



1.0 Information

- 1.1. These procedures are issued by Finance as a companion to, and under the authority of the Accounts Payable Policy (FA-010).
- 1.2. All City employees must comply with these procedures. Non-compliance with these procedures is considered non-compliance with the Accounts Payable Policy (FA-010) and may result in disciplinary action.

2.0 Definitions

- a. **“Cannabis or cannabis accessories”** are as defined by the *Cannabis Act* of Canada.
- b. **“Corporate Event”** means a corporate-sanctioned event that typically involves multiple departments or business units.
- c. **“Dept ID Owner”** means a City employee responsible for managing people and budget (e.g., managers, directors, general managers, leaders).
- d. **“Hosting expense”** means a reasonable expense for organizing or conducting a business-related event (including the cost of food and non-alcoholic beverages) of two or more, including City staff, elected officials, or non-City individuals, which contributes to the quality of life in the community now and into the future and adheres to all City policies.
- e. **“Reasonable expense”** means an expense that demonstrates prudence, good judgement, moderation and is defensible to an impartial observer or citizen of Calgary.

3.0 Payment for Employee Business Expenses

- 3.1. The City will only pay for business expenses that are approved (see Section 4.0 of these procedures) and are supported by adequate supporting documentation (see Section 6.0 of these procedures).



- 3.2. City employees may not receive personal financial benefits, such as reward program points or rebates, from City-paid business expenses. Refer to the Conflict of Interest Policy (HR-LR-004).
- 3.3. The City's preferred method of payment for Employee Business Expenses under \$5,000 is the Corporate Credit Card.
- 3.4. Employee Business Expenses paid directly by Corporate Credit Card must also follow the Supporting Procedures for Corporate Credit Card.
- 3.5. When an employee does not have a Corporate Credit Card, the X76 Expense Report form must be used for all other requests for reimbursement of business expenses.
 - 3.5.1. In order to submit a claim for an expense reimbursement by Expense Report, an approved X 76 Expense Report Form must be submitted to Accounts Payable.
- 3.6. Expense reimbursements shall be issued only in Canadian dollars.

4.0. Types of Business Expenses

- 4.1. Business expenses include, but are not limited to, the following:
 - a. Meal and hosting expenses, including those from meetings, events and corporate functions;
 - b. Business travel expenses, including accommodation, transportation and out-of-town meals;
 - c. Employee development expenses, including courses, conferences, seminars, education, and training (see also the HR Guidelines for External Learning Activity Support);
 - d. Subscriptions to technical, trade and other business-related publications; and
 - e. Certain employee recognition expenses incurred as a part of The City's Corporate Recognition Program are subject to the Rewards and Recognition Policy (HR-035).



5.0. Dept ID Owner Responsibilities

- 5.1. Dept ID Owners are responsible for ensuring that their staff are aware of and adhere to this and all other applicable City policies and procedures when incurring expenses.
- 5.2. Dept ID Owners shall ensure that expenses are reasonable, have adequate supporting documentation (see Section 6.0 below), are compliant with City policies and procedures, and are within approved budgets.
- 5.3. Where multiple employees are involved in an expense, expenses may be approved only by a Dept ID Owner who is of a higher rank than the highest-ranking employee involved. The only exception is for food and beverage services supplied for regular business meetings to be held at City of Calgary worksites. Refer to Section 7.1 of these procedures for additional information.

6.0. Supporting Documentation

- 6.1. No expense shall be paid or reimbursed unless it is supported by adequate supporting documentation.
- 6.2. Adequate supporting documentation for employee business expenses consists of an original, detailed receipt that itemizes and identifies what was purchased, the merchant from whom the purchase was made, the date it was purchased plus any other documentation or information specified in this procedure.
 - 6.2.1. Employees must provide a description when a receipt does not provide an adequate description of the transaction.
- 6.3. If a detailed receipt is lost or becomes unavailable, the employee must attempt to obtain a duplicate receipt from the merchant. If a detailed receipt cannot be obtained from the merchant, a valid Missing Receipt Acknowledgement (X 529) must be submitted in its place.
- 6.4. For expenses pertaining to meals, hosting or any other events where food or drinks may be served, the employee must clearly state in writing that the lost receipt did not include any alcohol expenses. Please refer to



section 7.3.

- 6.5. If an expense has been incurred on behalf of another employee, the supporting documentation must clearly state the name of the benefiting employee.
- 6.6. Additional supporting information is required for meal and hosting expenses and for travel expenses. Please refer to sections 7.5 and 8.10 of this procedure for additional details.

7.0. Meal and Hosting Expenses

- 7.1. Expenses for food and beverage services that occur entirely within a City workplace may be approved by any Dept ID Owner from the business unit that incurred the expense.
- 7.2. Expenses incurred outside of a City workplace must be incurred by the highest-ranking employee present at the meal or event and may only be approved by that employee's Dept ID Owner or, if that is not possible, a Dept ID Owner who is of a higher rank than the highest-ranking employee present.
- 7.3. The maximum gratuity payable by The City is 20% (twenty percent). If an automatic gratuity is charged, no additional gratuity will be paid by The City.
- 7.4. The City provides for the purchase or reimbursement of reasonable meal expenses for staff who have been directed to attend meetings or remain working outside of regular hours at times that would typically involve a meal break. The same meal allowance limits indicated in 7.6 above apply.
- 7.5. Meal and hosting expenses require additional supporting documentation as follows:
 - 7.5.1. A complete list of attendees to the meal or hosted event;
 - 7.5.2. The name of the corporation of any attendee who is not a City employee; and
 - 7.5.3. The business reason for the expenditure.
 - 7.5.4. The credit card payment slip showing any tip paid.



- 7.6. The maximum meal allowance for City expenditures, including meals for employee recognition, in local currency, is limited as follows,
- a. Breakfast - \$25.00, including tax and tip
 - b. Lunch - \$30.00, including tax and tip
 - c. Dinner - \$45.00, including tax and tip

All detailed receipts must be submitted.

- 7.7. When attending a conference or seminar, a detailed agenda must also be submitted with the expense claim. Where meal(s) are included at an event, the same meal(s) may not be claimed as expenses and the maximum limits must be adjusted to take this into account.

- 7.8. Alcohol, tobacco and cannabis expenses, including expenses for the purchase of tobacco and cannabis accessories, are not permitted.

- 7.8.1. City funds may only be used to purchase tobacco and tobacco accessories for use in Indigenous ceremonial and reconciliation activities with the approval of a Director, General Manager, or the City Manager.

8.0. Travel Expenses

- 8.1. Employees may not engage in out-of-town business travel unless it is pre-approved by their Dept ID Owner.

- 8.1.1. Dept ID Owners may not approve their own travel expenses.

- 8.2. Meal and hosting expenses incurred while travelling follow the same requirements as those incurred in Calgary. Refer to section 7.0 of these procedures for additional information.

- 8.3. The City will only pay for business-related travel expenses.

- 8.3.1. If combining personal travel with business travel, employees are responsible for all incremental costs associated with any personal components of the trip.



- 8.3.2. Employees are responsible for any incremental costs associated with adding any accompanying family members or other passengers.
- 8.3.3. Personal and incremental expenditures must be segregated from City expenses by using a personal payment method to avoid the need for reimbursement.
- 8.4. All air travel must be booked with The City's contracted travel provider and paid by Corporate Credit Card.
 - 8.4.1. Employees are expected to contact The City's contracted travel provider as soon as possible after their travel request is approved by their Dept ID Owner.
 - 8.4.2. If no economy-class airfare is available, employees shall select the least expensive option that meets business requirements.
- 8.5. Employees shall take all reasonable efforts to minimize the cost of travel.
 - 8.5.1. Employees must not purchase any travel option more expensive than economy-class airfare plus taxi or ride-sharing fees.
- 8.6. City employees shall not accept gratuitous travel at the expense of a third party, as this may be construed as placing an employee under an obligation or in a real or apparent conflict of interest.
 - 8.6.1. Employees may accept travel at the expense of a third party only under the following circumstances:
 - a. The travel is for a legitimate municipal or professional purpose;
 - b. The travelling conditions are reasonable, appropriate, and consistent with the expectations held of City employees; and
 - c. The travel has been pre-approved by the employee's Director.
 - 8.6.2. Refer to the Conflict of Interest policy (HR-LR-004) for additional information.
- 8.7. Employees may be reimbursed for the use of a personal vehicle for travel.



Refer to section 10.0 of this procedure for further information.

- 8.8. Employees on business travel outside of the Calgary area may rent a motor vehicle (limited to economy or compact). Certain insurance requirements will apply; for additional information, refer to the Automobile Insurance FAQs and Vehicle Rental Information document produced by the Risk Management & Claims Division. If a car rental is required when travelling out of town, the car rental is to be booked with The City's contracted travel provider.
- 8.9. Employees shall take all reasonable efforts to minimize the cost of accommodations.
 - 8.9.1. Accommodation expenses are claimable only on single-occupancy rates.
 - 8.9.2. Employees shall request the Federal Government Rate when booking accommodation unless a cheaper rate is available.
- 8.10. Travel expenses require additional supporting documentation as follows:
 - 8.10.1. The detailed receipt must show a breakdown of the expense sufficient to establish the amounts paid for the primary service (e.g., airfare, room fees) and any other expenses (e.g., fees, taxes, meals, or communications packages).

9.0. Honouring City Employees

- 9.1. The City recognizes the work our employees do to make life better every day for Calgarians and each other as well as their years of service through the Corporate Recognition Program.
- 9.2. Recognition is given for service milestones, long-service retirees, and employees who contribute to the achievement of organizational objectives or provide outstanding performance. Refer to the Corporate Recognition Program Policy (HR-035) or the Corporate Recognition Program webpage on myCity for additional information.
- 9.3. With the exception of incidental expenses (e.g., coffee, cake), any gifts or entertainment beyond what is allowable as standard, as defined in the Corporate Recognition Program, for employees who are leaving their positions shall not be at City expense.



9.4. Expenditures made to recognize City employees for personal life events (such as weddings or births) are not permissible.

9.4.1. City funds may be used to purchase small tokens, such as flowers or a card, in the event of bereavement of an employee due to the loss of an immediate family member.

10.0. Car Allowances and Reimbursements

10.1. Employees may be reimbursed for the use of a personal vehicle for business purposes.

10.1.1. Reimbursements for using a personal vehicle for business purposes are processed through Accounts Payable and applicable to the Car Allowance Policy (HR-001).

10.1.2. Employees must have motor vehicle insurance to use their personal vehicle for City business, including travel.

10.1.3. Please refer to the Car Allowance Policy (HR-001) and the Local Travel / Car Allowance Administration Guide for full requirements, which include but are not limited to the following:

- a. The amount claimed must be less than or equal to the total cost of return economy-class airfare and taxi.
- b. If two or more employees travel together on City business in one vehicle, only one employee may claim reimbursement for the lesser of mileage or equivalent economy-class airfare and taxi.
- c. On any City business trip where two or more employees are travelling to the same destination, the use of more than one vehicle is permitted only when authorized by the claiming employee's Dept.ID Owner.
- d. The City does not pay for fuel or other operating expenses for employees' personal vehicles; reimbursement is for distance travelled only.



11.0. Parking and Traffic Fines

- 11.1. City employees shall comply with the provisions of the Employee Parking Policy (GN-031). Reimbursement for parking expenses at City workplaces is acceptable only in exceptional circumstances and shall not be provided on a regular, routine, or recurring basis.
- 11.2. City employees may seek reimbursement for parking fines only if the fine was for a meter or hourly parking restriction violation received when the employee was conducting City business and that business rendered the employee unable to return to deposit additional funds or move the vehicle.
- 11.3. The City will not reimburse or pay for penalties incurred for late payment of parking fines or for penalties incurred due to traffic violations, such as speeding tickets.

12.0. Items provided under union or association contract

- 12.1. Items provided to employees under a union or association contract, whether directly or through an allowance, are distributed centrally and shall not be purchased or reimbursed as employee expenditures (e.g., clothing or uniforms provided under a collective agreement).
- 12.2. Additional expenses for safety wear are processed through Accounts Payable with the approval by the DeptID Owner.
- 12.3. Reimbursement of pre-authorized medical notes will be processed through Accounts Payable provided the expense has been approved by the DeptID Owner. Maximum reimbursement is \$100 per note.

13.0. Policy Enforcement

- 13.1. The approving Dept ID Owner is the primary monitor to ensure that the employee adheres to this and all other applicable City policies and procedures.
- 13.2. If the approving Dept ID Owner identifies any misuse, non-compliance or violation of City policy, departmental procedures, or The City's Code of Conduct, they must address the issue or violation with the employee.



13.2.1. The approving Dept ID Owner may contact Human Resources, Corporate Security or Accounts Payable for assistance with non-compliance.

14.0. Exception Procedure

14.1. Business cases requesting an exception must be provided to Accounts Payable with all necessary approvals, rationale for the exception, and adequate supporting documentation in advance of the expenditure. Refer to section 14.2 below.

14.2. Director-level or higher approval is required for any exception.

14.2.1. Exceptions that relate to Directors may only be approved by a General Manager or the City Manager. Exceptions that relate to the General Managers may only be approved by the City Manager. Exceptions that relate to the City Manager may only be approved by the Mayor.

15.0 Revision History

2022 December 6	Updates to meal allowance limits for 2023 Updates to reflect new business process for Expense Reports.
2022 March 28	Minor revisions to provide more clarity
2021 January 19	<p>The revised Supporting Procedures for Reimbursement of Employee Business Expenses.</p> <p>The policy FA-010 is a new policy and it defines the business rules for accounts payable transactions and payments, including invoices, CCC, CFC and reimbursement of Employee Business Expense.</p> <p>The new policy FA-010 replaces FA-011 (Reimbursement of Employee Business Expenses); FA-013 (Commercial Fuel Card) and FA-016 (Accounts Payable Corporate Credit Card).</p>

16.0 Supporting References and Resources

Please note that some of the items listed below may not be publicly available.

16.1. References to related corporate-wide procedures, forms and resources

- Quick Reference Guide for Employee Reimbursements
- Quick Reference Guide for Corporate Credit Cards
- Expense Report Form, X 76
- Car Allowance Application / Change, X 96
- Business Travel Car Allowance Log, X 168
- Missing Receipt Acknowledgement, X 529
- Local Travel / Car Allowance Administration Guide
- Hosting of Social Events, Risk Management & Claims Division
- Business Travel Insurance, Risk Management & Claims Division
- Use of Personal Vehicles, Risk Management & Claims Division
- Automobile Insurance FAQs, Risk Management & Claims Division
- Vehicle Rental Information, Risk Management & Claims Division

16.2. References to related [Council policies](#), bylaws and [administration policies](#)

- Accounts Payable Policy (Administration Policy FA-010)

- Car Allowance Policy (Administration Policy HR-001)
- Code of Conduct Policy (Administration Policy HR-LR-005)
- Conflict of Interest Policy (Administration Policy HR-LR-004)
- Corporate Employee Parking Policy (Administration Policy GN-031)
- Corporate Recognition Program Policy (Administration Policy HR-035)

16.3. **Other references and resources**

- Supply Management “Travel, Accommodation and Car Rentals”
- Corporate Recognition Program