.20
Lunch	9(4)	Actual expense	\$11.60
Dinner	9(4)	Actual expense	\$20.75

Expense Type	Section Reference	Reimbursement with Receipt	Allowance without Receipt
Meals Outside of Canada	9(4)	Actual expense	Per Schedules C and D to the National Joint Council Travel Directive, as amended from time to time
Accommodation	9(8)	Actual expense	\$20.15
Personal	9(9)	N/A	\$7.35 in Canada \$14.65 outside of Canada
Overtime Meals	10(1)	Actual expense up to \$10.35	N/A