

Corporate Policy

100 Newport Drive, Port Moody, BC, V3H 5C3, Canada
Tel 604.469.4500 • Fax 604.469.4550 • www.portmoody.ca

Section:	Finance	05
Sub-Section:	Expense Accounts	1800
Title:	Travel and Expense	01

Related Policies

Number	Title
A03-1235-01	Purchase Card Policy
A05-1800-01	Vehicle Use Reimbursements Policy

Approvals

Approval Date: March 16, 1993	Approved by: Council
Amended: November 24, 1997	Resolution #: 97-322
Amended: June 13, 2000	Resolution #: 00-173
Amended: March 28, 2006	Approved by: Council
Amended: July 10, 2007	Approved by: Council
Amended: June 25, 2013	Resolution #: <u>RC13/207</u>
Amended: July 25, 2017	Resolution #: <u>RC17/293</u>
Amended: September 19, 2017	Resolution #: <u>RC(CW)17/031 (CW17/117)</u>
Amended: February 26, 2019	Resolution #: <u>RC19/071</u>
Amended: February 11, 2020	Resolution #: <u>RC20/109, 110, 111</u>
Amended:	Resolution #:
Amended:	Resolution #:
Amended:	Resolution #:
Amended:	Resolution #:
Amended:	Resolution #:

Corporate Policy Manual

Travel and Expense

Policy

Business travel, training, professional development, and networking opportunities for Council members, board, commission, and committee members, and staff are recognized as important for the City. Expenditures for such events will be reimbursed in accordance with this policy, providing funds have been budgeted in the annual operating budget and/or subject to pre-event authorizations set out in this policy.

Procedures

1. ~~4.~~ AUTHORIZATION TO TRAVEL

All travel will require the following approvals, when expenditures are within budgeted funds. Where insufficient funds have been budgeted, approval from the City Manager or Council for a budget transfer will be required, as appropriate.

	WITHIN BC	WITHIN CANADA	OUT OF CANADA
Mayor and Council	Council Resolution	Council Resolution	Council Resolution
Task Force, Commission, and Committee Members	Council Resolution	Council Resolution	Council Resolution
City Manager	n/a	Mayor	Council Resolution
Department HeadsGeneral Manager	City Manager	City Manager	City Manager
Staff	Department HeadsGeneral Manager	Department HeadsGeneral Manager	City Manager

In the case of staff, requests for authorization are to be submitted on the Staff Development Authorization Courses/Seminars/Conferences/In-House Training form available from the Human Resources Division. In the case of Council, board, commission, and committee members, requests may be submitted in written memo form outlining projected expenditures, and event location and date details.

2. ~~2.~~ ALLOWABLE COSTS

2.1 Transportation Costs

a. Air and Rail Transportation

Reimbursement will be made for the actual cost of the fare by the most direct route, at the lowest available economy class fare. Claims must be supported by original receipts. Wherever possible, advance bookings should be made to take advantage of lower fares. Where initial travel bookings are changed, the costs of the change in booking will be borne by the traveller unless a reasonable explanation is provided and approved by the applicable authority. Associated travel costs which may be claimed include:

- i. transportation to and from the airport;
- ii. business-related excess baggage charges;
- iii. pre-booking fees (i.e., seat selection); and
- iv. other ~~business-related~~business-related travel costs.

Formatted: Indent: Left: 0", Hanging: 0.19", Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Formatted: Indent: Left: 0", Hanging: 0.19", Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Corporate Policy Manual

Travel and Expense

b. Automobile Transportation

Where an individual chooses to travel by automobile, reimbursement will be the lesser of the travel claim (including associated costs as defined below) plus extra meals based on the prevailing rates and the transportation costs that would have been payable if the individual had traveled by air, unless approved by the appropriate authority as listed in section 1. Associated costs of automobile travel such as parking fees, bridge, ferry or highway tolls, and en route accommodation are also claimable, if supported by original receipts.

c. Mileage

Mileage reimbursement will be based on actual mileage incurred from the start to end point of the business-related travel. Mileage will be reimbursed at the current Canada Revenue Agency rate. For those carpooling, the mileage will be reimbursed to the driver with the costs allocated equally between all passengers where expenses are reported in Public Bodies.

d. Rental Cars

In circumstances where a rental car is necessary or warranted, authorization for the rental should be obtained at the same time as approval for the trip is given. The type of car booked shall be a reasonable size car dependent upon the specific circumstances with the exception that sports cars or luxury cars will be reimbursed at the rate of what would be a reasonable vehicle based on the particular circumstances. Applicable additional car rental costs, such as insurance and gasoline, will be reimbursed. All claims must be accompanied by original receipts.

2.2 Accommodation Costs

Accommodation will be based on reasonable accommodation for the individual representing the City for the particular event attended. The City is to be reimbursed for upgrades to accommodation beyond what is required as stated above. Accommodation claims shall be supported by the original copy of the hotel bill. Accommodation deposits will be paid by the City at the time of booking. Final accommodation and associated costs will be paid personally by cash or by the individual's City purchase card upon check-out, to be reconciled upon submission of expense claims. Additional charges showing on accommodation bills will be deducted from that day's meals and/or incidental costs and any costs exceeding those maximums will be reimbursed to the City (i.e., mini-bar, movies, newspapers, etc.). Wi-Fi charges will be paid by the City where business is being conducted in the hotel room. Authorization, as set out in the table in section 1, is required when overnight accommodation in the Lower Mainland is requested; notwithstanding the foregoing, hotel accommodation is authorized for Council members attending all Lower Mainland LGA, UBCM, and FCM conferences, regardless of location, and for Council members attending all Lower Mainland conferences lasting a minimum of two days.

Where accommodation is arranged or accepted at a private residence, a nightly rate of \$30 will be paid to cover a house gift or other expression of appreciation. Receipts are not required.

Corporate Policy Manual

Travel and Expense

2.3 Registration Fees

The City will pay the applicable registration fees for attendance at approved events.

2.4 Meals and Incidental Expenses

Alcohol will not be reimbursed by the City, except in extraordinary circumstances, as approved by the appropriate authority, as set out in section 1.

Offsite meal expenses for Port Moody employees discussing business are not eligible for reimbursement unless explicitly preapproved by the City Manager or ~~the employee's Department Heads~~ General Manager. With approval from the appropriate authority, as set out in section 1, business meals hosted by an employee and including outside parties or Councillors, will be reimbursed based on original receipts. The expense claim must indicate the external parties who attended and a brief description of the purpose.

Allowable expenses when overnight accommodation required

The per diem rate for meals and incidentals applies only where overnight accommodation is required. Where partial day absences occur or where meals are included as part of the event registration fee, the per diem rates will be reduced accordingly. The per diem rates are updated annually on the Expense Requisition form established in the addendum to this policy identified as Schedule A. If claiming all three meals for the day, the amount for each meal can vary as long as the daily maximum is not exceeded. Where less than three meals for the day is being claimed, the maximum for those meals will prevail. The incidental amount will apply for each day of travel (i.e., travelling to an event, staying over two nights, and travelling back constitutes three days of incidental travel expenses). Receipts are not required for per diem claims within the daily maximums.

Expenses exceeding the maximum per diem rate may be considered for reimbursement based on original receipts and reasonableness upon approval by the appropriate authority, as set out in section 1. Where expenditures are incurred in the United States, the per diem rates will be as stated in US dollars.

The per diem rate for meals and incidentals ~~as outlined in Schedule A~~ will be increased by an administrative amendment annually according to the Vancouver Consumer Price Index, established for the preceding year. Mileage will be updated by an administrative amendment annually according to the Canada Revenue Agency mileage rate.

Allowable expenses when overnight accommodation is not required

When overnight accommodation is not required, but an attendee is expected to travel outside their place of work on City business, one meal will be provided. The applicable meal will be reimbursed if approved by the appropriate authority, as set out in section 1, and a detailed receipt is submitted, provided the meal is not included as part of the conference/seminar/training. Reimbursement shall not exceed the per diem maximum for the meal approved. Where a half day conference/seminar/training or other event is attended, meals will not be reimbursed.

Corporate Policy Manual

Travel and Expense

~~3.3~~ GENERAL POLICIES

3.1 Spousal, Partner, or Family Travel

Any increased costs as a result of spousal or family travel, including transportation, accommodation, registration, and meals, are an expense of the individual, and not the City, unless approved by Council. For those conferences where spousal programs are provided, conference and program registration fees for spouses must be reimbursed to the City within one week of payment.

3.2 Travel and Medical Insurance

The City recognizes the need to pay for medical insurance where required. The extended health insurance program that the City participates in provides coverage for regular full-time employees and Council for travel within Canada and the United States. Please ensure that the amount of coverage is confirmed with the Human Resources Division prior to travel. For travel outside of the aforementioned countries, the City will pay the cost of additional medical insurance. Medical insurance required for committee members or Council members who opt out of the City's health insurance plan, where adequate coverage is not already in place, will be paid for by the City, upon request. Extraordinary costs associated when a representative of the City sustains injury while on City business will be considered.

3.3 Extension for Personal Travel

Where an individual combines a business trip with personal travel, the City will not reimburse any part of the personal travel expenses. The cost borne by the City shall be that which would have been incurred if the individual had traveled on business only. Similarly, when changes to confirmed bookings are requested for personal reasons, aside from business and personal or family emergencies, which result in an increased cost to the City, expenses will be paid at the rate established as the most direct route, at the lowest available economy class fare.

3.4 Reporting

Costs are to be submitted on the Expense Requisition form available from the Financial Services Division. The report must include all detailed receipts for which reimbursement is being requested. In the absence of original receipts, a ~~M~~issing ~~R~~eceipt form (obtainable from the Financial Services Division) must be completed. Reimbursements will not be processed until all required documentation has been received, verified, and approved.

~~3.5 Council Allowance as per the Income Tax Act~~

Formatted: Font: 12 pt

Formatted: Indent: Left: 0", Hanging: 0.19", Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.25" + Indent at: 0.5"

Corporate Policy Manual

Travel and Expense

Section 3.5
is no longer
applicable
per Council
resolution
RC18/586

~~One-third of the total annual indemnity, rounded to the nearest dollar, paid to the Mayor and Councillors of the City of Port Moody shall be considered a tax exempt allowance for expenditures incidental to the discharge of the duties of office in accordance with section 81(3) of the *Income tax Act*.~~

~~The allowance is interpreted as a non-accountable payment an employer is authorized to make to an elected official, received by them because of their elected position, not for any specific duties they may perform, in accordance with *Income Tax Act* Interpretation Bulletin IT-292.~~

~~Discharge of duties for allowance purposes is interpreted as expenditures incurred serving the residents and taxpayers within the boundaries of the City of Port Moody, including travel, meals, and incidental expenses. Any other expenditure outside the City boundaries, if requested by the City, will be funded separately, in accordance with this City policy or in accordance with other approved City policies and budgets.~~

3.56 Council Allowance for Community Events

Effective January 2006, a budgeted amount per elected official is allocated in the City's operating budget, to cover expenses for attending and representing the City at community events, as well as supporting community groups. The budget will be managed by City staff and reimbursement will be made according to submitted receipts and expense claims. The amount is annually indexed by the Vancouver Consumer Price Index from the previous years.

The Council member appointed by the Mayor to represent the City at the Chamber of Commerce shall receive an additional allowance to cover attendance at the Chamber of Commerce events.

Any Councillor who has exceeded the yearly allowance shall reimburse funds to the City.

3.67 Payment for Attendance at Events

Where Mayor and/or Councillor(s) is required to represent the City at an event, and there is an associated cost, that cost will be paid by the City. Costs for attendance by companions are the responsibility of individuals and will not be paid by the City.

3.78 Expenses for Attendance at Designated Events

Reasonable expenses related to the Federation of Canadian Municipalities, Union of BC Municipalities, Lower Mainland Local Government Association, the Mayor's Caucus, and any other events approved by Council resolution will be reported and compensated according to budget. Authorization, as set out in the table in section 1, is required when overnight accommodation for events in the Lower Mainland is requested.

3.89 Credit Card Loyalty Points

The City does not allow for purchase card holders making purchases on behalf of the City to gain benefits provided by loyalty programs. The City participates in a corporate purchase card program which provides a rebate to the City based on total annual spend.

Corporate Policy Manual

Travel and Expense

Therefore, every attempt should be made, by cardholders and non-card holders, to make purchases using a City purchase card (Administrative Policy A03-1235-01 Purchase Card). If a City purchase card is not used or accepted, only expenses paid by cash will be reimbursed unless a reasonable explanation is provided and the designated authority has approved the purchase (e.g., purchasing daily meals at a conference; mistaken use of personal card; corporate card or PIN not accepted).

3.940 Travel Gratuities

City staff and Council shall not accept travel by any means offered by a company or individual unless all expenses incurred by or on behalf of the City are borne by the City. Travel provided by government agencies or other partnerships with the City is acceptable.

Monitoring/Authority

The City Manager or designate will be responsible for administering this policy. All Council and City Manager expenses will be verified by the Chief Financial Officer. Authority is set ~~as~~-per the Authorization to Travel table in section 1 above.

~~Schedule A~~

Expense Requisition

~~Expense reimbursement, auto allowances and expenses, meals and incidentals, or travel expenses~~

~~Attach all applicable backup—original receipts are required before reimbursement will be processed.~~

Date					
Employee Name					
Employee Number					
Cheque Requisition	-	-	-	-	-
Payable to/Amount					\$0.00
Address					-
Reason for reimbursement					-
Account Coding	acct	cc		project	activity
Mileage	-	-	-	-	-
Date of Expense(s)					-
Reason for Travel					-
Type of vehicle	<input type="checkbox"/> Mileage <input type="checkbox"/> Compact <input type="checkbox"/> Truck/SUV				
Mileage	(please fill in form attached)				\$0.00
Mileage (auto allowance)	(please fill in form attached)				\$0.00
Parking	(please fill in form attached)				\$0.00
Out-of-Town Travel	-	-	-	-	-
Date of Travel/Expense(s)					-
Reason for Travel					-
Destination					-
Air/Rail					
Taxi/Car Rental					
Hotel					
Out-of-Town Meals	-	-	-	-	# of Days
Breakfast	\$11.92		per meal		\$0.00
Lunch	\$17.78		per meal		\$0.00
Dinner	\$35.54		per meal		\$0.00
Incidentals	\$15.68		daily		\$0.00
	Grand Total:				\$0.00

[illegible]