

**MANAGEMENT GUIDELINES FOR
BOARD AND STAFF EXPENSES**

MG-FIN-25.0

COMMITTEE:	Finance & Infrastructure Committee	IMPLEMENTED:	26 October 2017
TOPIC:	Finance – Board and Staff Expenses	AMENDED:	
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MANAGEMENT GUIDELINES

The purpose of this Guideline is to outline the processes related to Board and Staff Expenses. This Guideline should be read in conjunction with Policy *B-FIN-25 Board and Staff Expenses*.

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 Director providing pertinent information on the event (inclusive of the program, date, location, and cost) and outlining the benefits the Library 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 1 and forwarded to Accounts Payable.
- (iii) Requests for advance(s) must be received by Accounts Payable for processing at least 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).

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 traveller.

3.1 Travel by Air

- (i) Where at all possible, travel arrangements will be made through the Library's designated travel agent.
- (ii) Airfare costs 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, regularly priced economy class is permitted. For non-stop flights to an international destination outside of North America, premium economy or its equivalent is permitted. Business class is also permitted under 3.1 (vi) or a travel requirement supported with a note from a qualified medical doctor.
- (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 a circumstance where regular economy class seating lacks the basic standard ergonomic necessities due to space or physical requirements, the Library 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 Library plus parking, ferry charges, highway tolls, accommodation as described in 4, and meals and incidentals as described in 5. For greater clarity, rates are set by the Chief Financial Officer or designate.
- (ii) Insurance – The Library does not insure private vehicles. If the traveller elects to use a personal vehicle for business purposes more than six days per month then \$5 million of third party liability coverage for business purposes must be purchased by the traveller. Any reimbursement of these additional insurance premium costs will be determined by the CFO or designate. Reimbursement depends on specific

circumstances, may be prorated and overpayments recovered based on the number of months of eligibility.

- (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) For 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 Library is insured by the District. The District does not maintain automotive vehicle rental insurance. For the protection of the traveller, the Library and the District travellers must ensure that adequate 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. Adequate insurance includes Collision and Comprehensive and \$5 million Third Party Liability Insurance.

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

3.5 Travel Insurance and Vaccinations

(i) Travellers are responsible for purchasing travel medical insurance when travelling on Library business by either enrolling in the Library's extended health care plan (if eligible) or by purchasing travel medical insurance. Travellers may contact Human Resources for more information on the Library's extended health care plan, including plan benefits and exclusions. The Library 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 Library 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 Library 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 Library, 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 Library delegation Board or staff members attending an event under this policy, a single 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 Library.

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 Library on the following basis.

5.1 Attendance at an Event Not Exceeding One Day (including Travel time)

- (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 Library 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 125% of the total prorated per diem allowance limit in Appendix 3 and may not include alcoholic beverages.
- (iii) For international travel per diem rates will be at the per diem rates in Appendix 2. In the event that these rates are not sufficient for the destination country, Staff may submit actual receipts for reimbursement. Actual receipts should be reasonable and appropriate to the circumstance. For international travel actual receipts may be greater than 125% of the total prorated per diem allowance limit in Appendix 3 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 traveller 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 Library'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 Library unless the Board or staff member has a visual or physical disability and requires personal assistance to travel on Library business. Board approval is required in advance of travel. In this case, the spouse or partner will be entitled to claim for the same expenses and allowances as the staff member.
- (ii) The Library may prepay a registration fee or some other expense on behalf of a spouse or travel partner, provided that the Library is fully reimbursed for this expense within 30 calendar days of the final scheduled day of the event.

9. Travel Expense Report

- (i) Each traveller 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 traveller (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 whom and when authorization was granted to attend, and the approved budget to attend the event.
- (iv) The Travel Expense Report will be properly coded to the appropriate operating expense account, dated, and signed by the claimant and approved in accordance with Policy Statement 2.
- (v) The approved Travel Authorization and Request for Travel Advance form 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 Chief Financial Officer

- (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 Director in the case of staff or the Board Chair in the case of a Board member and advise the claimant accordingly.

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 Canada	Within United States	Other Countries
	(Canadian Funds)	(U.S. Funds*)	(U.S. Funds or actual as receipted*)
2018	\$80.00	\$80.00	\$80.00
2019	\$80.00	\$80.00	\$80.00
2020	\$80.00	\$80.00	\$80.00

Appendix 3

Prorated Per Diem Allowance

Year	Meal	Limit Without Receipts	Limit with Receipts
2018	Breakfast	\$12.00	\$15.00
To	Lunch	\$15.00	\$18.75
2020	Dinner	\$33.00	\$41.25
	Incidentals	\$20.00	\$25.00
	Total	\$80.00	\$100.00

Notes:

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

The following sample form is used to assist in claiming meals and the original form is located on Library HUB for staff use.

Dates: dd-mmm-yy	Per Diems				Subtotal	Meals Included	Total Claim	Comments
	Breakfast	Lunch	Dinner	Incidentals				
23-09-2014	12	15	33	20	80.00	(33.00)	47.00	Dinner in Conference fee
24-09-2014	12	15	33	20	80.00	(48.00)	32.00	Breakfast & Lunch in Conference fee
25-09-2014	12	15	33	20	80.00		80.00	
26-09-2014	12	15	33	20	80.00		80.00	
	12	15	33	20	-		-	
	12	15	33	20	-		-	
	12	15	33	20	-		-	
	12	15	33	20	-		-	
	12	15	33	20	-		-	
	12	15	33	20	-		-	
					320.00	(81.00)	239.00	Claim this amount

Purpose:

Used to claim Per Diem amounts per policy

Steps:

Add dates on travel per policy

Claim \$80.00 per diem (then reduce by meals included at a conference)

On first and last days of travel claim \$80.00 Per Diem (less meals included at a conference)

RELATED POLICIES AND GUIDELINES

- B-FIN-25 Board and Staff Expenses