



CORPORATION OF THE COUNTY OF PRINCE EDWARD
POLICY MANUAL

Function / Category: Corporate Services and Finance	Policy: AD 455	Subject: Travel, Conference and General Expenses
Effective Date: Nov 26 2007	Last Revised: May 13 2010	Administered by: Finance Department

1. DEFINITIONS

Business travel: Travel authorized by the appropriate level of authority. Such travel meets the requirements for payment or reimbursement from public funds, as described in this policy.

Conference: A conference or convention of one or more day's duration, hosted by an external organization.

Councillor: A Councillor is defined as an elected member of County Council

County vehicles: A vehicle owned or leased by the County.

Headquarters: An employee's regular place of business. The location noted on the employee's business card, where the employee has an office, desk, computer etc. The employee's regular reporting office.

Immediate Supervisor: The person, to whom the employee reports directly to, has budgetary accountability, and is in the management category. In the immediate supervisor's absence, the person formally delegated their accountability in writing. This accountability is not to be delegated on a permanent basis.

Personal Vehicle: A vehicle, owned, borrowed, rented, leased personally by an employee or Councillor.

Reasonable amounts: Defined as providing an adequate and appropriate service in the most economical way possible.

Receipt: An original document, or carbon or certified copy showing the amount of the expenditure, taxes, itemized where possible, the date and indicating the proof of payment.

Rental Vehicle: A vehicle rented from a rental agency for use by an employee or Councillor for approved business travel.

Travel: Approved business travel. Note: Travel does not include commuting between an employee's home and headquarters.

Traveler: A traveler is defined as employees, Councillors, Committee or Board Members, Mayor and any other appointed official on travel status for the County of Prince Edward.

2. INTRODUCTION

2.1. Purpose

This policy was developed to:

- 2.1.1. Establish the principles, mandatory requirements and guidelines for the approval and reimbursement for travel, conferences, accommodation, meals and expenses incurred on behalf of the County of Prince Edward (the County).
- 2.1.2. Ensure fair, consistent treatment of all Travelers that are required to travel on behalf of the County.
- 2.1.3. Delegate to department heads the authority in administering these expenses within the provision of this policy.

2.2. Application And Scope

This policy applies to all employees, members of Council, committee and board members for the County of Prince Edward who are reimbursed for expenditures.

2.3. Principles

The following principles should form the basis for all travel decisions of a traveler:

- 2.3.1. Expenses associated with travel to perform work on behalf of the County outside their headquarters should minimize costs and maximize the benefits to the County.
- 2.3.2. Travelers should be reimbursed for legitimate work-related expenses authorized by Council/management.
- 2.3.3. The most practical and economical arrangements for travel, meals and other expenses should be utilized.
- 2.3.4. In evaluating travel options, travelers shall consider the total costs including the costs of transportation, hotels, meals, taxis, parking, salaries and benefits.
- 2.3.5. To reduce the risk of a major disruption in the ongoing operations of the County, a combination of not more than four Councillors or senior staff shall travel together; concurrently, no more than two senior staff shall travel together.

2.4. Auditing Requirements

- 2.4.1. Reimbursements to travelers for travel and other business related expenses are subject to internal and external audit as well as Canada Revenue Agency auditors.
- 2.4.2. If the Commissioner of Corporate Services and Finance or the Chief Administrative Officer (CAO) identifies expenses approved by the department head that are not in compliance with this policy, the claim will be returned to the appropriate Commissioner for correction and the employee will be notified. For Councillors, Committee and Board Members and other appointees, any reimbursements for expenses outside this policy must go to Council for approval prior to payment.
- 2.4.3. Falsifying this information is considered to be fraud against public funds, is subject to audit and law enforcement and may result in discipline or ultimately dismissal.

2.5 Reporting

- 2.5.1 Members of Council and senior staff attending conferences are requested to provide a Post Conference Report within a reasonable time after return from the conference.

The Post-Conference Report may be prepared, either singularly or jointly if there are multiple members attending the same event and circulated to Members of Council, the Chief Administrative Officer, and Commissioners within a reasonable time after returning from the conference.

- 2.5.2 The Clerk shall retain copies of the summaries and conference material for reference purposes.
- 2.5.3 The use of the Post Conference Report Form (see Page 9) is optional but may serve as a guide.

3. EXPENSE CLAIMS/REIMBURSEMENTS

Travelers will be reimbursed in accordance with this policy for business related travel and expenses by the submission of the approved form with appropriate receipts. The signature on this form is an oath that is provided by the claimant that the claim represents accuracy and only applies to business travel on behalf of the County.

3.1. Approval Authority

Persons with the authority to approve expense claims must ensure that:

- 3.1.1. Expenses were necessarily incurred in the performance of County business.
- 3.1.2. Expenses are reasonable and comply with this and any other County policy.
- 3.1.3. Appropriate receipts are provided to support the expense claim.
- 3.1.4. All unusual items are explained appropriately or proof of prior approval is given.

3.2. Authorization/Claim Payment Approval

Member	Authorization/Approval
Mayor / CAO	None required, other than budget Payment to be approved by the Commissioner of Corporate Services and Finance
Members of Council	Mayor and Commissioner of Corporate Services and Finance
Commissioners	CAO
Staff below Commissioner	Commissioner

- 3.2.1. The Expense claim form is to be completed by the Traveler, itemizing all expenses and the amounts claimed as soon possible after the travel has occurred. In the case of regular travel, this must be claimed monthly at a minimum. All expense claims are due on December 31st of each year for any expenses incurred in that fiscal year. Cut off dates for year-end processing as determined by the Treasurer are to be adhered to.
- 3.2.2. Any claims that are outside this policy must be approved by County Council. Extraordinary circumstances that cannot meet the requirements of this policy will be reported to County Council immediately as soon as possible.

3.3. Travel outside Ontario

- 3.3.1. Other than conferences, all travel outside Ontario for all travelers must receive prior approval of County Council.
- 3.3.2. Council makes a provision to allow the Economic Development staff to travel outside of Ontario within North America providing the travel is aligned with overall plans and within budget – with Commissioner or CAO approval in order to allow the department the flexibility to take advantage of last minute opportunities to build brand awareness, generate qualified leads and attract investment.

4. RESPONSIBILITIES OF ALL TRAVELERS

4.1 Responsibilities prior to Travel

Prior to business travel, travelers shall:

- 4.1.1 Familiarize themselves with this policy to ensure that it is understood with respect to travelers' rights and obligations;
- 4.1.2 Explore the most economical and practical modes of travel as well as explore alternatives to travel such as teleconferencing.
- 4.1.3 Obtain approval from the appropriate approval authority.

4.2 Responsibilities while on Travel Status

Travelers who have had prior approval to travel on behalf of the County should conduct themselves accordingly, and:

- 4.2.1 Maintain all receipts for reimbursable items in accordance with this policy;
For reimbursable items that do not require a receipt, details of the expense must be provided; and

4.3 Responsibilities following Travel

When submitting an Expense Claim, travelers shall:

- 4.3.1 Complete, sign and date the Expense Claim as per the procedures verifying and detailing each travel and other business related expense;
- 4.3.2 Provide explanations/prior approval for unusual expenses or when claiming for another Traveler;
- 4.3.3 Submit all original receipts to support the expense claim. Receipts must show the GST as a separate item. In the case of hotel/motel and rental car receipts, ensure that the final receipt is provided. It is the traveler's responsibility to obtain the final receipt being claimed.
- 4.3.4 Note any expenses that are reimbursable by another entity, board, government, commission etc.
- 4.3.5 Provide descriptions of the expenses being claimed; and
- 4.3.6 Total the claim and deduct from the claim any advances received for the travel.
- 4.3.7 Where the traveler certifies that the receipt was lost, accidentally destroyed or unobtainable, a personal declaration may replace the receipt. The claim may or may not be approved based upon the explanation and the type of expense involved.
- 4.3.8 Claims should be submitted monthly at a minimum.
- 4.3.9 All inappropriate and miscalculated forms will be returned to the traveler to correct and resubmit as appropriate.

5. ALLOWABLE EXPENSES

- 5.1 **Kilometerage** shall be paid at the rate as approved by Council from time to time for each kilometer actually driven. Travel rates will be reviewed annually at the same time as Council remuneration and expenses, in conjunction with the budget process.
- 5.2 **Mayor and CAO** shall have the delegation of authority to authorize and incur expenses associated with entertaining guests related to municipal activities.
- 5.3 **Councillors** –reimbursement for meals and associated expenses for Council approved meeting and activities; supplies and materials necessary to conduct the duties of the office as approved by Council.
- 5.4 **Commissioners / Staff Members** –expenses incurred in conducting approved and budgeted municipal business.

5.5 Conferences/Conventions/Seminars

<u>Traveller</u>	<u># Conferences Annually</u>	<u>Daily Indemnity</u>	<u>Meal Allowance</u>
Mayor	No limitation	\$100.00 for each 24 hour period	
Councillor	2 – one of which may be out of Province	\$100.00 for each 24 hour period	
CAO	No limitation		\$100.00 per day
Commissioner	3 – one of which may be out of Province		\$100.00 per day
Department Heads	2		\$60.00 per day
Other staff below department heads	1		\$60.00 per day

- 5.5.1 Daily indemnities for the Mayor and members of Council shall be utilized to pay the cost of meals and any other incidental expenses, such as phone calls or entertainment expenses of the member.
- 5.5.2 Accommodation costs based on actual costs paid shall be in addition to the daily indemnity up to the rate charged by the hotel holding the conference or if that hotel is fully subscribed, then the next recommended hotel.
- 5.5.3 Parking fees shall be in addition to the daily indemnity and be reimbursed on the basis of receipts being provided.
- 5.5.4 Mileage shall be reimbursed at the approved rate from the traveler's home to the conference location and back. The mileage rates is limited to a maximum of \$500.00 return and will be provided to either an airport or train station in addition to the cost of the public transportation ticket if the conference is to be held at a location beyond the calculated mileage distance.
- 5.5.5 The registration of a member of Council's spouse shall be allowed with the member's registration.
- 5.5.6 Verification of attendance at the conference shall be in the form of a copy of the hotel invoice outlining the dates in residence.
- 5.5.7 A member of Council may attend a conference outside of Canada with the consent of two thirds of Council, which will represent their one conference outside the province for the year.
- 5.5.8 Members of staff are understood to be on salary when attending conferences and therefore will not be otherwise indemnified except for reimbursement of expenses.

6. ADVANCES – TRAVEL AND OTHER BUSINESS EXPENSES

- 6.1 Advances will be provided in some situations, particularly in cases where large amounts of out of pocket expenses are to be incurred by the traveler. In no case will a traveler be reimbursed for expenses prior to travel.
- 6.2 All advances are to be reviewed on a case by case basis by the appropriate spending authority and written request sent to the Finance department well in advance of the trip.
- 6.3 Each such advance must be accounted for and is to be deducted from the travel claim submitted immediately following the trip in which the advance was made.
- 6.4 Any advance that exceeds the expense claim will be reimbursed by the traveler upon submission of the expense claim. A cheque payable to the County of Prince Edward or cash must be paid with the expense claim. In cases where advances have been provided, the expense claim is to be filed not later

than one month following returning from the travel in question. Any such outstanding advances must be repaid before December 31st of the fiscal year in which the advance was made.

7. AIR TRANSPORTATION

Travelers may travel by air when this is the most practical and economical way to travel.

7.1 Travel Arrangements – Commercial Air Travel

- 7.1.1 Travelers shall book the airline with the least expensive fares and shall attempt to book as far in advance as possible to take advantage of early booking fares. Travelers who receive reduced rates through associations, such as professional organizations, should utilize these as much as is practicable.
- 7.1.2 When travel plans change, travelers shall inform the airline (or travel agent) immediately to arrange for appropriate changes, refunds, credits and shall return any unused tickets promptly.
- 7.1.3 Where travel includes a Saturday stopover to obtain lower airfare, related expenses for reimbursement purposes (accommodation, meals, parking, taxi, etc) must not be greater than the airfare savings.
- 7.1.4 Reimbursement will normally be made at the rate for economy class airline tickets only. Where costs exceed economy rates, approval must be obtained by the CAO for employees and/or County Council for Councillors, Committee and Board Members.
Reimbursement for travel to and from the airport should be the least expensive and most practical means of transportation.

8. RAIL TRANSPORTATION

- 8.1 Travelers may travel by rail when this is the most practical and economical way to travel.
- 8.2 Travelers shall travel by coach unless exceptional circumstances can be justified.
- 8.3 Where the timeliness and convenience of including a meal during a trip or a reduced boarding time can be justified, or for cases where the Traveler wishes to utilize a laptop and perform work during the trip, first class may be booked.
- 8.4 Travelers must obtain prior approval prior to booking first class (VIA 1 service). No meal is to be claimed for the duration of the train trip in the case where first class is taken.

9. ROAD TRANSPORTATION

When road transportation is the most practical and economical way to travel, the order of preference shall be:

- 9.1 County vehicle - when available. Traveler must pay all traffic and parking violations incurred while driving County vehicles.
- 9.2 Personal vehicle - when a personal vehicle is more economical or practical, travelers may use personal vehicles for business travel.
 - 9.2.1 Kilometre Reimbursement Rates
 - a) The rate approved by County Council applies to all travelers .
 - b) It is the travelers' responsibility to ensure that the appropriate kilometre reimbursement rate is being claimed. Managers must verify the rate being claimed on the expense claim.
 - c) Kilometres are accumulated from January 1 each fiscal year. Reimbursement rates shall be based upon the travelers accumulated kilometers, which shall be transferred with an employee upon

transfer to another classification or position within the County or termination and re-hire within the same fiscal year.

9.2.2 Insurance Coverage

- a) Travelers who drive personal vehicles for County business must be covered by personal motor vehicle liability insurance.
- b) Travelers shall ensure that their insurance coverage includes business use of their vehicles based upon their typical County business travel. Reimbursement of additional premiums will be reviewed on a case by case basis. This is a taxable benefit to the employees.
- c) Additional costs of business insurance coverage for collision and third party liability will not be reimbursed.
- d) Travelers driving personal vehicles on County business shall not make claims to the County for damage as a result of a collision.
- e) Bridge, ferry and highway tolls and necessary parking fees paid while driving on County business will be reimbursed.
- f) Traveler must pay all traffic and parking violations incurred while driving on County business.

9.3 Rental Vehicles - are encouraged to be used by travelers where it is more economical than the use of a personal vehicle and does not unduly inconvenience the traveler.

9.3.1 Rental Arrangements

- a) To minimize rental costs, the size of the rental car must be smallest for the business task. In no circumstances does this include luxury or sports cars. Full size or other large vehicles may be rented when several Travelers are traveling to the same meeting/event or for other specific business purposes. Employees must get prior approval from their immediate supervisor.
- b) Pick up and drop off charges will be reimbursed.

9.3.2 Accident Reporting

- a) Accidents shall be reported immediately to local law enforcement authorities, the rental car agency, the employee's insurance company, the employee's immediate supervisor (the CAO for Councillors, Committee and Board Members). Supervisors must report this immediately to the County insurance carrier and the CAO.

10. ROAD TRANSPORTATION - OTHER

10.1 Taxis

Employees shall not claim the use of taxis between their home and headquarters except in cases where the employee is recalled to work due to a declaration of an emergency within the County. Travelers may travel by taxi and be reimbursed when other means of transportation are unavailable, to travel to airports/stations/rental car companies and is the most economical and practical method of travel.

10.2 Parking

Parking charges when on County business will be reimbursed with receipts. No parking violations will be reimbursed. Parking meter charges will be reimbursed without receipts but explanations must be provided.

11. ACCOMMODATIONS

11.1 Hotels/Motels

- a) Travelers should book hotels that are reasonable rates and some research should be done to determine fair rates. The exception is the case where the travel is in conjunction with a conference and rooms are set aside for such purpose.

- b) In cases where a block of rooms has been set aside for the particular travel event, travelers shall utilize these rooms if available and most economical.
- c) Cancellation charges will not be reimbursed except in exceptional circumstances such as emergencies.

11.2 Expense Claims/Reimbursements

- a) Travelers must retain all receipts for hotels/motels to support their claims.
- b) In the case where Travelers stay with friends/relatives, they will be reimbursed as per the procedures in lieu of accommodation charges. No receipts are required which recognizes a contribution to food or a gift of hospitality.

12. MISCELLANEOUS EXPENSES

Travelers are eligible for reimbursement of miscellaneous business and travel expenses while on County business, as follows:

- 12.1 Gratuities
Reasonable gratuities for meals and taxis will be reimbursed.
- 12.2 Jury Duty
Unless collective agreements dictate otherwise, employees on paid leave for jury duty must return to the County any and all payments received as jurors by submitting a cheque payable to the County of Prince Edward. This does not include payments received as a reimbursement for travel.
- 12.3 Telephone Calls
 - a) Travelers will be reimbursed reasonable costs for one personal call home for each night of travel away. Receipts must be provided.
 - b) Travelers may use County issued cellular telephones for these personal calls. Any personal calls outside this policy made on County issued calls are to be identified on the invoice and reimbursed to the County. The reimbursement may be deducted from the next expense claim of the traveler. In all cases, however, this must be paid prior to December 31st of each year.
 - c) Expenses for telephone calls for business are reimbursable with receipts.
- 12.4 Communication Services
Travelers shall be reimbursed for the cost of faxes, photocopies, courier and mail services related to County business while on travel status. Appropriate receipts must be provided to support the claim.

12.5 Non-reimbursable Expenses

Personal expenses are not reimbursable (i.e video rentals, mini-bars, etc).

In cases where it is more practical for the County to pay for the non-reimbursable expense, the expense must be reimbursed to the County immediately following the travel and may be deducted from the traveler's expense claim.

POST-CONFERENCE REPORT

Conference attended:

- AMO
- ROMA
- OTHER _____

Date of Conference ____/____/____

Attendee(s) (may be submitted jointly):

I (we) attended workshops and/or obtained information that may be of interest to senior staff or Members of Council on the following:

I have the following comments to share with senior staff or Members of Council on the Conference:

I have provided conference materials to the Clerk for reference purposes

Yes No

Signature(s)

Date(s)
