


POLICY

	Policy:	TRAVEL AND BUSINESS EXPENSE		
	Department:	Corporate Services		
	Division:	Finance	By-Law No:	2016-58
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1. POLICY STATEMENT

- 1.1. The Corporation of the Town of Amherstburg is committed to ensuring that transparency and accountability is maintained in the matter of reimbursed travel and business expenses for staff.

2. PURPOSE

- 2.1. This policy provides standards to ensure that reimbursed staff travel and other business expenses are for appropriate purposes and that adequate controls are established.
- 2.2. This policy defines the reimbursable business and travel expenses that may be incurred while carrying out employee job requirements.
- 2.3. This policy establishes approval guidelines and control requirements for:
- 2.3.1. Travel expenses for local and non-local travel.
- 2.3.2. Other business expenses while traveling or conducting authorized Town business.
- 2.4. This policy provides information necessary to accurately record and report local travel (mileage and expense), non-local travel, and other business expenses.

3. SCOPE

- 3.1. This policy applies to any and all Town employees.
- 3.2. This policy shall be reviewed every two years from the date it becomes effective or sooner at the discretion of the Director of Corporate Services/Treasurer and /or CAO.

4. DEFINITIONS

- 4.1. **Accountability** means the obligation to answer to the general public, Council, and vendors for procurement results and for the manner in which purchasing responsibilities are discharged.
- 4.2. **Chief Administrative Officer (CAO)** is the Chief Administrative Officer for the Corporation of the Town of Amherstburg, which includes the roles and responsibilities as laid out in Section 229 of the Municipal Act, 2001.
- 4.3. **Clerk** is the Municipal Clerk for the Corporation of the Town of Amherstburg, which includes the roles and responsibilities as laid out in Section 228 of the Municipal Act, 2001.
- 4.4. **Conference/Seminar** is a meeting for consultation or discussion on important or serious matters as it relates to specific competencies.
- 4.5. **Council** refers to the current elected Council for the Corporation of the Town of Amherstburg. This includes, as an entirety, the Mayor, Deputy Mayor and Councillors.
- 4.6. **Director** is the person responsible for direction and operational control of a division as defined on the Town's organizational structure.
- 4.7. **Local Travel** is travel within Essex County and the City of Windsor.
- 4.8. **Manager** reports directly to a Director (or the CAO in some instances) and who is responsible for a department within a division of the Corporation, as defined on the Town's organizational structure.
- 4.9. **Non-local Travel** is travel beyond the boundaries of Essex County and the City of Windsor.
- 4.10. **Senior Management Team (SMT)** is comprised of the Chief Administrative Officer and the Directors. If a Director is unavailable, a delegate may be assigned.
- 4.11. **Reasonable Expense** is an expense that is ordinary and reflects a prudent decision to incur the expense on behalf of Town business. A reasonable expense shall not be extreme or excessive.
- 4.12. **Town** is the Corporation of the Town of Amherstburg.
- 4.13. **Training** is teaching, or developing in oneself or others, any skills and knowledge that relate to specific useful competencies.
- 4.14. **Treasurer** is the Treasurer for the Corporation of the Town of Amherstburg, which includes the roles and responsibilities as laid out in Section 286 of the Municipal Act, 2001.

5. **INTERPRETATIONS**

- 5.1. Any reference in this Policy to any statute or any section of a statute shall, unless expressly stated, be deemed to be reference to the statute as amended, restated or re-enacted from time to time. Any references to a By-law or Town policy shall be deemed to be a reference to the most recent passed policy or By-law and any replacements thereto.

6. **GENERAL CONDITIONS**

- 6.1. Travel, business and local mileage expenditures are to be based on duties carried out while representing the Town of Amherstburg and/or while conducting Town business.
- 6.2. Travel expenses are to remain within budgetary limits.
- 6.3. Expenditures made in foreign currency through the use of a Canadian credit card issued from a Canadian Bank shall be reimbursed at the prevailing exchange rate utilized by the financial institution and detailed on the receipt provided as submitted by the claimant, where practicable. Alternatively, the date of departure prevailing and applicable Bank of Canada exchange rate will be used for all other expenditures and in the exchange conversion of per diem allowances
- 6.4. Travel, business expenses and local mileage claims are subject to examination by the Finance Department, and/or the external auditors and should be completed with care and accuracy.
- 6.5. Expense claims are to be supported by the appropriate expense forms, invoices and/or receipts.
- 6.6. When more than one traveller is attending the same event, all attendees shall when reasonable:
 - 6.6.1. Coordinate travel arrangements.
 - 6.6.2. Take advantage of group rates.
 - 6.6.3. Individually submit separate travel reimbursement forms where reimbursement is required.
- 6.7. When personal and business travel is combined, only documented expenses directly related to the business portion are reimbursable.
- 6.8. Extended travel time and related expenses are at the traveler's own expense.
- 6.9. Extended travel days require approval and must result in no additional cost to the Town of Amherstburg. Vacation, unpaid leave or compensatory time as applicable, must be used for the extended period.
- 6.10. A non-material deviation from this policy requires written documentation and explanation by the person submitting the expense claim.
- 6.11. An expense claim containing a non-material deviation must be approved by the individual's supervisor.
 - 6.11.1. Examples of non-material deviations include:
 - 6.11.1.1. A lost receipt (up to \$50).
 - 6.11.1.2. If meal expenses are greater than the amounts deemed to be reasonable.
- 6.12. Travel reconciliation and business expense reimbursement requests must be submitted within 30 days from the last day of travel, or the date on which the business expense was incurred.
- 6.13. Travel and related expenses will not be reimbursed for spouses and/or other guests.
- 6.14. The CAO shall approve travel and business reimbursement requests where:
 - 6.14.1. Individual employee travel and business claim is greater than \$2,500.

6.14.2. Mileage claims is in excess of \$1,000.

6.15. **Registration Fees**

- 6.15.1. The Town will reimburse registration fees for approved courses, seminars, and conferences that are within the approved budget.
- 6.15.2. Approval shall be obtained from the employee's immediate supervisor prior to registering or attending courses, seminars and conferences.
- 6.15.3. Approval shall only occur if funds are within the approved budget
- 6.15.4. Cost for other activities such as tours, social or sporting activities that are associated with the event, but not part of the registration fee, will not be reimbursed.

6.16. **Transportation**

- 6.16.1. The most economical and practical method of transportation should be used, while considering travel time, (personal time/absence from work), accommodation and subsistence expense for each alternative, which is to be completed to include all reasonable options.
- 6.16.2. Wherever possible, staff shall use Town vehicles for business travel to eliminate mileage fees for personal vehicles or rental costs.
 - 6.16.2.1. Fuel consumed through the use of a Town vehicle will be reimbursed with supporting receipts.
- 6.16.3. To request transportation that is not comparably the lowest cost, the traveler must justify that the premium is reasonable considering convenience and/or time factors.
- 6.16.4. Use of a personal automobile will be reimbursed at the greater of:
 - 6.16.4.1. The "per kilometre" rate a determined in the current Collective Agreement, or:
 - 6.16.4.2. The per kilometer rate in accordance with the current year's Canada Revenue Agency posted Automobile allowance rates.
- 6.16.5. Expenses relating to personal vehicles such as maintenance, repairs, insurance premiums (standard or extra), accident deductibles, etc. will not be reimbursed.
- 6.16.6. Travel by air or rail will normally be reimbursed at the economy rate. Upgrades to business class travel are typically at the traveller's expense, with the following exceptions:
 - 6.16.6.1. Business class travel is more economical because of membership or government discounts.
- 6.16.7. Travel by business class rail may be considered for reimbursement where the cost does not exceed that of economy air travel for the same journey.
- 6.16.8. The Town will not reimburse employees or elected/appointed officials for personal items lost while traveling on Town business.

- 6.16.9. Where travel is delayed or cancelled due to circumstances beyond control, effort should be made to notify the approving authority immediately. Secure complimentary lodging and/or meals, where applicable. Any additional expense resulting from the delay or cancellation may require justification and be subject to review.
- 6.16.10. Reasonable expense incurred for taxis or equivalent ground transportation while on town business will be reimbursed.

6.17. **Accommodation**

- 6.17.1. Accommodations should be selected on the basis of practical location and reasonable cost. Government or business rates should be sought.
- 6.17.2. Accommodation with relatives or friends will not be reimbursed.
- 6.17.3. In the event of travel cancellation, the claimant may be held responsible and not be reimbursed for 'no show' charges resulting from failure to cancel a hotel reservation.

6.18. **Travel Meals and Incidental Expenditures**

- 6.18.1. Meals will be reimbursed in accordance with the per diem guidelines as defined in 6.18.1.1
 - 6.18.1.1. Per diems inclusive of gratuities, are \$75 dollars per day to cover breakfast, lunch and dinner.
 - a. Breakfast \$15
 - b. Lunch \$25
 - c. Dinner \$35
- 6.18.2. Meals when supplied on airlines, trains, or included in registration/conference fees will not be reimbursed by the Town.
- 6.18.3. Reasonable incidental expenditures will be reimbursed over and above the meals per diem.
 - 6.18.3.1. Incidental expenditures include, but are not limited to:
 - a. Coin laundry.
 - b. Public transit.
 - c. Taxi.
 - d. Dry cleaning (when deemed necessary due to extended travel of greater than one week or unplanned overnight stays).
 - e. Meter and/or lot parking.
 - f. Internet access fees.
 - 6.18.3.2. Itemized receipts must be submitted when available.
- 6.18.4. Personal expenses such as souvenirs, sightseeing tours, nightclubs, spectator events etc. will not be reimbursed.

6.19. **Business Meals**

- 6.19.1. Reimbursement for meals and non-alcoholic beverages during staff meetings will be considered under the following criteria:
 - 6.19.1.1. Where it is determined by a member of Management present at the meeting to be necessary.
 - a. For example: a working meeting extends beyond four hours.
 - 6.19.1.2. Amounts are deemed reasonable and within approved budget.
 - 6.19.1.3. Itemized receipts are submitted.
- 6.19.2. Business meals for meetings that include non-Town staff will be reimbursed under the following circumstances:
 - 6.19.2.1. Meal is determined to be necessary for business purposes and in the best interest of the Town.
 - 6.19.2.2. All attendees and the business purposes are detailed on the expense form.
 - a. Itemized receipts must be submitted.
 - b. Credit card receipts, providing the vendor and total expenses only will not be accepted.
- 6.19.3. Alcohol is not a reimbursable expense for business meetings, social functions or any event attended or hosted exclusively by Town employees, during or after business hours, on or off Town sites.
- 6.19.4. For business meetings and/or social functions between Town employees and non-Town employees, alcohol may be a reimbursable expense, provided pre-approval is obtained.
 - 6.19.4.1. In deciding whether to pre-approve reimbursement for alcohol, consideration will be given to the following:
 - a. The alcohol portion of the expenses will be reasonable in relation to the number of guests and the nature of the function.
 - b. The expense is appropriate to the business and responsibilities of the individuals involved.
 - c. All attendees the business purpose, and location are provided in writing.
 - d. The alcohol will be purchased and served at a premises to which a licence or permit to sell liquor, issued pursuant to the liquor licence act. R.S.O.
 - 6.19.4.2. Pre-approval must be obtained in writing:
 - a. For employees: from the CAO.
 - b. For the CAO: From the Mayor or designate.

6.20. **Other Business Expenses**

- 6.20.1. SMT or designates, may, at their discretion, contribute reasonable amounts towards retirement celebrations, employee departures, significant accomplishments, etc. as a means of promoting goodwill and positive morale among employees.
- 6.20.2. Reasonable and necessary emergency incidental expenditures incurred while carrying out one's job duties will be reimbursed with supporting itemized receipts.
- 6.20.3. Charges incurred while using a personal cell phone for business use may be reimbursed provided an original copy of the cellular bill is submitted with the expense form.
 - 6.20.3.1. There is no reimbursement for monthly access charges and or annual license fees.
- 6.20.4. Attendance at social events (including sports events, concerts, tours etc.) or charitable venues will not be reimbursed.
 - 6.20.4.1. Exceptions may include community and/or "guest speaker" events where a Town representative is expected and/or attendance will provide a benefit to the Town.

7. **RESPONSIBILITIES AND AUTHORITIES**

- 7.1. The **Mayor** or designate is responsible to:
 - 7.1.1. Approve travel, business and local mileage reimbursement requests of the Chief Administrative Officer.
- 7.2. The **Chief Administrative Officer** is responsible to:
 - 7.2.1. Approve travel, business and local mileage claims of direct reports.
 - 7.2.2. Approve individual employee travel and business claims greater than \$2,500 and mileage claims in excess of \$1,000.
- 7.3. The **Senior Management Team (SMT)** is responsible to:
 - 7.3.1. Ensure departmental guidelines are established to facilitate compliance with this policy and related procedure.
 - 7.3.2. Review and approve reimbursement for travel, business and local mileage expenses of staff directly reporting to them.
- 7.4. The **Director of Corporate Services/Treasurer** is responsible to:
 - 7.4.1. Communicate the corporate travel and business expense policy to all stakeholders.

7.4.2. Review travel reimbursement, business and local mileage expenses as appropriate to facilitate compliance with this policy and associated procedure.

7.5. The **Manager** is responsible to:

7.5.1. Ensure all department employees are aware of the travel and business expense policy.

7.5.2. Ensure that all employee and new hires are provided with copies of the travel and business expense policy.

7.5.3. Address departmental issues of interpretation of the policy.

7.5.4. Participate with other managers in promoting the consistent application of this policy in all departments.

7.6. **Employees** are responsible to:

7.6.1. Become familiar with, and develop an understanding of, this policy and related procedure in order to facilitate compliance.

7.6.2. Adhere to employment and code of conduct policy when conducting business or business related travel on behalf of the Town.

7.6.3. Comply with the policies and procedure surrounding the use of corporate credit cards and the provision of the Procurement policy.

7.6.4. Complete and sign all required documents pertaining to travel, business and mileage expense, and attach all supporting invoices/receipts and forms.

7.6.5. In the event of cancellation of intended travel, notify the approving authority and promptly obtain all possible refunds for expenses incurred to date.