


POLICY

	Policy:	Travel and Business Expense		
	Department:	Corporate Services		
	Division:	Financial Services	By-Law No:	2016-58
	Administered By:	Treasurer	Approval Date:	August 12, 2024
	Replaces:	Travel and Business Expense - May 16, 2016		
	Attachments	N/A		

1. **POLICY STATEMENT**

- 1.1. The Corporation of the Town of Amherstburg is committed to ensuring that transparency and accountability is maintained in the course of incurring, reimbursing and expensing travel and business expenses.

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 the business of the corporation.
- 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 including Members of Council or Committees.
- 3.2. This policy shall be reviewed every five (5) years from the date it becomes effective or sooner at the discretion of the CAO or designate.

4. **DEFINITIONS**

- 4.1. **Accommodation** is commercial lodging facilities or rooms in which an employee would stay and includes hotels, motels, bed/breakfasts, etc.
- 4.2. **Conference/Seminar** is a meeting for consultation or discussion on important or serious matters as it relates to specific competencies.

- 4.3. **Expense Reports** is a document that lists specific business expenses and the details related to each one, such as the amount, date, and purpose of each expense.
- 4.4. **Incidental Expenditures** are minor costs or fees incurred in the course of travel and business activities.
- 4.5. **Local Travel or Mileage** is travel or mileage incurred within Essex County and the City of Windsor.
- 4.6. **Non-local Travel** is travel beyond the boundaries of Essex County and the City of Windsor.
- 4.7. **Per Diem** a daily allowance staff receives when travelling to cover the corresponding costs of meals for which they are present and where expenses are actually incurred.
- 4.8. **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.
- 4.9. **Receipt** is an original document showing the name of the vendor, as well as the date, amount and description of the expenditure paid by the Staff member.
- 4.10. **Training** is teaching, or developing in oneself or others, any skills and knowledge that relate to specific useful competencies.

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. **Provisions for Travel Expenditures**

- 6.1.1. Travel expenses are to remain within budgetary limits.
- 6.1.2. When personal and business travel is combined, only documented expenses directly related to the business portion are reimbursable.
- 6.1.3. Extended travel time beyond approved periods is at the traveler's own expense and must result in no additional cost to the Town of Amherstburg. Vacation, unpaid leave or compensatory time as applicable, must be used for this extended period.
- 6.1.4. If necessary, requests for travel advances must be submitted at least one week before domestic travel and two weeks before international travel (when the advance is required to be in US funds).

6.2. **Registration Fees**

- 6.2.1. The Town will reimburse registration fees for approved courses, seminars, and conferences that are within the approved budget. Registration fees may be paid using a Town credit card or reimbursed upon submission of an invoice from the appropriate organization and an official receipt indicating payment.
- 6.2.2. Administration or the immediate supervisor of the staff registering shall be informed or consulted during the registration process for any event, course, seminar, conference etc.
- 6.2.3. Approval shall only occur if funds are within the approved budget
- 6.2.4. 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.

6.3. **Transportation**

- 6.3.1. When selecting the method of transportation, the most economical and practical method of transportation should be used. All reasonable alternatives must be thoroughly assessed and must consider travel time, personal time/absence from work, access to local and/or destination.
- 6.3.2. 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.
- 6.3.3. Wherever possible, staff should use Town vehicles or a rental vehicle for business travel to eliminate mileage fees for personal vehicles.
 - 6.3.3.1. Fuel consumed through the use of a Town vehicle will be reimbursed with supporting receipts.
 - 6.3.3.2. Town vehicles used for business travel should be fueled at Public Works prior to use.
 - 6.3.3.3. The most economical size of rental vehicle must be used, depending on the requirements of the occasion and the number of passengers.
 - 6.3.3.4. All rental contracts must be registered under the Town of Amherstburg.
- 6.3.4. Use of a personal vehicle will be reimbursed at the greater of:
 - 6.3.4.1. The “per kilometre” rate a determined in the current Collective Agreement, or:

- 6.3.4.2. The per kilometer rate in accordance with the current year's Canada Revenue Agency posted Automobile allowance rates.
- 6.3.5. If more than one staff member is travelling in a personal vehicle, only the owner of the said vehicle is entitled to reimbursement for mileage expenses as provided by this policy.
- 6.3.6. Expenses relating to personal vehicles such as maintenance, repairs, insurance premiums (standard or extra), accident deductibles, etc. will not be reimbursed.
- 6.3.7. Travel by air or rail will normally be reimbursed at the economy rate. Upgrades to business class travel are typically at the traveler's expense, with the following exceptions:
 - 6.3.7.1. Business class travel is more economical because of membership or government discounts;
 - 6.3.7.2. Less expensive seats are not available; or
 - 6.3.7.3. The departure time is not acceptable
- 6.3.8. The Town will not reimburse employees or elected/appointed officials for personal items lost while traveling on Town business.
- 6.3.9. Where travel is delayed or cancelled due to circumstances beyond the employee's 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.

6.4. **Travel Accommodation**

- 6.4.1. An overnight accommodation in association with a meeting or business event out-of-town is justified depending on the scheduled start and end times of the meeting or event.
- 6.4.2. Accommodations should be selected on the basis of practical location and reasonable cost. Upgrades in accommodations are typically at the traveler's expense, with the following exceptions:
 - 6.4.2.1. Upgrades are more economical because of membership or government discounts; or
 - 6.4.2.2. Less expensive accommodations are not available.
- 6.4.3. Administration or the immediate supervisor of the staff registering shall be informed or consulted when reserving accommodations.
- 6.4.4. Accommodation with relatives or friends will not be reimbursed.

- 6.4.5. 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.

6.5. **Travel Meals and Incidental Expenditures**

- 6.5.1. Reimbursement for meals will be provided in Canadian currency, following the per diem meal allowances specified by the Canadian Revenue Agency outlined in its Directive of Travel document, which per diems are intended to cover breakfast, lunch and dinner. Staff will only receive compensation for the per diems corresponding to the meals during which they are present and where expenses are actually incurred.

- 6.5.1.1. Meals when supplied on airlines, trains, or included in registration/conference fees will not be reimbursed by the Town.

- 6.5.2. Reasonable incidental expenditures will be reimbursed over and above the meals per diem. Itemized receipts must be submitted when available.

- 6.5.2.1. Incidental expenditures include, but are not limited to:

- a. Coin laundry
- b. Public transit
- c. Taxi or equivalent ground transportation
- d. Tolls
- e. Dry cleaning (when deemed necessary due to extended travel of greater than one week or unplanned overnight stays)
- f. Meter and/or lot parking
- g. Internet access fees

- 6.5.3. Personal expenses such as souvenirs, sightseeing tours, nightclubs, spectator events etc. will not be reimbursed.

6.6. **Group Travel Coordination**

- 6.6.1. When more than one staff member is travelling to attend the same event, all attendees shall when reasonable;
- 6.6.1.1. Coordinate travel arrangements;
 - 6.6.1.2. Take advantage of group rates; and
 - 6.6.1.3. Individually submit separate reimbursement forms when reimbursement is required.
- 6.6.2. Travel and related expenses will not be reimbursed for spouses and/or other guests.

6.7. **Non-Travel Related Business Meals**

- 6.7.1. Reimbursement for meals and non-alcoholic beverages during staff meetings will be considered under the following criteria:
- 6.7.1.1. 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.
- 6.7.1.2. Amounts are deemed reasonable and within approved budget.
- 6.7.1.3. Itemized receipts are submitted.
- 6.7.2. Business meals for meetings that include non-Town staff will be reimbursed under the following circumstances:
 - 6.7.2.1. Meal is determined to be necessary for business purposes and in the best interest of the Town.
 - 6.7.2.2. 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.
- 6.7.3. 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.
- 6.7.4. For business meetings and/or social functions between Town employees and non-Town employees, alcohol may be a reimbursable expense, provided approval is obtained.
 - 6.7.4.1. In deciding whether to 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. The number of guests, 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.

6.8. **Other Business Expenses**

- 6.8.1. 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.
- 6.8.2. Reasonable and necessary emergency incidental expenditures incurred while carrying out one's job duties will be reimbursed with supporting itemized receipts.

- 6.8.3. 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.
- 6.8.4. There is no reimbursement for monthly access charges and or annual license fees.
- 6.8.5. Attendance at social events (including sports events, concerts, tours etc.) or charitable venues will not be reimbursed.
 - 6.8.5.1. 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.

6.9. **Travel and Business Expense Reports**

- 6.9.1. Travel and business expenses are subject to examination by the Financial Services division and/or the external auditors and should be completed with care and accuracy.
- 6.9.2. 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.
- 6.9.3. Expense claims are to be supported by the appropriate expense forms, invoices and/or receipts.
- 6.9.4. Any deviation from this policy requires written documentation and explanation by the person submitting the expense claim.
- 6.9.5. An expense claim containing a non-material deviation must be approved by the individual’s supervisor.
 - 6.9.5.1. Examples on non-material deviations include:
 - a. A lost receipt (up to \$50.00)
 - b. If meal expenses are greater than the amount deemed to be reasonable.
- 6.9.6. Employees must submit all required documentation, including any amounts owed to the Town as a result of travel advance or expenses of a personal nature not reimbursed by this policy, to Finance to allow for reconciliation within 30 days from the last day of travel, or the date on which the business expense was incurred.

7. **RESPONSIBILITIES AND AUTHORITIES**

7.1. The **Mayor** has the authority and responsibility to:

7.1.1. Approve travel, business and local mileage reimbursement requests of the Chief Administrative Officer.

7.2. **Council** has the authority and responsibility to:

7.2.1. Adopt the *Travel and Business Expense Policy*.

7.3. The **Chief Administrative Officer** has the authority and responsibility to:

7.3.1. Approve travel, business and local mileage claims of direct reports; and,

7.3.2. Approve individual employee travel and business claims greater than \$2,500 and mileage claims in excess of \$1,000.

7.4. The **Senior Management Team (SMT)** has the authority and responsibility to:

7.4.1. Ensure departmental guidelines are established to facilitate compliance with this policy and related procedure; and,

7.4.2. Review and approve reimbursement for travel, business and local mileage expenses of staff directly reporting to them.

7.5. The **Director of Corporate Services/Treasurer** has the authority and responsibility to:

7.5.1. Communicate the corporate travel and business expense policy to all stakeholders; and,

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

7.6. The **Manager** has the authority and responsibility to:

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

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

7.6.3. Address departmental issues of interpretation of the policy; and,

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

7.7. **Staff** have the responsibility to:

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

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

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

7.7.4. Complete and sign all required documents pertaining to travel, business and

- 7.7.5. mileage expense, and attach all supporting invoices/receipts and forms; and, In the event of cancellation of intended travel, notify the approving authority and promptly obtain all possible refunds for expenses incurred to date.

8. **LEGISLATIVE REFERENCES**

- 8.1. Canada Revenue Agency Directive of Travel: Appendix B – Meals and Allowances