

# COUNCIL POLICIES & PROCEDURES

## SECTION - C

### REMUNERATION & BENEFITS POLICIES

**SUBJECT:** Travel & Expense Number C-11

**APPROVAL DATE:** November 2, 2016

**PREAMBLE:** The Municipality of the District of Guysborough recognizes the need to contain costs and demonstrate prudence in the conduct of municipal government activities and the employee's need for convenience when travelling on Council/Municipal business. These provisions provide for the reimbursement or payment of reasonable expenses necessarily incurred while travelling on Council/Municipal business or participating in activities related to Council/Municipal business.

**RESPONSIBILITY:**

All councillors and employees who submit travel expenses for reimbursement or payment are stating that their request is consistent with this policy.

**ACCOUNTABILITY:**

Council has the responsibility to make certain that there is an approval process to ensure that all expense claims are properly prepared, documented and approved.

**Council is also responsible for:**

- Determining whether travel is necessary.
- Ensuring that the selection and acquisition of related arrangements are consistent with the provisions of this policy.
- Submit fully completed travel reimbursement or payment requests with necessary supporting documentation, including receipts and explanations as required.

**CAO or designate is responsible for:**

- Determining whether travel is necessary.
- Ensuring that the selection and acquisition of related arrangements are consistent with the provisions of this policy.
- Where required, preauthorize travel through the prescribed process.
- Verify and approve reimbursement or payment requests when required.
- Submit fully completed travel reimbursement or payment requests with necessary supporting documentation, including receipts and explanations as required.

**Employees are responsible for:**

- Obtaining prior authorization to travel except where otherwise provided.
- Ensuring that the selection and acquisition of related arrangements are consistent with the provisions of this policy.
- Submit fully completed travel reimbursement or payment requests with necessary supporting documentation, including receipts and explanations as required.

**POLICY OBJECTIVE:**

- To provide direction and guidance to councillors and employees with respect to the appropriate expensing of travel and other related expenses that support government’s objectives.
- To ensure councillors and employees clearly understand the Municipality’s cost control objectives when travelling on municipal business.
- To ensure taxpayers’ dollars are used prudently and responsibly with a focus on accountability and transparency.

**APPLICATION:**

Applies to councillors and employees who incur expenses while conducting government business.

**POLICY DIRECTIVES:**

It is the prerogative of the Council, CAO or designate to determine whether, when, where and by whom, travel will be undertaken and to select the class of transportation and accommodation to be used, subject to the provisions of this policy.

Councillors and employees travelling on the Municipality’s business, including training, shall be afforded transportation and accommodation that are comfortable and of good quality. Allowance, rates and conditions of payment and reimbursement shall be sufficient to meet reasonable, legitimate expenses that are necessarily incurred as a result of the requirement to travel. In exceptional travel situations, when a person is confronted with unusual costs, actual and reasonable expenses may be reimbursed.

Expenses incurred by, or incurred on behalf of a councillor or employee, which are not travel related are not to be reimbursed through the travel claim process. For clarity, hospitality expenses are not travel expenses and should be referred to the Hospitality Policy for direction on eligibility and how to have these expenses reimbursed.

**1. OUT-OF-PROVINCE TRAVEL**

The Council, CAO or designate are responsible for authorizing out-of-province travel.

All requests for out-of-province travel shall contain the following information:

- The purpose and duration of the trip.
- The location(s) to be visited.
- The dates and times of arrival and departure.

- Any pre-paid transportation, meals or accommodations.
- The modes and classes of transportation authorized.
- Vehicle rental authorization, where applicable.
- The type of accommodation, place and daily rates.
- Other legitimate expenses involved.

## **2. INTERNATIONAL TRAVEL**

The Council is responsible for authorizing international travel. All requests for international travel shall contain the same information as required for out-of-province travel.

### **Meals**

Meal rates paid will be based on actual and reasonable costs or the Municipality's meal allowance and are applicable only if meals are not provided or included in the cost of the hotel.

### **Telephone Calls**

A councillor or employee travelling internationally shall be reimbursed the costs incurred for local and long-distance telephone calls necessarily placed as a result of the Municipality's business. Receipts are required for reimbursement.

### **Foreign Currencies**

The costs incurred in converting funds to foreign currencies and reconverting any unused balance to Canadian currency shall be reimbursed based on receipts. If payment was in cash, the exchange rate will be as indicated on banking documents. If payment was made by debit or credit, the exchange rate will be as indicated on the individual's account statements.

## **3. GENERAL**

### **Receipts**

Receipts must be obtained and submitted to support all travel expenditures, including transportation ticket stubs; prepaid transportation and meals or accommodation shall also be noted.

The only expenses for which receipts are not required are as follows:

- Parking meter
- Claims for per diem meal allowances
- Incidental expenses
- Claims for car mileage or allowances

Where the councillor or employee certifies that the receipt was lost, accidentally destroyed, or unobtainable, a personal declaration may replace the receipt. Credit card transaction records are not acceptable as receipts unless personal declaration is attached.

### **Hospitality**

Claims for hospitality expenses are not travel expenses and shall be processed in accordance with the Hospitality Policy.

### **Travel/Credit Cards**

As a general practice, all councillors or employees who are required to travel on a regular basis should use the government corporate credit card for payment of authorized travel expenses provided that the travel expense claim is supported by an official itemized receipt, voucher or invoice.

### **Cancellations**

A councillor or employee who is registered for a conference or municipal related activity that result in fees/costs and who do not attend the conference/municipal related activity shall be responsible for all costs incurred by the Municipality except for the following reasons:

- Illness (personal or immediate family)
- Weather conditions
- Travel emergencies
- Municipal emergencies
- Other reasons approved by Council, CAO or designate from time to time upon request

### **Authorization of Expense Claims**

Authorization of expense claims shall be as follows:

- The Warden/Director of Finance is responsible for signing expense claims for the CAO.
- The CAO is responsible for signing expense claims for the Warden, Council, Deputy CAO, Directors, Managers or other employees that report directly to the CAO.
- Department Heads are responsible for signing expense claims for employees reporting directly to them.

## **4. KILOMETRAGE/MILEAGE**

When a councillor or employee is required to travel for municipal business, the individual will be reimbursed at the appropriate rate for the actual distance driven. A councillor is also eligible to receive mileage for actual kilometers travelled to and from municipal related meetings from their place of residence. Councillors or employees shall use only the most direct routes and shall claim only for the distance necessarily driven on the Municipality's business travel during the period claimed.

All distances will be determined by the Municipal Clerk/Director of Finance using the Google Map Tool. Mileage rates will be equivalent to the federal government rate in effect at the time of travel.

### **Additional Charges That May be Claimed**

Charges for bridge, ferry, causeway tolls or parking fees actually and necessarily incurred on the Municipality's business may be claimed.

## **5. ACCOMMODATION**

### **Reimbursement/Payment and Standards**

The councillor or employee will be reimbursed or payment will be authorized for only the actual and reasonable expenses incurred for commercial accommodation in establishments that are conveniently located and comfortably equipped.

When planning trips, councillors and employees should normally stay at establishments offering government rates. It is the responsibility of the individual to identify themselves as a government employee in order to ensure that the government negotiated rate for commercial accommodation is provided.

### **Cancellations and Guaranteed Reservations**

When travel plans change and the accommodation will not be required, the councillor or employee shall ensure that reservations are cancelled directly with the commercial establishment. Proof of cancellation shall be obtained.

### **Hotel Overcharges**

It is the councillor or employee's responsibility to question the commercial establishment when the rate charged is in excess of the negotiated rates for government.

## **6. MEALS**

For each day or part day in travel status a councillor or employee shall be paid a meal allowance for each breakfast, lunch and dinner, when applicable, if the meal was not provided free of cost to the individual. When this allowance is paid, no additional amount may be claimed for meals, or for gratuities associated with meals. Meal allowances will be equivalent to the federal government rate in effect at the time of travel.

The daily amounts authorized for meal allowances while travelling on the Municipality's business inside the province provide an adequate allowance. Only where a councillor or employee is exposed to unusually high costs within the province will the individual be reimbursed his/her actual receipted costs per individual meal that exceed the per diem to the extent that the expenses claimed are reasonable and justifiable in the circumstances. When claiming receipted meals, tips and gratuities up to 15% of the allowable meal amount may be claimed provided the amount is included on the receipt.

## **7. CONFERENCES**

The Municipality will pay direct travel expenses including the cost of registration, accommodations and meals not covered by registration for councillors and employees for conferences in accordance with this Policy.

The councillor or employee shall be responsible to coordinate all registrations, bookings, schedulings, cancellations, etc. associated with the conference. However, assistance may be provided or coordinated by the Municipal Clerk or department head.

Meals covered by the Conference Registration is not claimable; except in special circumstances such as special dietary needs.

## **8. TRAINING AND DEVELOPMENT**

The Municipality recognizes the importance and benefit from professional development that enhances employees' & council's capabilities, knowledge, qualifications, skills and proficiency in their job and encourages this type of training and development for all full-time and permanent employees & Council.

Training & Development is divided into the following categories:

### **a) Direct Education and Development**

Educational courses which are directly related to the present position of the employee. For this type of training and development, the Municipality will cover 100% of the tuition fees and expenses as well as provide time to attend or work on the course. Prior approval is required of the CAO or designate.

### **b) Indirect Education and Development**

Courses which do not directly benefit the employee within their present position but may improve their overall professional development within the Municipality. For this type of training and development, the Municipality will reimburse 50% of the tuition fees to the employee upon successful completion of the course. Cost of expenses as well as time off work to complete the course will be borne by the employee. Prior approval is required of the CAO or designate.

### **c) No Benefit Education and Development**

Educational courses which do not benefit the Municipality. All costs for tuition fees and expenses as well as time off work to complete the course will be borne solely by the employee.

The CAO or designate shall determine into which category a particular program falls.

## **9. ADVANCES**

A travel advance may be provided to a councillor or employee to cover expenses while travelling on municipal business. All advances need to be accounted for so that the expenditures are recorded within the current period and any monies due to/from the councillor or employee can be paid or recovered. The amount provided shall be determined by the CAO or designate and will be based on a reasonable estimate of the total anticipated reimbursable expenses.

### **Repayment**

A councillor or employee who has received a temporary travel advance must render an account for all expenses claimed and refund any unused balance not later than 7 days after completion of the trip for which the advance was made.

Advances may be repaid in two ways:

- Deducted from an expense claim being processed for payment.
- Repaid by cash/cheque.

## **10. MONITORING**

The Council are responsible for ensuring monitoring procedures are established to determine compliance with this Policy. The Finance Department is responsible for regularly monitoring this Policy having regard to performance and effectiveness.

---

Warden Vernon Pitts

---

Chief Administrative Officer  
Barry Carroll

---

Date