

NO: **R110**

COUNCIL DATE: **May 16, 2016**

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **May 9, 2016**

FROM: **General Manager, Finance & Technology**

FILE: **1800-00**

SUBJECT: **Expense Policy for Employees and Other Authorized Persons**

RECOMMENDATION

The Finance & Technology Department recommend that Council approve the amendments to the “Expense Policy for Employees and Other Authorized Persons”, as outlined in this Report.

INTENT

The purpose of this report is to seek the approval of Council to update the “Expense Policy for Employees and Other Authorized Persons” who are required to travel on behalf of the City of Surrey.

BACKGROUND

Council adopted the “Expense Policy for Employees and Other Authorized Persons” February 27, 1995. This Policy was updated by Council December 6, 2004.

DISCUSSION

The proposed changes to the “Expense Policy for Employees and Other Authorized Persons” are outlined below:

Section 1: Approval Authorities and Expense Claim Procedures

The current Policy lists required approval authorities based on where the employee is required to travel. Since 2004, airlines have made significant changes as to how they provide their services. This allows for greater flexibility for their patrons. For the purposes of providing approval for travel, it now makes sense to segregate the approval authorities by dollar value. The details of the proposed update are as follows:

Traveller	Day Trip	Up to \$2,000	Up to \$4,000	Over \$6,000
City Manager	City Manager	City Manager	City Manager	Council
General Managers	General Manager.	General Manager	City Manager	City Manager
Division Managers	Division Manager	Division Manager	General Manager	City Manager
Other Employees	Department Policy	Division Manager	General Manager	City Manager
Other Persons	Council	Council	Council	Council

Section 3.5: Excursion Air Fares Requiring Extended Stay/Section 3.6 Class of Air Travel

These two sections have been amalgamated into one section. Excursion air fares requiring extended stay are no longer offered by airlines. Airlines currently offer a variety of choices of flight packages that include checked baggage and seat selection or alternatively they allow passengers to select and pay for only what they need. The proposed wording for this section has therefore, been significantly updated to reflect these changes. The details of the proposed update are as follows:

“The traveler must book a reasonable mode of air travel that may include the cost of the airfare, seat selection and checked bags. For flights exceeding nine hours, the traveller may request business class.”

Section 4.5: Full Day Per Diem Allowance for Overnight Travel (Receipts not Required)

It is proposed that the full day per diem allowance be increased from \$80 to \$90 Canadian, US or equivalent to \$90 US for travel in other countries. It is expected that this amount be pro-rated to allow for meal costs not incurred by the employee such as registration fees that include the cost of a meal, or late departure or early arrival before and after the required travel. The pro-rated allowance is proposed as follows:

	<u>No Receipts</u>	<u>With Receipts</u>
Breakfast	\$15.00	\$20.00
Lunch	20.00	25.00
Dinner	40.00	50.00
Incidentals	<u>15.00</u>	<u>20.00</u>
Total	<u>\$90.00</u>	<u>\$115.00</u>

Appendix “I” includes the current Policy. Appendix “II” includes the proposed amended “Expense Policy for Employees and Other Authorized Persons”.

CONCLUSION

The Finance & Technology Department recommend that Council approve the amendments to the “Expense Policy for Employees and Other Authorized Persons”, as outlined in this Report.

Vivienne Wilke, CPA, CGA
 General Manager,
 Finance & Technology

Attachments:

- Appendix “I” - Expense Policy for Employees and Other Authorized Persons (Approved December 6, 2004)
- Appendix “II” - Proposed Expense Policy for Employees and Other Authorized Persons



CITY POLICY

No. Q-26

REFERENCE:	APPROVED BY:	CITY COUNCIL
SPECIAL COUNCIL MINUTES	DATE:	6 DECEMBER 2004 (RES.R04-3329)
	HISTORY:	27 FEB 1995

**TITLE: EXPENSE POLICY FOR EMPLOYEES & OTHER
AUTHORIZED PERSONS**

Section 1 Approval Authorities and Expense Claim Procedures

- 1.1 Approval Authorities
- 1.2 Authority to Approve Exceptions
- 1.3 Departmental Approval of Expense Claims
- 1.4 Finance Department Processing of Expense Claims
- 1.5 Original Receipts Required

**Section 2 Costs Not Eligible for Reimbursement Without Written Approval of the City
Manager**

- 2.1 Costs Not Eligible

Section 3 Transportation

- 3.1 Means of Travel
- 3.2 Travel by Own Vehicle
- 3.3 Travel by City-Owned or City-Leased Vehicle
- 3.4 Travelling as a Group by Vehicle
- 3.5 Excursion Airfares Requiring an Extended Stay
- 3.6 Class of Air Travel
- 3.7 Air Porter, Taxi, and Parking
- 3.8 Rental Vehicles
- 3.9 Travel Insurance and Passports
- 3.10 Combining Business Travel with Personal Travel
- 3.11 Spousal or Partner Travel

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

Section 4 Accommodation, Miscellaneous Reimbursable Expenses, and Per Diem Allowance

- 4.1 Class of Accommodation
- 4.2 Telephone Calls and Miscellaneous Business Services and Supplies
- 4.3 Cleaning Expenses
- 4.4 Registration Fees and Business Meals
- 4.5 Full Day Per Diem Allowance for Overnight Travel
- 4.6 Prorated Per Diem Allowance
- 4.7 Expenses Covered by the Per Diem Allowance

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

SECTION 1: APPROVAL AUTHORITIES AND EXPENSE CLAIM PROCEDURES

1.1 Approval Authorities

	<u>Day Trip</u>	<u>BC or Wash St.</u>	<u>Canada</u>	<u>North America</u>	<u>Outside North America</u>
City Manager	City Manager	City Manager	City Manager	City Manager	Council
Gen. Mgrs.	Gen. Mgr.	Gen. Mgr.	Gen. Mgr.	City Manager	City Manager
Division Managers	Div. Mgr.	Div. Mgr.	Gen. Mgr.	City Manager	City Manager
Other Employees	Dept. Policy	Div. Mgr.	Gen. Mgr.	City Manager	City Manager
Other Persons	Council	Council	Council	Council	Council

Note 1: In the case of Fire and Police, General Manager refers to the Fire Chief, and the Officer-in-Charge, and Division Manager refers to positions as defined by the Fire Chief and the Officer-in-Charge.

Note 2: Day Trip means travel involving no overnight accommodation, within BC or Washington State.

General Notes:

- Approval for travel must be given in writing.
- For travel involving overnight accommodation, the traveller should submit a detailed estimate of the total costs when requesting approval for the travel.
- Each department will be responsible for appointing Expense Claim Approval Employees who will authorize the approval of expense claims for payments.

1.2 Authority to Approve Exceptions

The City Manager is authorized to approve exceptions to the policy and to report to Council on a discretionary basis. For reimbursement of expenses, the General Manager, Finance is authorized to approve exceptions to policy and to report to the City Manager on a discretionary basis.

1.3 Departmental Approval of Expense Claims

Expense claims must be:

- (i) submitted on the appropriate expense claim form with original receipts and a copy of any necessary written approvals or cost estimates (per Section 1.1);
- (ii) signed and dated by the traveller and submitted to a Departmental Expense Claim Approval Employee within ten calendar days of return from travel;
- (iii) signed and dated by the Expense Claim Approval Employee and submitted to Accounts Payable within five working days.

This signature will confirm that:

- the claim is signed and dated by the claimant
- any necessary approvals and estimates are attached
- original receipts (or acceptable substitutes) are attached
- receipts agree with amounts claimed
- arithmetic is correct and GST rebates are claimed
- the claim reflects any advances/prepayments
- the expense is coded correctly
- the claim is in compliance with policy.

1.4 Finance Department Processing of Expense Claims

The Finance Department will ensure that the claim has been signed and dated by an authorized Expense Approval Employee and that advances/prepayments have been cleared correctly, and will provide reimbursement within eight working days.

Depending on the nature and amount of a claim, the Finance Department may at their discretion perform cursory reviews of a claim, and if discrepancies are discovered, the Expense Approval Employee will be contacted. Employees will be required to reimburse the City for any expenses incorrectly claimed.

Detailed audits of some claims will also be performed on a regular basis.

1.5 Original Receipts Required

Original receipts are required for reimbursement of expenses. For unusual occasions when an original receipt is not available, an alternative expenditure verification that is satisfactory to the Finance Department must be provided.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

SECTION 2: COSTS NOT ELIGIBLE FOR REIMBURSEMENT WITHOUT WRITTEN APPROVAL OF THE CITY MANAGER**2.1 Costs Not Eligible**

- (i) Overnight accommodation costs within Surrey
- (ii) Traffic fines or parking tickets
- (iii) Vehicle repair, towing, or accident costs
- (iv) Costs reimbursed by another organization or source
- (v) Spousal or partner travel costs
- (vi) Any expense claim which the General Manager, Finance determines to be in excess of expense policy limits or standards, to be lacking adequate documentation, or to be beyond the scope, spirit, or intent of the policy.

SECTION 3: TRANSPORTATION**3.1 Means of Travel**

Travellers may choose their means of travel. All costs, including accommodations and per diems, must be reasonable in relation to the distance travelled and the means of travel. The total amount claimed may not exceed the total cost based on a travel by air.

3.2 Travel by Own Vehicle

Except for those employees receiving monthly vehicle allowances, authorized travellers using their own vehicle may, subject to Section 3.1, claim vehicle mileage for the distance travelled, based on the City's prevailing rate for mileage reimbursement (odometer readings must be supplied). Those employees receiving monthly vehicle allowances may claim 50% of the prevailing rate for mileage reimbursement for travel in excess of 120 kilometres when the one-way distance by road to the travel destination is in excess of 60 kilometres from Surrey City Hall.

Road tolls and parking costs may also be claimed.

3.3 Travel by City-Owned or City-Leased Vehicle

Travellers authorized to travel outside of Surrey by City-owned or City-leased vehicle may, subject to Section 3.1, claim any actual out-of-pocket vehicle expenses incurred, including gas, oil, repair and towing costs, road rolls and parking costs.

3.4 Travelling as a Group by Vehicle

If two or more travellers travel together in the same vehicle, only the traveller who incurs the expenses of operating the vehicle may claim the vehicle costs or the mileage allowance.

3.5 Excursion Air Fares Requiring an Extended Stay

Whenever possible, travellers are expected to book their business travel far enough in advance to take advantage of discounted rates. If an excursion fare requires the traveller to extend the trip, the traveller may claim additional per diem and hotel expenses, provided the additional cost is less than the fare savings. The basis for City air travel is a direct, return flight at the lowest available fare for the class permitted (see Section 3.6).

3.6 Class of air Travel

- (i) When a less expensive excursion fare cannot be obtained, economy class is permitted.
- (ii) The cost differential in air fares between permitted classes may not be converted into a cash benefit for the traveller.
- (iii) Benefits from any promotional offers are to be passed on to the City whenever possible.

3.7 Air Porter, Taxi, and Parking

- (i) Air Porter or taxi fares to and from the airport/transportation terminal may be claimed.
- (ii) Travellers wishing to drive a vehicle to the transportation terminal and then park the vehicle for the duration of the trip may claim the cost of mileage and parking. These costs must be reasonable compared to the cost of taxi ground transportation from their home to the terminal, plus return.

3.8 Rental Vehicles

- (i) Class of Vehicle

Compact, economical cars must be used unless 3 or more persons are travelling together, in which case a larger non-luxury vehicle will be permitted.

(ii) Insurance

It is the responsibility of the traveller to ensure that insurance coverage (limits and deductibles) is adequate. Contact the City of Surrey Risk Manager for advice.

3.9 Travel Insurance and Passports

(i) Cancellation Insurance

If air travel has been arranged based on a special fare, such as a "seat sale" fare, the traveller may claim the cost of cancellation insurance.

(ii) Medical Insurance and Vaccinations

For any travel outside of Canada, the traveller may claim the cost of additional medical insurance and the cost of vaccinations.

(iii) Passports

For any travel outside of North America, the traveller may claim the cost of obtaining a passport.

3.10 Combining Business Travel with Personal Travel

Travellers wishing to combine a business trip with personal travel may do so at their own expense. The traveller will be required to pay any additional living and accommodation expenses that are not associated with the business travel.

The City's portion of the air fare shall be the lower of:

- (i) the actual combined fare; or
- (ii) the cost of a direct, return flight to/from the business destination based on the lowest excursion or economy fare available on the date of booking.

3.11 Spousal or Partner Travel

- (i) Spousal or partner travel will not be paid by the City, unless the traveller is sight or physically handicapped and requires personal assistance to travel on City business. Prior approval of the City Manager is required. The spouse or partner will be entitled to claim for the same expenses and allowances as the travelling companion.
- (ii) The City may prepay a registration fee or some other expense on behalf of a spouse or travel partner, provided that the City will be reimbursed for this expense

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within ten calendar days of return from travel. The spouse or travel partner must also reimburse the City for any pre-payments or portions thereof which are forfeited due to non-attendance by the spouse or travel partner.

SECTION 4: ACCOMMODATION, MISCELLANEOUS REIMBURSABLE EXPENSES AND PER DIEM ALLOWANCE

4.1 Class of Accommodation

- (i) Whenever possible, accommodation cost should not exceed the cost of a standard room, double occupancy.
- (ii) Travellers should book reputable accommodation close to the business or conference location at the lowest rate available to the City.

4.2 Telephone Calls and Miscellaneous Business Services and Supplies

Business telephone calls may be claimed provided the party called has been identified. Office services and supplies required to complete City business (including fax, courier, postage, and business machine rental) may be claimed.

4.3 Cleaning Expenses

Costs incurred for cleaning clothing during a trip may be claimed.

4.4 Registration Fees and Business Meals

- (i) Conference, convention, training, and course registration fees may be claimed.
- (ii) When no overnight travel is involved and it is not practical to obtain a receipt, a meal cost may be claimed based on the prorated per diem allowance amount (see Section 4.6).
- (iii) Business meal costs claimed using receipts may not exceed 125% of the total prorated per diem meal entitlement, and the claim may not include alcoholic beverages.
- (iv) When guests' meal costs are included in a business meal expense claim, the guests must be identified. The same limits and restrictions apply to guests' meal costs, but receipts may be averaged to determine a cost per person.

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4.5 Full Day Per Diem Allowance for Overnight Travel (Receipts not Required)

<u>Within Canada</u>	<u>Within U.S.A.</u>	<u>Other Countries</u>
\$80.00	\$80.00 U.S.	\$80.00 U.S. or actual (receipts required)

4.6 Prorated Per Diem Allowance

- (i) For prorating the per diem, the following breakdown applies:

	<u>No Receipts</u>	<u>With Receipts</u>
Breakfast	\$12.00	\$14.00
Lunch	15.00	19.00
Dinner	35.00	44.00
Incidentals	<u>18.00</u>	<u>18.00</u>
Total	<u>\$80.00</u>	<u>\$95.00</u>

- (ii) Employees are expected to deduct the prorated meal amount for any meal costs not incurred due to late departure or early arrival home, due to a registration fee including the cost of a meal, or due to similar circumstances.

4.7 Expenses Covered by the Full Day Per Diem Allowance

- (i) Meals, beverages, gratuities, and taxes
- (ii) Taxi (other than to/from transportation terminals, or conference/business centres)
- (iii) Parking (other than at transportation terminals, conference/business centres, or accommodation site)
- (iv) Telephone (other than City business calls)
- (v) Nominal promotion and other business related expenses
- (vi) Incidental expenditures for which a receipt would not normally be obtained
- (vii) All personal supplies

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CITY POLICY

No. Q-26

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- 3.5 Class of Air Travel
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- 3.7 Rental Vehicles
- 3.8 Travel Insurance and Passports
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- 3.10 Spousal or Partner Travel

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- 4.7 Expenses Covered by the Per Diem Allowance

SECTION 1: APPROVAL AUTHORITIES AND EXPENSE CLAIM PROCEDURES

1.1 Approval Authorities

Traveller	Day Trip	Up to \$2,000	Up to \$4,000	Over \$6,000
City Manager	City Manager	City Manager	City Manager	Council
General Manager	General Manager	General Manager	General Manager	City Manager
Division Manager	Division Manager	Division Manager	General Manager	City Manager
Other Employees	Department Policy	Division Manager	General Manager	City Manager

Note 1: In the case of Fire and Police, General Manager refers to the Fire Chief, and the Officer-in-Charge, and Division Manager refers to positions as defined by the Fire Chief and the Officer-in-Charge.

Note 2: Day Trip means travel involving no overnight accommodation.

General Notes:

- Approval for travel must be given in writing.
- For travel involving overnight accommodation, the traveller should submit a detailed estimate of the total costs when requesting approval for the travel.
- Each department will be responsible for appointing Expense Claim Approval Employees who will authorize the approval of expense claims for payments.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

1.2 Authority to Approve Exceptions

The City Manager is authorized to approve exceptions to the policy and to report to Council on a discretionary basis. For reimbursement of expenses, the General Manager, Finance is authorized to approve exceptions to policy and to report to the City Manager on a discretionary basis.

1.3 Departmental Approval of Expense Claims

Expense claims must be:

- (i) submitted on the appropriate expense claim form with original receipts and a copy of any necessary written approvals or cost estimates (per Section 1.1);
- (ii) signed and dated by the traveller and submitted to a Departmental Expense Claim Approval Employee within ten calendar days of return from travel;
- (iii) signed and dated by the Expense Claim Approval Employee and submitted to Accounts Payable within five working days.

This signature will confirm that:

- the claim is signed and dated by the claimant
- any necessary approvals and estimates are attached
- original receipts (or acceptable substitutes) are attached
- receipts agree with amounts claimed
- arithmetic is correct and GST rebates are claimed
- the claim reflects any advances/prepayments
- the expense is coded correctly
- the claim is in compliance with policy.

1.4 Finance Department Processing of Expense Claims

The Finance Department will ensure that the claim has been signed and dated by an authorized Expense Approval Employee and that advances/prepayments have been cleared correctly, and will provide reimbursement within eight working days.

Depending on the nature and amount of a claim, the Finance Department may at their discretion perform cursory reviews of a claim, and if discrepancies are discovered, the Expense Approval Employee will be contacted. Employees will be required to reimburse the City for any expenses incorrectly claimed.

Detailed audits of some claims will also be performed on a regular basis.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

1.5 Original Receipts Required

Original receipts are required for reimbursement of expenses. For unusual occasions when an original receipt is not available, an alternative expenditure verification that is satisfactory to the Finance Department must be provided.

SECTION 2: COSTS NOT ELIGIBLE FOR REIMBURSEMENT WITHOUT WRITTEN APPROVAL OF THE CITY MANAGER

2.1 Costs Not Eligible

- (i) Overnight accommodation costs within Surrey
- (ii) Traffic fines or parking tickets
- (iii) Vehicle repair, towing, or accident costs
- (iv) Child care, house-minding, or security costs
- (v) Lost wages, income, or opportunity costs
- (vi) Transportation costs within Surrey, other than travel specifically outlined in Section 3.2
- (vii) Costs reimbursed by another organization or source
- (viii) Spousal or partner travel costs
- (iv) Any expense claim which the General Manager, Finance determines to be in excess of expense policy limits or standards, to be lacking adequate documentation, or to be beyond the scope, spirit, or intent of the policy.

SECTION 3: TRANSPORTATION

3.1 Means of Travel

Travellers may choose their means of travel. All costs, including accommodations and per diems, must be reasonable in relation to the distance travelled and the means of travel. The total amount claimed may not exceed the total cost based on a travel by air.

3.2 Travel by Own Vehicle

Except for those employees receiving monthly vehicle allowances, authorized travellers using their own vehicle may, subject to Section 3.1, claim vehicle mileage for the distance travelled, based on the City's prevailing rate for mileage reimbursement (odometer readings must be supplied). Those employees receiving monthly vehicle allowances may claim 50% of the prevailing rate for mileage reimbursement for travel in excess of 120 kilometres when the one-way distance by road to the travel destination is in excess of 60 kilometres from Surrey City Hall.

Road tolls and parking costs may also be claimed.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

3.3 Travel by City-Owned or City-Leased Vehicle

Travellers authorized to travel outside of Surrey by City-owned or City-leased vehicle may, subject to Section 3.1, claim any actual out-of-pocket vehicle expenses incurred, including gas, oil, repair and towing costs, road rolls and parking costs.

3.4 Travelling as a Group by Vehicle

If two or more travellers travel together in the same vehicle, only the traveller who incurs the expenses of operating the vehicle may claim the vehicle costs or the mileage allowance.

3.5 Class of air Travel

- (i) The traveller must book a reasonable mode of travel of air travel that can include the cost of the airfare, seat selection and checked bags.
- (ii) For flights exceeding nine hours, the traveller may book business class.
- (iii) Benefits from any promotional offers are to be passed on to the City whenever possible.

3.6 Air Porter, Taxi, and Parking

- (i) Air Porter or taxi fares to and from the airport/transportation terminal may be claimed.
- (ii) Travellers wishing to drive a vehicle to the transportation terminal and then park the vehicle for the duration of the trip may claim the cost of mileage and parking. These costs must be reasonable compared to the cost of taxi ground transportation from their home to the terminal, plus return.

3.7 Rental Vehicles

- (i) Class of Vehicle

Compact, economical cars must be used unless 3 or more persons are travelling together, in which case a larger non-luxury vehicle will be permitted.

- (ii) Insurance

It is the responsibility of the traveller to ensure that insurance coverage (limits and deductibles) is adequate. Contact the City of Surrey Risk Manager for advice.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

3.8 Travel Insurance and Passports

(i) Cancellation Insurance

If air travel has been arranged based on a special fare, such as a "seat sale" fare, the traveller may claim the cost of cancellation insurance.

(ii) Medical Insurance and Vaccinations

For any travel outside of Canada, the traveller may claim the cost of additional medical insurance and the cost of vaccinations.

(iii) Passports

For any travel outside of North America, the traveller may claim the cost of obtaining a passport.

3.9 Combining Business Travel with Personal Travel

Travellers wishing to combine a business trip with personal travel may do so at their own expense. The traveller will be required to pay any additional living and accommodation expenses that are not associated with the business travel.

The City's portion of the air fare shall be the lower of:

- (i) the actual combined fare; or
- (ii) the cost of a direct, return flight to/from the business destination based on the lowest fare that includes seat selection and one checked bag available on the date of booking.

3.10 Spousal or Partner Travel

- (i) Spousal or partner travel will not be paid by the City, unless the traveller is sight or physically handicapped and requires personal assistance to travel on City business. Prior approval of the City Manager is required. The spouse or partner will be entitled to claim for the same expenses and allowances as the travelling companion.
- (ii) The City may prepay a registration fee or some other expense on behalf of a spouse or travel partner, provided that the City will be reimbursed for this expense within ten calendar days of return from travel. The spouse or travel partner must also reimburse the City for any pre-payments or portions thereof which are forfeited due to non-attendance by the spouse or travel partner.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

**SECTION 4: ACCOMMODATION, MISCELLANEOUS REIMBURSABLE EXPENSES
AND PER DIEM ALLOWANCE****4.1 Class of Accommodation**

- (i) Whenever possible, accommodation cost should not exceed the cost of a standard room, double occupancy.
- (ii) Travellers should book reputable accommodation close to the business or conference location at the lowest rate available to the City.

4.2 Telephone Calls and Miscellaneous Business Services and Supplies

Business telephone calls may be claimed provided the party called has been identified. Office services and supplies required to complete City business (including wifi, fax, courier, postage, and business machine rental) may be claimed.

4.3 Cleaning Expenses

Costs incurred for cleaning clothing during a trip may be claimed.

4.4 Registration Fees and Business Meals

- (i) Conference, convention, training, and course registration fees may be claimed.
- (ii) When no overnight travel is involved and it is not practical to obtain a receipt, a meal cost may be claimed based on the prorated per diem allowance amount (see Section 4.6).
- (iii) Business meal costs claimed using receipts may not exceed 125% of the total prorated per diem meal entitlement, and the claim may not include alcoholic beverages.
- (iv) When guests' meal costs are included in a business meal expense claim, the guests must be identified. The same limits and restrictions apply to guests' meal costs, but receipts may be averaged to determine a cost per person.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.

4.5 Full Day Per Diem Allowance for Overnight Travel (Receipts not Required)

<u>Within Canada</u>	<u>Within USA</u>	<u>Other Countries</u>
\$90.00	\$90.00 US	\$90.00 US or actual (receipts required)

4.6 Prorated Per Diem Allowance

- (i) For prorating the per diem, the following breakdown applies:

	<u>No Receipts</u>	<u>With Receipts</u>
Breakfast	\$15.00	\$20.00
Lunch	20.00	25.00
Dinner	40.00	50.00
Incidentals	<u>15.00</u>	<u>20.00</u>
Total	<u>\$90.00</u>	<u>\$115.00</u>

- (ii) Employees are expected to deduct the prorated meal amount for any meal costs not incurred due to late departure or early arrival home, due to a registration fee including the cost of a meal, or due to similar circumstances.

4.7 Expenses Covered by the Full Day Per Diem Allowance

- (i) Meals, beverages, gratuities, and taxes (Note: Gratuities are not to exceed 15%).
- (ii) Taxi (other than to/from transportation terminals, or conference/business centres as these expenses are covered under Section 3.6).
- (iii) Parking (other than at transportation terminals, conference/business centres, or accommodation site as these expenses are covered under Section 3.6).
- (iv) Telephone (other than City business calls).
- (v) Nominal promotion and other business related expenses.
- (vi) Incidental expenditures for which a receipt would not normally be obtained.
- (vii) All personal supplies.

This policy is subject to any specific provisions of the Local Government Act, or other relevant legislation or Union agreement.