

ADMINISTRATIVE DIRECTIVE

Category: Finance

Travel and Education Related Expenses

Directive number: FIN-120
Approved by: CLT, November 23, 2017
Administered by: Finance, Accounting Services
Effective Date: December 6, 2017

1. Purpose

The purpose of this administrative directive is to:

- a) Establish business rules regarding the authorizing and financing of travel by staff on behalf of the City of Brampton;
- b) Ensure expenses incurred are eligible individual travel and education related expenses, sufficient documentation is provided and required approvals obtained.

2. Application and Scope

This administrative directive applies to all permanent, temporary and contract City staff who incur individual travel and education related expenses as a direct result of their attendance at:

- a) External technical skills development programs;
- b) External professional development programs;
- c) Conferences, seminars and other similar training or knowledge sharing events;
- d) Business missions, trade shows and/or research trips;
- e) Other City business or other travel at the request of City Council, the Mayor or the Chief Administrative Officer.

2.1 Exceptions

This administrative directive does not apply to:

- a) Elected Officials;
- b) Appointed members of local boards and committees;
- c) Expenses incurred as part of Education Assistance Program that is administered and funded by the Human Resources Division;
- d) Online training;
- e) In-house training.

3. Outcomes

- a) The City of Brampton will pay the cost of all reasonable expenses incurred by employees while traveling on City business;
- b) Business travel is approved in advance by the appropriate level of management;
- c) Employees will make the most economical and practical arrangements when incurring valid and approved expenses.

4. Mandatory Requirements or Policy Statements

4.1 Allowable Expenses

Travel expenses shall be reimbursed according to the following guidelines:

4.1.1 MEALS

The City will reimburse the cost of meals only if they are not included in the cost of registration for a conference/seminar or a third party hosted event as part of the event, program, trade mission, research trip or other function attended away from the City of Brampton.

Breakfast and dinner meals are not payable unless the attendee is required to incur hotel costs for an overnight stay.

Meal expenses that are claimed must be calculated from the time of departure to the arrival time of the return trip.

A person covered by this policy may elect to claim meals expenses either through:

- a) Per diems in lieu of submitting receipts for meal expenses:

- \$15.00 for breakfast,
- \$15.00 for lunch and
- \$30.00 for dinner

OR

- b) Actual costs supported by receipts (up to per diem amounts noted above - \$60 max)

4.1.2 ALCOHOL

Except as provided for in the ***Business Expense Policy 13.3.1***, reimbursement for any alcoholic beverages will not be provided.

4.1.3 TRANSPORTATION AND MILEAGE

The City will pay air/train fare based on receipts submitted to a maximum of the regular economy fare rate.

Should a person covered by this policy elect to drive to a destination that is greater than 300km from Brampton in lieu of traveling by air/train, the City will reimburse expenses incurred enroute while driving, including receipted accommodation expenses, meals (per diems or receipts) and rental vehicle charges or mileage charges for use of a personal vehicle provided that all such charges as set out in this paragraph do not exceed the cost of regular economy fare.

The mileage reimbursement shall be calculated based on the driving distance utilizing www.google.ca/maps or similar free mapping service. Mileage rates will be based on the approved mileage rates in effect at the time of travel.

Persons who receive a monthly car allowance shall reduce the total mileage distance claimed by 160 km, prior to calculating the mileage reimbursement amount.

Ground transportation (taxis, buses, airport shuttles, airport limousines, parking etc.) will be reimbursed based on receipts submitted.

4.1.4 ACCOMMODATION

The City will pay for accommodation at the single room rate. All accommodation expenses will be reimbursed based on receipts submitted.

City staff are not permitted to incur overnight hotel costs for attendance at events that are held within the boundaries of the Greater Toronto Area (GTA) with the following exceptions:

- a. Attendance at evening events when it would be more prudent for staff to stay over than drive home;
- b. Attendance at high profile events such as AMO and FCM conferences and other events attended by members of City Council.

At a minimum, a Director must approve overnight hotel costs for attendance at events that are held in the GTA prior to attendance.

4.1.5 REGISTRATION

Registration fees shall be paid in accordance with the schedule established for the Program/Conference based on receipts submitted.

Except as provided for in the **Business Expense Policy 13.3.1**, registration fees will not be paid for optional social events such as golf, excursions or fitness centers, etc.

4.1.6 INCIDENTALS

Incidental expenses must be supported by appropriate receipts or itemized hotel statement of account when submitting the on-line **Travel and Education Expense Form**.

4.2 Pre-Travel Requirements

Formal pre-approval is not mandatory for events:

- a. with a duration of one day or less, **OR**
- b. where the estimated travel budget is less than \$1,000.

This does not remove the requirement for staff to obtain the necessary supervisory or departmental approvals for their attendance at the event.

Otherwise, formal pre-approval is required using the on-line **Travel and Education Expense Form**. Formal pre-approval should be obtained at least two weeks prior to making travel arrangements.

Failure to obtain written approval on the prescribed form prior to travel may result (subject to supervisor's discretion) in the staff member being required to be personally responsible for all travel related expenses, including registration fees.

Travel advances are not permitted under this policy.

4.3 Post-Travel Requirements

The on-line **Travel and Education Expense Form** must be completed and along with receipts for all applicable line items submitted for approval as per the requirements outlined in Section 4.4. within 30 calendar days of returning from the event.

If actual travel expense is within 10% of the formally pre-approved budget, departmental approval is not required. The form should be submitted directly to Accounting Services for processing.

This form should be completed for all travel regardless of amount and duration with the following exclusions:

- a) Online training
- b) In-house training

All payments will be made in CAD based on the currency exchange rates at transaction time.

4.4 Approval Requirements

Attendance shall be governed by the following approval requirements.

Travel Location	Attendee	Minimum Approval Required
Within Ontario	Department Staff up to and including Commissioner	Direct Supervisor or cost center owner
Outside Ontario and within Canada	Department Staff up to and excluding Director level	Director
Outside Ontario and within Canada	Director	Commissioner
Outside Ontario and within Canada	Commissioner	Chief Administrative Officer
Outside Canada	All Staff	Chief Administrative Officer
Outside Canada	Chief Administrative Officer	Mayor

5. Roles and Responsibilities

5.1 Employee:

- a) Comply with the Employee Code of Conduct and rules and requirements outlined in this Administrative Directive when submitting travel expense documents;
- b) Exercise integrity and good business judgment when incurring expenses;
- c) Physically be in attendance for the full duration of the approved event for which a reimbursement is being claimed.

5.2 Manager:

- a) Ensure employees are in compliance with the rules and requirements of this Administrative Directive and take appropriate corrective actions when required;
- b) Expenses were incurred in the performance and benefit of City business;
- c) Funds are available within the approved budget.

5.3 Finance:

- a) Provide advice and direction on interpretation and application of this Administrative Directive;

- b) Monitor compliance and follow up on those claims not in compliance;
- c) Reimburse individuals in a timely manner;
- d) Resolve disputes.

5.1 Dispute Resolution

The procedures for dispute resolution shall be as follows:

- a) Directors and Commissioners shall resolve disputes arising within their own departments.
- b) The Treasurer and/or Deputy-Treasurer shall resolve disputes that cannot otherwise be resolved.

6. Monitoring and Compliance

It is the Direct Supervisor or cost center owner's responsibility to monitor and ensure their respective staff's compliance with this overall administrative directive.

Monitoring and compliance of the actual expense submission will be conducted by the Manager, Accounting Services, Finance, Corporate Services through a review and approval of each expense submission.

6.1 Consequences of non-compliance

Failure to follow this administrative directive may result in:

- a) Processing delays;
- b) The staff member being required to be personally responsible for all travel related expenses, including registration fees;
- c) The staff member being required to utilize vacation days for days in attendance at an unapproved event;
- d) Loss of travel and education related expense privileges and/or disciplinary actions up to and including termination.

7. Definitions

7.1 **Incidentals** – includes expenditures for reasonable out of pocket expenses for gratuities, baggage handling, dry cleaning, laundry, etc

7.2 **Mileage rates** – a fixed allowance per kilometre for the use of a personal vehicle which recognizes the expenses associated with operating a personal vehicle (e.g. gas, insurance repairs and maintenance, etc).

7.3 **Per Diem** - a fixed allowance for which no receipts are required.

7.4 **Receipt** – a document received from vendor that itemizes and describes all items purchased.

8. References and Resources

- **Business Expense Policy** 13.3.1
- **Employee Code of Conduct** 2.1.0
- **Corporate Fraud Prevention Policy** (GOV-110)

Revision History

2017/11/23	Approved – Replaces Expenses – Travel (13.3.5) Policy rescinded by resolution number CW431-2017
2020/12/06	Next Scheduled Review