

THE CORPORATION OF THE CITY OF WINDSOR POLICY

Primary Owner:	Financial Accounting	Policy No.:	CS.A3.06
Secondary Owner:		Approval Date:	December 2, 2019
		Approved By:	CR590/2019
Subject:	TRAVEL AND BUSINESS	Effective Date:	Immediate
	EXPENSE POLICY	Procedure Ref.:	CS.B6.06
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1. **PURPOSE**

- 1.1. Define eligible travel expenses that may be incurred while travelling on authorized City of Windsor business.
- 1.2. Define eligible business expenses that may be incurred while carrying out employee job requirements.
- 1.3. Establish approval guidelines and control requirements for:
 - Local travel (mileage and business expense)
 - Domestic travel
 - International travel
 - Other business expenses while travelling or conducting authorized City business
- 1.4. Provide information necessary to accurately record and report local travel (mileage and expenses), domestic travel, international travel, and other business expenses.

2. **SCOPE**

- 2.1. This policy applies to all City of Windsor employees, elected and appointed officials, agencies, boards, commissions and committees (ABCs) funded by the City of Windsor, in whole or in part, or whose governing body contains City of Windsor representation or whose financial transactions are accounted for within the City of Windsor's financial systems.
- 2.2. Exclusions from this policy include:
 - 2.2.1. ABCs that process financial information within their own administrative structure, **AND**;
 - 2.2.2. ABCs that have submitted to the Finance department alternative board or designate approved travel, business and mileage policies, **OR**;
 - 2.2.3. Employees of the City or its ABCs who have specific alternative regulations arising from a negotiated collective agreement or other authorized contractual obligation.

3. **DEFINITIONS**

- 3.1. **Travel** is defined as going beyond the boundaries of Essex County and/or the city limits of Detroit, Michigan including to/from Detroit Metro Airport-DTW.
- 3.2. **Local mileage** is defined as travel within Essex County and the city limits of Detroit, Michigan.

4. **RESPONSIBILITY**

- 4.1. The **Mayor** or designate is responsible to:
 - 4.1.1. Approve travel, business and local mileage reimbursement requests of the Chief Administrative Officer.

- 4.2.** The **Mayor's Chief of Staff** is responsible to:
- 4.2.1.** Review and approve travel, business and local mileage claims of the Mayor's staff.
- 4.3.** The **Chief Administrative Officer (CAO)** or designate is responsible to:
- 4.3.1.** Approve travel, business and local mileage claims of direct reports.
- 4.3.2.** Direct the review of this policy at a minimum of every five (5) years or sooner if required, and recommend updates as necessary.
- 4.3.3.** Approve individual employee travel and business expense claims of \$3,000 or more and mileage claims of \$1,000 or more. Claims may not be broken into smaller transactions (parcelling) in order to meet this limitation.
- 4.3.4.** Approve all employee travel outside Canada and USA prior to commencement.
- 4.4.** The **City Clerk** or designate is responsible to:
- 4.4.1.** Review and approve advances and reimbursement for travel, business, and local mileage expenses of all elected, appointed officials and Mayor's Chief of Staff.
- 4.4.2.** Review of the Mayor's expenses will encompass only aspects of policy/procedure compliance. Budgetary control is the responsibility of the Mayor's Office, with appropriate reporting by the Chief Financial Officer (CFO)/City Treasurer.
- 4.4.3.** Areas of apparent non-compliance will be discussed with the elected/appointed official, and any unresolved issues will be referred to the CAO for interpretation and/or resolution which may include:
- Additional discussion with the official.
 - Referral to the Mayor and/or City Council for direction.
- 4.5.** The **Corporate Leadership Team (CLT)** or designates are responsible to:
- 4.5.1.** Ensure departmental guidelines are established to facilitate compliance with this policy and related procedure.
- 4.5.2.** Approve business related meal expenses, where City employees are present.
- 4.6.** The **Chief Financial Officer (CFO)/City Treasurer** or designate is responsible to:
- 4.6.1.** Communicate the corporate travel, business and local mileage expense policy and procedure to all stakeholders.
- 4.6.2.** Review travel advances, reimbursements, business and local mileage expenses as appropriate to facilitate compliance with this policy and associated procedure.
- 4.6.3.** Collect feedback on the policy from all users and propose revisions to the CAO.
- 4.7.** The **Managers of Administration** are responsible to:
- 4.7.1.** Ensure all department employees are aware of the Travel and Business Expense Policy and Procedure.
- 4.7.2.** Ensure that all employees and new hires are provided with Travel and Business Expense Policy and Procedure training.
- 4.7.3.** Address departmental issues of interpretation of the policy and procedure.
- 4.7.4.** Provide relevant feedback to the CFO/City Treasurer to improve the policy and/or procedure.
- 4.7.5.** Participate with other Managers of Administration in promoting the consistent application of this policy in all departments.

4.8. Approving Authority

4.8.1. Is **defined** as the **Corporate Leadership Team** member or designate:

- 4.8.1.1. Having budgetary control over the general ledger chart field to be expensed, **AND**;
- 4.8.1.2. Having supervisory authority over the employee incurring the expenditure, **OR**;
- 4.8.1.3. In the absence of the normal approving authority, any approving authority at a higher level within the direct chain of command; **EXCEPT FOR** the City Clerk or designate approval of elected and appointed officials.

4.8.2. Is **responsible** to:

- 4.8.2.1. Ensure funds **are available** within the approved budget.
 - 4.8.2.2. Review and approve advances and reimbursements in accordance with this policy and related procedure.
 - 4.8.2.3. Approve non-material administrative deviations as defined in Section 5.1.3.
 - 4.8.2.4. Forward all employee travel outside of Canada and USA, travel and business expense claims of \$3,000 or more and mileage claims of \$1,000 or more to CAO or designate for approval (reference Section 4.3.3 & 4.3.4).
 - 4.8.2.4.1. Written employment contract amounts (e.g. moving expenses) are excluded from this requirement.
 - 4.8.2.5. Where the criteria for Approving Authority are met in Section 4.8.1, the placement of an issued and appropriate Accounts Payable control stamp (for Travel/Business Expense) or Payroll stamp (for Local Mileage) will act as confirmation of approval.
 - 4.8.2.6. Ensure other relative City policies and procedures are adhered to (i.e. Purchasing Card, Code of Ethics/Conflict of Interest, etc.)
 - 4.8.2.7. Ensure summary notes are completed and made available as requested to other departmental staff for information purposes.
- 4.8.3. In no circumstance can the approving authority approve his/her own advance, travel or business expense amounts or local mileage claims.

4.9. **Employees, Elected and Appointed Officials** are responsible to:

- 4.9.1. Become familiar with, and develop an understanding of, this policy and related procedure in order to facilitate compliance.
- 4.9.2. Adhere to the Corporate Code of Ethics and Conflict of Interest Policy when conducting business or business related travel on behalf of the Corporation.
- 4.9.3. Comply with policies and procedures surrounding the use of corporate credit cards and provisions of the Corporate Purchasing By-Law.
- 4.9.4. Complete and sign all required documents pertaining to travel, business and local mileage expense, and attach all supporting invoices/receipts and forms.
- 4.9.5. In the event of cancellation of intended travel, notify the approving authority and promptly obtain all possible refunds for expenses incurred to date.
- 4.9.6. Complete summary notes within 30 days of travel (Employees Only).

5. GOVERNING RULES AND REGULATIONS

5.1. GENERAL

- 5.1.1.** Travel, business and local mileage expenditures are to be based on sound judgement and proper regard for economy.
- 5.1.2.** When personal and business travel is combined, only documented expenses directly related to the business portion are eligible. Extended travel time and related expenses are at the traveller's own expense. Extended travel time require approval and must result in no additional cost to the City. Vacation, unpaid leave, or compensatory time, as applicable, must be used for the extended period.
- 5.1.3.** A non-material administrative deviation from this policy requires written documentation and explanation by the applicant and approver.
- Examples of non-material deviations include:
- A lost receipt (up to \$50)
 - A lost receipt (more than \$50) requires proof of payment such as credit card or bank account statement.
 - A travel advance required greater than two weeks in advance
 - If business meal costs are greater than the amounts deemed to be reasonable
- 5.1.4.** Where travel is delayed or cancelled due to circumstances beyond control, effort should be made to notify the approving authority immediately. Secure complimentary lodging and/or meals, where applicable. Any additional expense resulting from the delay or cancellation may require justification and be subject to review.

5.2. CONTROL

- 5.2.1.** Travel, business expense and local mileage claims are subject to examination by City administration and/or the City's internal or external auditors and should be completed with care, accuracy and supported by the appropriate forms, invoices and/or receipts.
- 5.2.2.** Non-compliance with this policy and related procedure may be subject to claim rejection, and/or disciplinary action up to, and including, dismissal.
- 5.2.3.** Travel reconciliations and business expense reimbursements must be submitted within **30 days** from travel completion, or the date on which the business expense was incurred, or by **January 15** for previous year travel.
- 5.2.4.** Reimbursements resulting in amounts less than and up to \$2.00 dollars may not be paid nor requested to be returned by the Employee, Elected or Appointed Officials.
- 5.2.5.** Time spent while travelling on City business (i.e. seminars, conferences, conventions, trainings or related travel) shall not be considered as overtime, except as provided in a collective agreement or terms and conditions of employment.

5.3. MEDICAL INSURANCE

- 5.3.1.** The City's Travel Benefit Plan for qualifying employees provides coverage for medical emergencies while travelling outside of province of residence, therefore additional insurance will not be reimbursed.
- 5.3.1.1.** Those without City benefits (i.e. probationary or contract employees) may be reimbursed travel insurance at the discretion of the approving authority.

5.4. CORPORATE PURCHASING CARD (P-CARD)

- 5.4.1. Unless authorized through the Purchasing Card Policy, the Corporate P-Card is not to be used for travel, to secure flight or hotel bookings, conference registration, meals or other related expenses under this policy.
- 5.4.2. Where travel and business expense payments are made using a corporate purchasing card; all provisions within this policy and the corporate purchasing card policy must be followed.

5.5. AUTHORIZATION TO TRAVEL

- 5.5.1. Travel Authorization and Advance Form CS.F1.06 must be completed by all employees to obtain pre-approval to travel, incur travel related expenses and/or to obtain an advance. Approval is required before any travel arrangements or related expenses are made.
- 5.5.2. Elected and appointed officials are exempt from obtaining pre-approval to travel via the Travel Authorization and Advance Form. When available, a copy of an alternative approval should be attached to the final reconciliation.

5.6. TRAVEL ADVANCES

- 5.6.1. Advances are intended to cover out of pocket expenses incurred during travel (e.g. meals, hotel, fuel, taxis, parking, etc). The advance should not exceed a reasonable estimate of the cost of the trip.
- 5.6.2. An advance will only be issued where an overnight stay is required. The preferred minimum level of cash advance is \$200.00; however, lesser amounts will be advanced.
- 5.6.3. Approved advances will not be processed greater than two (2) weeks prior to departure date.
 - 5.6.3.1. Advances should be submitted to Finance-Accounting Services Dept. for processing within 10 business days but no later than three (3) business days before departure, or payment will not be guaranteed.
- 5.6.4. Travel related expenses, such as flights and/or conference/seminar registration, which require personal payment greater than two (2) weeks prior to travel may be reimbursed via Business Expense Form. All receipts/invoices must be attached. For reporting and audit purposes, copies are to be retained and attached to the Travel Reimbursement Form.
- 5.6.5. Advances **will not** be issued for any portion of the travel expense related to spouse or other guests.
- 5.6.6. Travel advances resulting in \$0.00 balances (advance = actual travel costs), or amounts owed back to the City, must be reconciled. For amounts owed back to the City, payment (reimbursement) **must** be made within 30 days. The cashier's receipt must be attached to the Travel Reimbursement Form for audit purposes.

5.7. TRANSPORTATION

- 5.7.1. The most economical and practical method of transportation should be used while considering travel time (personal time/absence from work), accommodation and subsistence expense for each alternative. See '**Schedule A**', which is to be completed to include all reasonable options.
- 5.7.2. To request transportation that is not comparably the lowest cost, the traveller must justify that the premium is reasonable considering convenience and/or time factors (**Schedule A**).

5.7.3. PERSONAL VEHICLE

Use of a personal vehicle will be reimbursed at:

- 5.7.3.1. As applicable, a per kilometre rate as determined by a collective or association agreement.
- 5.7.3.2. In the absence of an applicable per kilometre rate determined by a collective or association agreement, the rate per kilometre will be in accordance with current year Canada Revenue Agency posted automobile allowance rates, with the following exception:
 - 5.7.3.2.1. Employees may elect to take their own vehicle in lieu of a lower cost rental vehicle. However, in these cases, the reimbursement will be restricted to the maximum of the vehicle rental rate plus applicable fuel costs with supporting receipts (see also Section 5.7.4).
- 5.7.3.3. Unless specified within a collective or association agreement, expenses relating to personal vehicles such as fuel (when claiming mileage), maintenance, repairs, insurance premiums (standard or extra), accident deductibles, etc. **will not** be reimbursed.
- 5.7.3.4. All employees, elected and/or appointed officials using their personal vehicle for City business are recommended to obtain advice on coverage from their insurer.
- 5.7.3.5. Travel to and from an employee's home to the normal work location is not considered travel for business purposes. To determine kilometres for mileage claim calculation purposes, the starting and/or ending point of any trip must be the address of the employee's normal place of employment.

5.7.4. VEHICLE RENTAL

- 5.7.4.1. Vehicle rental will be paid directly to the contracted vehicle rental company at actual cost as stated on the invoice. Vehicle size should be the most economical and practical considering distance and number of passengers.

Where vehicle is not available due to unforeseen circumstances, other vehicle rental companies may be considered and will be reimbursed at actual cost.

Additional insurance is not required and not eligible for payment. **The rental agreement should reference the Contract ID (where applicable) and must be registered under the name "The Corporation of the City of Windsor – Applicant Full Name/Department"** to be eligible for coverage under the City's insurance policy.

5.7.5. AIR TRAVEL

- 5.7.5.1. Travel by air will normally be reimbursed at the economy airfare rate. Upgrades to business class travel are typically at the traveller's expense, with the following exception:
 - If funds are available within the approved budget, flights outside of Canada and USA in excess of six (6) hours may be reimbursed at the business class level in recognition of the flight times involved.
- 5.7.5.2. Reasonable seat selection charges, one (1) checked personal baggage, and airport surcharges/fees will be reimbursed.

- 5.7.5.3. Overweight/Oversized bag fee for personal use, Seat upgrades (e.g. economy plus, premium, preferred, etc), travel trip insurance and change/cancellation fee are the responsibility of the employee and elected/appointed officials and will not be reimbursed.
- 5.7.5.4. Charges for air travel must be supported by submission of booking confirmation **and** receipt or proof of payment documentation (i.e. itemized charges/fees and taxes).
- 5.7.5.5. The City will not reimburse employees or elected/appointed officials for air tickets purchased using personal frequent flyer miles (e.g. Air Miles, Skymiles) or other similar reward programs.

5.7.6. RAIL TRAVEL

- 5.7.6.1. Travel by rail will normally be reimbursed at the economy rate. Upgrades to business class travel are typically at the traveller's expense, with the following exception:
 - Travel by business class rail may be considered for reimbursement where the cost does not exceed that of economy air travel for the same journey. Supporting documents required.

5.7.7. CITY VEHICLE

- 5.7.7.1. Use of a City vehicle is encouraged. Fuel will be reimbursed with supporting receipts. Internal departmental charges may apply.

5.7.8. GROUND TRANSPORTATION

- 5.7.8.1. Receipts are requested for all ground transportation expenditures. Reasonable expenses incurred for taxis, public transit, or equivalent ground transportation while on City business will be reimbursed.

5.8. VEHICLE FUEL

- 5.8.1. Where applicable, fuel will be reimbursed at actual cost. Original receipt must be provided. The use of online conversion calculator to determine fuel consumption will not be reimbursed.

5.9. ACCOMMODATION

- 5.9.1. Accommodations should be selected on the basis of practical location and reasonable cost.
- 5.9.2. Book online is the preferred method. Special rates such as Government, Corporate or Conference rates should be selected when available.
- 5.9.3. Accommodation with relatives or friends **will not** be reimbursed.
- 5.9.4. In the event of travel cancellation, the claimant may be held responsible and not be reimbursed for 'no show' charges resulting from failure to cancel a reservation.
- 5.9.5. Accommodation bookings through third-party booking sites (e.g. Expedia) or online lodging sites are generally paid in advance. Proof of payment documentation is required (i.e. itemized charges/fees and taxes). In addition, a statement of accommodation charges or bill confirming the dates stayed must be attached to the Travel Reimbursement Form.

- 5.9.6.** Private stays at the residence of a family member, relatives or friends while on City business are acceptable. No accommodation expense will be reimbursed for the same time period.

5.10. MEAL ALLOWANCE

- 5.10.1.** Meals will be reimbursed in accordance with Schedule B – Subsistence Per Diem Guidelines.
- 5.10.2.** Elected officials will be reimbursed an additional allowance in accordance with Schedule C – Other Daily Allowances.

5.11. INCIDENTAL EXPENDITURE

- 5.11.1.** Reasonable incidental expenditures will be reimbursed. Examples include: one telephone call per day home (except in cases of illness or other emergency), coin laundry, dry cleaning (when deemed necessary due to extended travel of greater than one week or unplanned overnight stays), meter parking, and internet access fees. **Itemized** receipts must be submitted when available.
- 5.11.2.** Reasonable and necessary emergency incidental expenditures, incurred while carrying out one's job duties, will be reimbursed with supporting **itemized** receipts.
- 5.11.3.** Charges incurred while using a personal cell phone for business use may be reimbursed provided an original copy of the cellular bill is submitted with the expense form. There is no reimbursement for monthly access charges and/or annual license fees.

5.12. LOCAL MILEAGE

- 5.12.1.** Prior verbal approval is required for local travel with the exception of routine, regular travel that is inherent within job duties/responsibilities.
- 5.12.2.** Employees or elected/appointed officials provided vehicle allowances are not entitled to local mileage reimbursement.
- 5.12.3.** Approved local mileage forms must be submitted to Payroll on a **quarterly** basis, no greater than three weeks after the close of each quarter and by **January 15** for previous year mileage.

5.13. THIRD PARTY REIMBURSEMENT

- 5.13.1.** Where all or a portion of travel and related expenses are to be paid by a third party, the employee and/or the Manager should provide appropriate details to the departmental Financial Planning Administrator (FPA) or designate to ensure timely and accurate claims submission and/or to facilitate the generation of an AR invoice to the funding organization.
- 5.13.2.** If using a personal vehicle, and mileage is an allowable expense for reimbursement as per agreement, the per kilometre rate will be as per collective or association agreement or the CRA prescribed rate.

5.14. CONFERENCES, SEMINARS, TRAINING

- 5.14.1.** The City will reimburse registration fees for approved courses, seminars, and conferences that are within the approved budget.
- 5.14.2.** Costs for other activities such as tours, social or sporting activities that are associated with the event, but not part of the registration fees, will not be reimbursed.

5.14.3. When more than one traveller is attending the same event, all attendees should:

- Coordinate travel arrangements
- Take advantage of group rates
- Individually submit a separate travel authorization/advance, business expense and travel reimbursement form.

5.14.4. Summary notes must be provided within 30 days of travel to the Approving Authority for any course, conference, or seminar attended. The summary should include, but is not limited to:

- Name, location and dates of the event
- Benefits to the City as a result of attendance
- An overall review of the event, **AND**
- A general recommendation for other City personnel.
- Summary is not required to be submitted to Finance.
- Summary reports should be made available as requested to other departmental staff for information purposes.

5.15. BUSINESS MEALS

5.15.1. Reimbursement for meals and **non-alcoholic** beverages during staff meetings will be considered under the following criteria:

5.15.1.1. It is determined, by management present, to be necessary. For example, a working meeting extended beyond four (4) hours.

5.15.1.2. Amounts are deemed reasonable and within the approved budget.

5.15.1.3. All attendees and the business purpose are detailed on the Business Expense Form or attachment. **Itemized** receipts must be submitted. Credit card receipts, providing the vendor and total expense only, will **not** be accepted.

5.15.2. Business meals including third parties will be reimbursed under the following circumstances:

5.15.2.1. Meal is determined to be necessary for business purposes and in the best interest of the City.

5.15.2.2. All attendees and the business purpose are detailed on the Business Expense Form or attachment. **Itemized** receipts must be submitted. Credit card receipts, providing the vendor and total expense only, will **not** be accepted.

5.16. BUSINESS MEETINGS / HOSTING

5.16.1. Alcohol is **not** an eligible expense for business meetings, social functions, or any other event attended or hosted exclusively by **City employees**, during or after business hours, on or off City premises.

5.16.1.1. For events hosted exclusively by City Employees (e.g. Star Committee Events), alcohol, food and other related expenses may be considered for reimbursement provided there is no net outlay of any City funds (event expenses are completely funded by the event revenue) **and** the following conditions are met:

- Each employee paid an amount to participate in the event.
- The event will take place after office business hours.

- Itemized receipts, reason for expenditures as well as other supporting documents must be provided.
- 5.16.2.** For business meetings and/or social functions between City employees and third parties, alcohol may be an eligible expense, provided pre-approval is obtained (see Section 5.16.2.2 for approving authorities). In deciding whether to pre-approve reimbursement for alcohol, consideration will be given to the following:
- The alcohol portion of the expense will be reasonable in relation to the number of guests and the nature of the function.
 - The expense is appropriate for the business and responsibilities of the individuals involved.
 - All attendees, the business purpose, and location are provided in writing.
 - The alcohol will be purchased and served at a premises to which a licence or permit to sell liquor, issued pursuant to the Liquor Licence Act, R.S.O. 1990, C.L.19 or other applicable legislation, applies.
 - The City's Municipal Alcohol Policy is complied with, as applicable.
- 5.16.2.1. Itemized** receipts and pre-approval documentation, are to accompany the Business Expense reimbursement form. Credit card receipts, providing the vendor and total expense only, will **not** be accepted.
- 5.16.2.2. Pre-approval** must be obtained in writing:
- For employees - from the CAO.
 - For the CAO - from the Mayor or designate.
 - Elected and appointed officials are exempt from obtaining pre-approval. All reimbursement claims must meet the criteria in Section 5.16.2 and are subject to review by the City Clerk.
- 5.16.3.** When a business, group or staff meeting is held at locations beyond the boundaries of Essex County with 2 or more employees present and breakfast, lunch, or dinner expense is incurred, the highest level employee incurring the cost must:
- Pay for all the expenses
 - Identify the names of the employees present in the meeting
 - Provide the business reason for the expenditure
- 5.16.3.1.** Individual employees must not claim the per diem or meal allowance.
- 5.16.4.** Facility rental fees, should no suitable City facility be available, are an allowable expense and should be paid directly to the third party by the City.

5.17. EMPLOYEE RECOGNITION / EVENTS

- 5.17.1.** The Corporate Leadership Team or designates may, at their discretion, contribute reasonable amounts towards retirements, employee departures, significant accomplishments, etc. as a means of promoting goodwill and positive morale amongst employees. Ensure funds are available within the approved budget. Pre-approval is required prior to incurring costs.
- 5.17.2.** Attendance at social events (including sports events, concerts, tours, etc.), or charitable venues will not be reimbursed. Exceptions may include community and/or 'guest speaker' events where City representation is expected and/or attendance will provide a benefit to the City.

5.18. PROTOCOL EXCHANGES FOR THIRD PARTIES

5.18.1. Pre-approval to provide token exchanges and/or memorabilia to third parties may be obtained under the following conditions:

- The expense is appropriate for the business and responsibilities of the individuals involved.
- The recipient, the business purpose, and item(s) given are provided in writing.

5.18.2. **Itemized** receipts are to accompany the Business Expense reimbursement form. Credit card receipts, providing the vendor and total expense only, will **not** be accepted.

5.18.3. Should the above conditions be met, pre-approval must be obtained in writing:

- For employees - from the CAO.
- For the CAO - from the Mayor, or designate.
- Elected and appointed officials are exempt from obtaining pre-approval. All reimbursement claims must meet the criteria in Section 5.18.1. and are subject to review by the City Clerk.

5.19. NON-REIMBURSABLE EXPENSES

The City **will not** reimburse employees or elected/appointed officials for:

5.19.1. Advances, travel and related expenses for spouse, relatives and/or other guests.

5.19.2. Personal items/baggage lost, stolen or damaged while travelling on City business.

5.19.3. Meals, when supplied on airlines, trains or included in accommodation, registration/ conference fees.

5.19.4. Personal expenses such as souvenirs, sightseeing tours, nightclubs, spectator events, etc.

5.19.5. Personal credit card interest charges.

5.19.6. Loss or damage to personal vehicle.

5.19.7. Tickets, fines and traffic violations.

5.19.8. Air/Rail tickets, accommodation, fuel and other related expenses purchased using personal loyalty or rewards points such as Air Miles, Petro points, etc.

6. **REPORTING**

6.1. Annually and after the year end close process is complete, the Accounting Services Dept. will prepare and submit a summary report to the CAO for travel outside Canada and USA and where travel and business expense claims of \$3,000 or more and mileage claims of \$1,000 or more are identified. The report will include the name of employee, department, destination, cost and other pertinent information.

7. **RECORDS**

7.1. Travel Authorization and Advance Form **CS.F1.06** must be attached to Travel Expense Reimbursement Form **CS.F2.06** and will become an accounts payable document.

7.2. Business Expense Voucher/Third Party Payment Form **CS.F4.06** becomes an Accounts Payable document. Copies relating to third party payments must be retained for attachment to the Travel Expense Reimbursement Form **CS.F2.06**.

7.3. Local Mileage Reimbursement Form **CS.F3.06** becomes a payroll document.

7.4. Course/Conference/Seminar Summary Report becomes a departmental document.

7.5. All travel and business expense records, reports and electronic files must be retained and filed in accordance with the City's "Schedule of Retention Periods for Records By-Law".

8. SCHEDULES

- 8.1. SCHEDULE A – Travel Mode Selection
- 8.2. SCHEDULE B – Subsistence Per Diem Guidelines
- 8.3. SCHEDULE C – Other Daily Allowances

9. REFERENCES AND RELATED DOCUMENTS

- 9.1. Travel and Business Expense Procedure CS.B6.06
- 9.2. Travel Authorization & Advance Form
- 9.3. Travel Expense Reimbursement Form (CDN Dollar)
- 9.4. Travel Expense Reimbursement Form (U.S. Dollar)
- 9.5. Local Mileage Reimbursement Form
- 9.6. Business Expense Voucher/Third Party Payment Form
- 9.7. Transit Windsor / City of Windsor Policies M104-2015
- 9.8. Code of Ethics/Conflict of Interest Policy
- 9.9. Fraud Policy and Protocol
- 9.10. Purchasing By-Law
- 9.11. Purchasing Card Program Policy
- 9.12. Municipal Alcohol Policy
- 9.13. Corporate Gift Policy

SCHEDULE A	TRAVEL MODE SELECTION
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The following chart demonstrates estimated total travel expense in comparison between reasonable transportation modes. Complete for all reasonable options.

DESCRIPTION	AIR	PERSONAL VEHICLE (1)		VEHICLE RENTAL (1)	RAIL	CITY VEHICLE
		MILEAGE	IN-LIEU OF V. RENTAL			
TRANSPORTATION	560	428.62	39.98 (full size)	39.98 (full size)	211.08	-
REGISTRATION	50	50	50	50	50	50
ACCOMMODATION	-	-	-	-	150	-
MEALS	75	75	75	75	110	75
FUEL	-	-	70	70	-	70
OTHER	40 (taxi)	40 (parking)	40 (parking)	40 (parking)	40 (taxi)	40 (parking)
TOTAL	\$725.00	\$593.62	\$274.98	\$274.98	\$561.08	\$235.00

NOTE 1: Vehicle rental must be completed if Personal vehicle is an option.

COMMENTS AND CONSIDERATIONS:	<p>Traveller wishes to spend only one (1) day in Toronto for a full day conference.</p> <ul style="list-style-type: none"> Vehicle rental is the lowest cost alternative, but will require 8 hours of driving in addition to the seminar. Air is the most expensive option, but meets the goal of same day departure and return. Rail is less expensive than air, but may result in an extra day's absence from work. City Vehicle is less expensive than vehicle rental, but may not be available.
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SCHEDULE B	SUBSISTENCE PER DIEM (Canada, USA, International destinations)
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MEAL	AMOUNT	GUIDELINES
Breakfast	\$15.00	If an employee is required to depart before 6:00 am and/or overnight stay.
Lunch	\$25.00	If an employee is required to depart before 12:00 noon and/or overnight stay.
Dinner	\$35.00	If an employee is unable to return home until after 6:00 pm, or an overnight stay.
TOTAL	\$75.00	Taxes and Gratuities included

Per diem rates will be adjusted for any meal allowances claimed under any applicable collective agreement.

SCHEDULE C	OTHER DAILY ALLOWANCES
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AMOUNT	GUIDELINES
\$50.00	Councillors allowance per diem – out-of-town travel
Per Section 5.7.3	Personal Vehicle