The Corporation of the District of North Vancouver

CORPORATE POLICY MANUAL

Section:	Finance	5
Sub-Section:	Salaries & Wages	1600
Title:	STAFF EXPENSES	3

POLICY

1. General Statement

Staff may incur expenses within approved budget limits while representing the Municipality, engaging in Municipal business, attending meetings, conferences, seminars, and other training opportunities.

2. Budget

It is the responsibility of the General Manager, Director or designate to plan for and include provision for attendance at conferences, seminars, and training opportunities in the appropriate Departmental or Corporate Training and Conference Account.

3. Frequency of Attendance

Generally staff may attend only one conference outside of British Columbia in a calendar year.

4. Travel Authorization and Request for Travel Advance

Before any commitment or pre-payments / deposits are made, each member of staff shall submit a Travel Authorization and Request for Travel Advance form for approval in accordance with the following:

Traveller	**For travel within CAN & USA, authorization by:**	**For travel outside of CAN & USA, authorization by:**
Staff	General Manager	Council Resolution
General Manager	Chief Administrative Officer	
Chief Administrative Officer	Mayor	

See procedure #8 for additional approval requirements regarding spousal or partner travel.

5. Review and Approval of Travel Expense Reports

Each staff member shall submit a completed Travel Expense Report to Accounts Payable within 30 calendar days of the last scheduled day of the event, setting out all expenses necessarily incurred to attend the event. Non-compliance will be reported to the Chief Financial Officer (CFO) and the approving officer for appropriate action. Approval of a completed Travel Expense Report is made in accordance with the following:

Traveller	**Approval by:**
Staff	General Manager
General Manager	Chief Administrative Officer
Chief Administrative Officer	Chief Financial Officer

The CFO or designate will review the financial limits in the Appendices once every three years, and update the limits to reflect current market conditions.

6. Settlement of Over Expenditures

Within 30 calendar days of notification of a claimed over expenditure the staff member is required to pay back to the Municipality any amount claimed and received in excess of the prescribed expense limits set out in this policy. Failing this, the amount owing is to be deducted from the staff member's salary.

7. Corporate Functions

The District can host or co-host corporate functions such as economic development initiatives, host dignitaries from other governments, civic celebrations, award and recognition events and community forums. Events may include entertainment and meals (occasionally including the serving of alcoholic beverages).

These corporate functions are not considered Staff Expenses under this policy. These functions must be submitted with a budget and approved in advance by the Chief Administrative Officer (CAO), or the Mayor in the case of the CAO, to be recognized as Corporate Functions.

Expenses incurred at a Corporate Function can be covered by a cash advance or paid for by the CAO and be submitted for reimbursement on a Corporate Function Expense Report. The CFO will review Corporate Function expenditures for reasonableness and approve the reimbursement.

REASON FOR POLICY

The Municipality recognizes that employees are an important element in the delivery of services and is committed to providing the necessary training and development to enable corporate service objectives to be met. Therefore attendance by technical, professional and managerial staff at appropriate conferences for the purposes of development and networking is encouraged. To provide guidelines to staff for consistency and accountability when travelling on Municipal business, attending conferences, seminars, or other training opportunities, it is essential to have a clear and understandable policy supported by sound procedures clearly defining authority to attend, funding source, permitted expenses and payment limits and reporting requirements.

AUTHORITY TO ACT

Administration of this policy is delegated to staff.

PROCEDURE

1. Travel Authorization and Request for Travel Advance

Authorization and/or an advance will be processed in accordance with the following procedure:

(i) A written Travel Authorization and Request for Travel Advance form must be submitted to the appropriate Department Head or Director providing pertinent information on the event (inclusive of the program, date, location, and cost) and outlining the benefits the Municipality would derive by allowing the employee to attend.

(ii) Approval to attend the event must be granted by the appropriate authority as set in Policy Statement 4 and forwarded to Accounts Payable.

(iii) Requests for advance(s) to the employee or on behalf of the employee must be received by Accounts Payable for processing 5 working days in advance of the date required.

(iv) The total of the advance(s) for the event will not exceed 80% of the approved budget for the event.

2. Registration Fees

(i) Registration fees for the event, as receipted may be claimed.

3. Transportation

Travellers may choose their means of transportation. All costs must be reasonable in relation to the distance travelled and the most economical means of travel. Receipts are required for all travel reimbursement (with the exception of kilometres driven when travel is by automobile).

In accordance with Administrative Policy – Alcohol and Drugs – Zero Tolerance 7-2640-5, the consumption of alcohol and/or non-prescribed mood-altering substances is prohibited while operating any vehicle under this policy. In the event of an accident, any loss arising from loss of insurance coverage is at the expense of the employee.

3.1 Travel by Air

(i) Where at all possible travel arrangements will be made through the Municipality's designated travel agent.

(ii) The cost of airfare for a direct return flight at the lowest available airfare at the time of booking on a regular scheduled flight at a reasonable and convenient time for travel.

(iii) Whenever possible, travellers are expected to book their business travel far enough in advance to take advantage of discounted fares.

(iv) When a less expensive excursion fare cannot be obtained in advance, regular economy class is permitted. For non-stop one-way flights in excess of 5 hours business class is permitted.

(v) Air travel is inclusive of airport improvement fees, cancellation insurance (cancellation insurance will be considered when booking is made depending on the fare flexibility options available) and transportation to and from the airports at both the point of departure and the destination and airport parking, if required.

(vi) In circumstance where regular economy class seating lacks the basic standard ergonomic necessities due to space or physical requirements, the municipality will pay for seating appropriate to the circumstance at the lowest available cost.

3.2 Travel by Own Vehicle

(i) Reimbursement for the distance travelled shall be at the established kilometre rate in effect for the Municipality plus parking, ferry charges, highway tolls, accommodation as described in 4, and meals and incidentals as described in 5.

(ii) Insurance – The Municipality does not insure private vehicles. If the traveller elects to use a personal vehicle for business purposes, reimbursement of the additional insurance premium will be in accordance with the District Transportation Policy 16-8310-1.

(iii) The aggregate cost of 3.2 (i) and (ii) may not exceed the equivalent cost of travel by air in 3.1.

3.3 Alternative Travel

(i) Travellers who elect to travel by a form(s) of transportation other than aircraft or automobile to their destination point, the expense reimbursement shall not exceed the cost of travel by air as defined in 3.1 above.

(ii) Where air service is not available, the most economical combination of alternative transportation shall be used.

3.4 Rental Vehicles

(i) In larger geographic centres, where robust public transit, taxis and hotel shuttles are generally available, the rental of a vehicle should not be required unless:
   a. There is business to conduct beyond the scope of the event being attended or,
   b. The destination airport and the location of the event are greater than 25 kilometres apart or,
   c. Two or more staff are traveling together and it is more economical than the combined cost of other reasonable ground transportation (public transit, taxi, hotel shuttle). This will include the cost of hotel parking if applicable.

For (i) a and b - the rental of a vehicle is allowed at the best available compact lease rate for the date of arrival and days in attendance at the event.

For (i) c - the rental of a vehicle is allowed at the mid-size lease rate for the date of arrival and days in attendance at the event.

(ii) In smaller municipalities where there is limited public transit, taxis and hotel shuttles, vehicle rental is permitted.

A written request evidencing the reasonableness of vehicle rental costs must be attached to the Travel Authorization and Request for Travel Advance Form.

(iii) Insurance – The Municipality does not maintain automotive vehicle rental insurance. For the protection of the traveller and the Municipality, Staff members must ensure that adequate insurance (Collision and Comprehensive and Third Party Liability Insurance) is in place for all drivers either by renting the vehicle using a credit card with an insurance option, or by purchasing a policy from the rental agency. The applicable deductible must be the lowest available given the coverage described above.

The Municipality will reimburse the traveller for the rental of the vehicle including the insurance premium cost. In the event of an accident where the employee is responsible for the loss or damage to the rental vehicle, the Municipality will also reimburse the traveller for the applicable deductible as per 3.4 (iii).

3.5 Travel Insurance and Vaccinations

(i) Employees are responsible for purchasing travel medical insurance when travelling on Municipal business by either enrolling in the Municipality's extended health care plan or by purchasing travel medical insurance. Employees may contact Human Resources for more information on the Municipality's extended health care plan, including plan benefits and exclusions. The Municipality will reimburse the employee for the cost of additional travel medical insurance, and vaccinations required for travel.

3.6 Additional Expenses

(i) When required for the purpose of travel, expenses for accommodations, meals and incidentals, as set out in 4 and 5 below, will be paid by the Municipality for one day immediately preceding and one day immediately following the scheduled event.

(ii) If to acquire a less expensive airfare requires the traveller to extend the trip, the traveller may claim additional expenses for accommodations, meals and incidentals, as set out in 4 and 5 below, provided the additional cost is less than the airfare savings.

(iii) Passport – The Municipality will not reimburse the traveller for the cost of a passport required for travel.

4. Accommodations

Travel accommodation should be booked reasonably close to the business function / conference.

4.1 Hotel

(i) Single room hotel accommodations, as receipted, at the lowest rate available to the Municipality, subject to availability.

(ii) Hotel upgrade requests:
   a. Shall be at the personal expense of staff unless there are ergonomic necessities attributable to physical requirements including wheel chair accessibility.
   b. When there is a requirement for meeting space that will be made available to all delegation staff members attending and event under this policy, a single staff member of the delegation may upgrade their hotel room or rent a separate meeting room that can reasonably serve meeting requirements.

(iii) Hotel parking, business telephone calls, faxes, postage and other business incidentals necessarily incurred and included on the hotel bill will be paid by the Municipality.

4.2 Private Accommodation (Receipts not required)

(i) Where travellers elect to arrange for private accommodation (i.e. with friends or relatives) rather than stay at a hotel, the per diem will be in accordance with Appendix 1.

5. Meals and Incidental Expenses

The cost of meals, on-site transportation, valet services, gratuities, parking and all other incidental expenses necessarily incurred on route to and from and at the site of the event will be paid by the Municipality on the following basis.

5.1 Attendance at an Event Not Exceeding One Day

(i) Receipts are required for reimbursement of meals and incidental expenses for attendance at an event not exceeding one day. Reimbursement will be in accordance with the prorated per diem allowance in appendix 3, 'Limit with Receipts'.

5.2 Per Diem Allowance for Attendance at an Event for More than One Day

(i) For attendance at an event exceeding one day or for attendance at a one day event requiring overnight travel, expenses claimed will be paid by the Municipality without receipts at the per diem rates in appendix 2.

(ii) Where the prorated per diem is not being claimed, expenditures for meals and incidentals supported by receipts may not exceed 110% of the total prorated per diem allowance limit in Appendix 3 and may not include alcoholic beverages.

(iii) For travel to Canadian northern territories and Alaska, non-continental United States and Other Countries travel per diem rates will be at the per diem rates specified in Canada Revenue Agency (CRA) directives.

See Appendix "2" and links to CRA Appendix "B" for Canadian northern territories and Alaska.

See Appendix "2" and links to CRA Appendix C – Daily Meal Rates at Locations Abroad attached to this policy. Actual receipts are required for select destinations outlined in the CRA's Appendix C and may not include alcoholic beverages.

5.3 Meals Included in Event Registration Fees

(i) If meals are included in the event registration fees then the cost of those meals should be deducted from the per diem rate (if the staff member participates in those meals) in accordance with the prorated per diem allowance in appendix 3

(ii) Special dietary requirements may negate the ability to participate in meals provided at an event. Where dietary requirements cannot be met by the event the cost of a meal can be claimed without deducting the amount of the meal included in the event. The receipt for the meal will be required.

5.4 Part Day Travel

(i) On a travel day it is acceptable to claim the full per diem.

6. Shared Expenses

6.1 Allocation of Shared Expenses Between or Among Attendees

Expenses attributable to each employee must be reported separately under Provincial legislation. The Travel Expense Report must itemize shared expenses for each employee.

Where more than one individual benefits from an expenditure covered by this policy the expense is shared equally by all those who benefit. For example:

(i) If there is a single registration fee to register three people then each is accountable for 1/3 of the single registration fee.

(ii) If a free registration is available by registering two people then the registration costs paid for the two will be equally apportioned to the attendees; if three, each is accountable for 1/3 of the total registration paid.

(iii) If a vehicle is rented or a taxi hired, the cost may be distributed to those directly benefiting in proportion to their direct benefit.

7. Combining Business Travel with Personal Travel

(i) 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.

(ii) The Municipality's portion of the airfare shall be the lesser of:
a) The actual combined fare; or
b) The cost of a direct, return flight to/from the business destination based on the lowest fare available on the date of booking.

8. Spousal or Partner Travel

(i) Spousal or partner travel will not be paid by the Municipality unless the member of staff has a visual or physical disability and requires personal assistance to travel on Municipal business. Prior approval of Council is required. The spouse or partner will be entitled to claim for the same expenses and allowances as the staff member.

(ii) The Municipality may prepay a registration fee or some other expense on behalf of a spouse or travel partner, provided that the Municipality will be fully reimbursed for this expense within 30 calendar days of the final scheduled day of the event.

9. Travel Expense Report

(i) Each employee shall submit a Travel Expense Report using the prescribed form within 30 calendar days of the last scheduled day of the event.

(ii) The Travel Expense Report will set out all funds advanced and all expenses necessarily incurred to attend the event.

(iii) The Travel Expense Report will record the name of the claimant, location of the event, the dates and number of days attended by the claimant (including travel to and from), the nature of the event, by who and when authorization was granted to attend and the approved budget to attend the event.

(iv) The Travel Expense Report will be properly coded, dated, and signed by the claimant and approved in accordance with Policy Statement 5.

(v) The approved request to attend the event along with all required receipts will be properly attached to the Travel Expense Report and forwarded to Accounts Payable for payment and posting to the appropriate operating expense account.

10. Appeal to Council

(i) Any expenditure not set out in this policy or in excess of the limits set out in this policy for which a claimant seeks reimbursement may be appealed to the CFO who will consult with the CAO and advise the claimant accordingly.
(ii) In the event that an appeal is not successful under 10 (i) the claimant may appeal to the Finance and Audit Committee of Council.

Approval Date:	February 18, 2002	Approved by:	Regular Council
Amendment Date:	April 24, 2009	Approved by:	Finance and Audit Standing Committee
Amendment Date:	October 14, 2009	Approved by:	Finance and Audit Standing Committee
Amendment Date:	July 22, 2015	Approved by:	Finance and Audit Standing Committee
Amendment Date:	January 26, 2023	Approved by:	CFO

5-1600-3 – Staff Expenses
Director of Financial Services Authority

Appendices

Appendix 1

Private Accommodation Per Diem Allowance (Receipts not required)

Within Canada	Within United States	Other Countries
(Canadian Funds) $50.00	(U.S. Funds*) $50.00	(U.S. Funds*) $50.00

Appendix 2

Per Diem Allowance (Receipts not required)

Year	Within Canadian Provinces	Within Continental United States *	Canadian Territories, Non-Continental United States, Other Countries
	(Canadian Funds)	**(U.S. Funds *)**	
2023	$119.95	$119.95	CRA
2024	$119.95	$119.95	Canadian Territories &
2025	$119.95	$119.95	Alaska * - Appendix B
			Non–Continental US & Other Countries* - Appendix C (see below)

Notes:

* All funds are converted to and paid in Canadian Dollars at a rate determined by Financial Services.

Appendix 3

Prorated Per Diem Allowance

Year	Meal	Limit Without Receipts	Limit with Receipts
2023 to 2025	Breakfast	$22.80	$25.08
	Lunch	$23.05	$25.36
	Dinner	$56.60	$62.26
	Incidentals	$17.50	$19.25
	Total	**$119.95**	**$131.95**

CRA Meals and Allowances – Appendix B

For Canadian northern territories and Alaska the latest rates published by the Canada Revenue Agency will be used.

https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-b-meals-allowances-oct-2022.html

CRA Travel Directive - Appendix C – Daily Meal Rates at Locations Abroad

For non-continental US territories and other countries the latest rates published by the Canada Revenue Agency will be used. Receipts will not be required except where the CRA indicates with an "*" on Appendix C.

In the event you plan to travel to one of these locations the Clerk's Department should contact Jas Gill at local 2292 to confirm meal per diems and receipt requirements.

Travel to these locations will be reported in foreign funds and converted to Canadian funds for reimbursement purposes at the foreign exchange rate determined by Finance or as evidenced on receipts if attached to a Travel Expense Report.

https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive/appendix-c-daily-meal-rates-locations-abroad-oct-2022.html

Notes for all meal per diems:

- Meal thresholds are expected to include tips. In the event that a tip exceeds the meal threshold, incidentals are deemed to pick up any difference.
- Travel expense claims with receipts have been capped at 110% of non-receipted amounts. There are select circumstances that may arise where per diem costs exceed CRA/ District non-receipted thresholds.