

**Manitoulin-Sudbury District Services Board  
POLICY & PROCEDURES MANUAL**

Section: C. Human Resources	Effective Date: <b>January 1, 2019</b>
Topic: 2. Pay and Performance	Replaces: Jan 1, 2011
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**POLICY**

It is the intent of the DSB to reimburse staff for any out-of pocket expenses, which have been incurred in the performance of their regular duties or on approved specific travel, provided that the amounts claimed are deemed reasonable under the circumstances.

**PROCEDURE**

Business travel will take place in the most economic and time efficient manner.

- DSB will not reimburse any personal expenditure, which is not allowable under CRA rules.
- Where employees are required to travel on DSB business they will submit a claim for these costs. However, travel costs between an employee's home and the regular place of work, including parking fees, will not be reimbursed.

**Travel Authorization**

- All travel out of the jurisdiction must be approved by the Manager of the department.
- All travel out of the Province must be approved by the Board Chair.
- Travel costs will be approved in advance based on an annually approved travel plan. If the plan is to be varied or if unexpected travel costs arise, separate approval will be requested. When travel has occurred, the expenses will be counter signed by the original approving person or designated person.

<b>Position</b>	<b>Travel Approved by</b>	<b>Expense Request Counter Signed</b>
CAO	Board Chair	Board Chair
Directors / Managers	CAO	CAO
Supervisors	Manager	Manager
Staff	Supervisor or Manager	Supervisor or Manager

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## **Expense Reports**

- Travel accounts must be submitted within 60 days and cannot be accumulated. Expense reports not submitted on time may not be reimbursed. Any expenses for the calendar year must be submitted before January 15<sup>th</sup> of the following year or will not be reimbursed.

## **Reporting Requirements:**

- All employees traveling will have some method of reporting the results of their travel. Union staff will share the results of visits through the proper completion of their calendar **and will submit a weekly calendar along with their expense request.**
- Staff attending educational courses will be expected to share the results of their attendance with their immediate supervisor.

## **Management Employees' Reporting Requirements**

- The CAO, Directors and Managers must retain the agenda/minutes/programs of any conference/seminar/training event they attend.
- The CAO, Directors, Managers and Supervisors will submit a weekly calendar along with their expense request. The calendars should act as a cross-reference for the requested expense reimbursement.
- The CAO, Directors and Managers will indicate on the expense claim form the general activity for each date so we can track the impact of membership on committees or the impact of provincial initiatives.

## **Shared Travel**

Periodically, two or more staff may be traveling to a single location. In those cases, if scheduling permits, staff are expected to travel together. When scheduling **prevents** shared travel, the appropriate supervisor must be advised in advance of the trip as to the reasons why. For large functions, staff will be advised as to how expenses will be approved.

- Staff in area offices should rotate the driving to insure and promote fairness.

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- If the staff involved decide they do not want to travel together, they will each be reimbursed for equal shares of the total **kilometrage** cost of the trip. Any alternate arrangement must be approved by the Supervisor/Manager.

### Receipts

- All expenditures for which reimbursement is requested must be supported by original detailed receipts (not just credit card receipt).
- Should the original receipt not be available, a short written explanation should be noted on the expense claim. Payment of such an expense is at the discretion of the approving authority.
- Items for which receipts are not available such as gratuities and **kilometrage** should be deemed reasonable under the circumstances.

### Use of Personal Vehicle

- Compensation for the use of an employee-owned vehicle will be made based on the **kilometrage** rates below. These rates are all-inclusive (usage, fuel, insurance, etc.) and reviewed regularly by the Board and subject to change based on CRA guidelines:

<u>Km Driven per Calendar Year</u>	<u>Rate Paid</u>
0 to 5,000 km	\$0.52 per km
5,000 km +	\$0.46 per km

- No reimbursement shall be made for traffic or parking violations, or items normally covered under a comprehensive personal vehicle insurance policy, or any insurance deductibles.
- During normal business hours, an employee shall be reimbursed for all distances travelled when the employee starts at their normal place of work and ends at their normal place of work.
- Where an employee's business results in them having a meeting out of the office, and where the timing of the meeting results in them either leaving from home or returning to home Kilometrage will be provided based on the following:
  1. When leaving from home to attend a meeting, the distance travelled to the meeting either from home (permanent residence) or their

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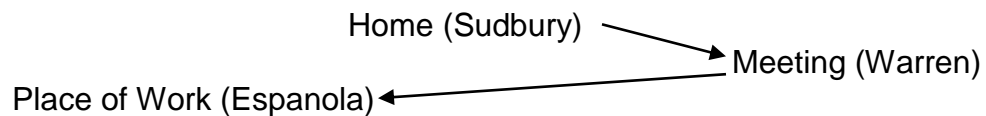
place of work (whichever is closer) to the meeting. Then after the meeting the distance travelled to your final destination (home or place of work).

2. When leaving work to attend a meeting, the distance travelled to the location of the meeting. Then after the meeting either the distance travelled to your home (permanent residence) or place of work (whichever is closer).

- **For greater clarity on the above, please refer to the examples below.**

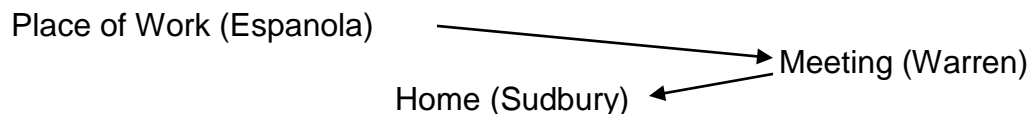
- A. Employee A works in Espanola but lives in Sudbury. They have a morning meeting in Warren. According to the above when leaving home to attend a meeting an employee may claim from their home or place of work, (whichever is closer) to the meeting.

In this case Employee A may claim from their Home (Sudbury) to place of meeting (Warren), and then to their place of work (Espanola), as long as they returned to Espanola to continue their work day.



- B. Employee A works in Espanola but lives in Sudbury. They have an afternoon meeting in Sudbury and started their work day in Espanola. According to the above Employee A may claim when leaving work to attend a meeting, the distance travelled to the location of the meeting, then after the meeting either the distance travelled to their home (permanent residence) or place of work (whichever is closer).

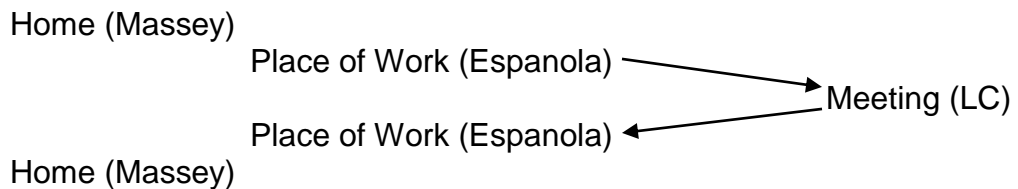
In this case Employee A may claim from their place of work (Espanola) to place of the meeting (Sudbury), and then to their Home in Sudbury as long as they return home after the meeting.



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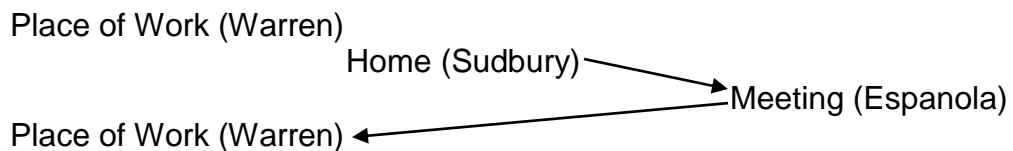
**C.** Employee B works in Espanola but lives in Massey. They have a morning meeting in Little Current. According to the above when leaving home to attend a meeting an employee may claim from their home or place of work, (whichever is closer) to the meeting.

In this case Employee B may claim from their place of work (Espanola) to place of meeting (Little Current) and then back to their place of work (Espanola). In this case their regular place of work is closer to the meeting than their permanent residence.



**D.** Employee C works in Warren but lives in Sudbury. They have a morning meeting in Espanola. According to the above when leaving home to attend a meeting an employee may claim from their home or place of work, whichever is closer to the meeting.

In this case Employee C may claim from their Home (Sudbury) to place of the meeting (Espanola), and then to their place of work (Warren) as long as they returned to Warren to continue their work day.



### **Rental Vehicles and Taxis**

- Rental vehicles should be used when other methods of transportation, such as DSB owned vehicles, are not available or where a rental vehicle is the lowest cost alternative. Rental vehicle collision insurance should be obtained.

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- Rental vehicles should be mid-size models. Exceptions may be allowed depending on weather, location and reason for use.
- Reasonable use should be made of taxis and airport limousines. Where possible, hotel shuttles or airport buses should be used.

### **Accommodation Expenses**

- The expenses actually incurred for overnight accommodations will be reimbursed provided that the standard accommodation is considered reasonable by the approving authority.

Employees should always ask for the lowest possible rate (e.g. government rates may be lower than conference and regular rates).

Employees will be reimbursed for **\$75** per night for private accommodations.

### **Meal Expenses**

- The maximum per meal and/or per day is outlined below and includes all taxes and gratuities.

For travel within the Districts of Manitoulin <b>and</b> Sudbury		For Travel outside the Districts of Manitoulin <b>and</b> Sudbury	
Breakfast	\$10.00	Breakfast	\$12.00
Lunch	\$15.00	Lunch	\$18.00
Dinner	\$25.00	Dinner	\$30.00
Total	\$50.00	Total	\$60.00

- Employees are not required to submit receipts with their expense accounts.
- Employees are eligible to claim the per day maximum if they are away from home for all three meals which must include an overnight stay.
- Employees may only claim breakfast if their travel time requires them to leave their home or their workplace whichever is closest to their destination 2 hours prior to their normal shift start time. Employees may only claim dinner if they are unable to return home or to their workplace from their trip, whichever is closest, within 2 hours of their normal shift end time.
- Employees will not be reimbursed for meals which exceed the amounts approved above. The CAO may approve exceptions under extenuating

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circumstances.

- Meals will not be reimbursed for travel within 25 km of your home reporting office. Any exception requires the CAO approval.
- Where an employee performs more than two hours of overtime work continuous with and following the employee's shift, the employee shall receive a meal allowance of \$12.00.
- Where meals are included in conferences or meetings, no meal claims can be made. The same holds true for travel that does not necessitate the employee to be away from home during all three meals.

### **Parking**

- Parking fees incurred when traveling on DSB business are considered to be an eligible expense. Receipts are required for reimbursement.

### **Personal Phone Calls**

- When an employee is travelling on DSB business and is required to stay overnight in a hotel, they will be allowed one personal call per night, to call their family, to a maximum cost of \$15. A receipt or proof will be required.

### **Non-Reimbursable Expenditures**

- No employee will be reimbursed for the following types of expenditures:
  - Alcoholic Beverages
  - Dry Cleaning/Laundry
  - Entertainment

### **Allowances are paid by request only**

- Individuals are not obligated to request an allowance if they choose not to. However, once a travel payment request has been submitted, the matter is considered closed and no retroactive payments for unclaimed allowances will be honoured beyond the 60-day period.
- Management staff may on an irregular basis take staff to lunch if they are engaged in staff meetings or training. Staff will not individually submit for this lunch; it should be submitted by the most Senior Management staff person in attendance.

### **Advances**

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- The CAO, Directors, Managers and staff will, upon their request, be issued an advance for travel expense. It will be determined by the requestor's immediate supervisor whether this advance will be a one-time advance or a standing advance. A one-time advance will be used when the requestor is not required to travel on an ongoing basis.
- A one-time advance will be recouped upon the submission of the expense claim for the intended travel.
- Standing advances will be reviewed annually and determined whether still required. If no longer required, the supervisor will meet with the requestor to negotiate a repayment schedule. The repayment schedule is not to exceed 2 years. The requestor will sign the Repayment Agreement (see attached) and a copy will be sent to finance and HR.

### **Definitions**

“Regular place of work” refers to the location where the employee must report on a regular basis.



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## **CASH ADVANCE REPAYMENT AGREEMENT**

Employee: \_\_\_\_\_

I hereby acknowledge that I have an outstanding cash advance in the amount of \_\_\_\_\_ which was received on \_\_\_\_\_. I acknowledge that I no longer require this cash advance for travel purposes.

I agree to a payroll deduction in the amount of \_\_\_\_\_ effective \_\_\_\_\_, 2015 until the entire amount is repaid.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_ Date: \_\_\_\_\_