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# Travel, Education & Other Allowable Expenses

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## PURPOSE/RATIONALE

The purpose of this policy is to establish and define the limits and the conditions related to travel; to guide the selection of the most cost effective means of travel; to identify allowable expenses for travel and education and to define other allowable expenses; and to establish authority and criteria for pre-approval of travel requests.

## SCOPE/LIMITS

- This policy applies to all Library employees, volunteers and Board and committee members.
- For the purposes of this policy, “allowable expenses” mean Library-related expenses that have been paid directly by or on behalf of employees, board members, volunteers and visitors.
- For the purposes of this policy, “performance of his/her duties” shall refer to those duties performed by an employee, board member and volunteer related to Library business and as expected by their assigned role. Such duties shall include attendance at events related to professional development or training that has been approved or acting as a Library representative.
- It shall be confirmed by the appropriate budget authority that expenditures incurred in relation to this policy have sufficient funds in place in the budget.

## PRINCIPLES

- The Chief Executive Officer (CEO) shall incur travel, education and other allowable expenses as required and will submit an expense report and receipts for such expenses at the next scheduled board meeting for review and approval by the Chair of the Board or designate.
- All other employees must receive the prior approval of their supervisor and the Manager of Human Resources for all travel and education expenses using the Approval/Claim Form for Travel and Education Expenses.
- Travel, education and other allowable expenses shall only be reimbursed upon the submission of a properly completed and approved expense report (refer to Forms section below). The expense report must be accompanied by original vouchers and invoices (excluding per diem and mileage rates) and should be submitted to accounts payable.

- Standing approval may be granted in circumstances where employees have approval for sitting on provincial or national committees or in situations where a series of trips can be scheduled, it can be granted for the duration of the commitment.
- Travel on Library business should be conducted in the most cost-effective manner that is feasible for the circumstances. Groups travelling together should consciously attempt to pool resources wherever possible, i.e. carpooling for on-island or lower mainland travelling or sharing transport to and from airport.
- The greatest possible flexibility in arranging for the least expensive fares will be a chief consideration when entering into an arrangement with a travel agent or consultant.
- Travel discounts, such as airline frequent flyer, hotel and automobile rental bonus points which are accumulated by employees while travelling, must not be used for personal benefit. Such discounts must only be applied against future Library travel.
- Allowable distance and per diem rates will be aligned with other government agencies and will be reviewed annually.
- All protocol related expenses require the prior approval of the CEO. Claims for alcohol will only be considered in circumstances where protocol dictates that alcohol be provided.

### **TRAVEL & OTHER ALLOWABLE EXPENSES**

- **Air Travel**
  - Economy class of air travel is to be used in all cases.
  - Necessary layovers to achieve savings can be booked. However, accommodation and meal costs for the additional layover days will be reimbursed to an amount not to exceed the original savings.
  - Flights should be booked as far in advance as possible to obtain the best rate. When seat sales are discovered, this information should be shared with those who may be travelling to the same location.
  - Flight (life) insurance will not be reimbursed. If purchased, it is deemed the responsibility of the employee.
  - Flight cancellation insurance will not be reimbursed.
- **Meals**
  - During the course of travel during the performance of his/her duties, employees and board members may be reimbursed for the cost of meals up to the maximum per diem rates allowable for breakfast, lunch and dinner.
  - Receipts for actual costs may be submitted (which are less than the per diem rate) or the per diem rate may be claimed without receipts.
  - Gratuities are allowable expenses (up to the per diem maximum) and, as a general rule, should not exceed 15% of the total bill.
  - Per diem rates, forms and procedures are available online through the Finance Department.
- **Incidental Expenses**
  - Upon submission of receipts, costs for entry visas and airport taxes will be reimbursed.
  - No reimbursement will be made for parking tickets, traffic fines, tow charges, repairs or insurance deductions related to an accident.



- Exceptions may be made for parking tickets incurred by a Library shuttle vehicle incurred as a result of a condition or circumstance outside of the shuttle driver's control. Exceptions will be approved on a case-by-case basis by the appropriate supervisor.
- **Mileage Rate**
  - A Kilometre Chart, mileage rate and procedures are available online through the Finance Department. The rate will be automatically aligned with the CRA (Canada Revenue Agency) automobile allowance rate for the province of British Columbia.
  - This allowance is intended to cover gas, maintenance and any insurance costs associated with operating a personal vehicle.
  - Reimbursement for distance travelled on Library business shall be paid to employees and volunteers who are required to use their own vehicles in the performance of their duties. Board members may be reimbursed for travel expenses related to specific trips made on behalf of the Library Board. The Library does not reimburse for distance travelled from an employee's residence to assigned place of work or return, nor does the Library reimburse for distance travelled from a Board member's place of work to the assigned Board meeting location or return.
  - Mileage shall be reimbursed when an employee or volunteer is required to travel to another Library location other than his/her normal work location for Library business or other location in the performance of his/her duties. He/she will be reimbursed for two-way travel expenses to and from the second location.
  - Where carpooling has occurred, only the owner of the vehicle may submit distance claims.
- **Taxi Fares**
  - Taxi fares shall be reimbursed during the course of travel for Board members and employees travelling out-of-town during the performance of their duties.
  - Taxi fares shall be reimbursed when an employee or volunteer is required to travel to another Library location other than his/her normal work location for Library business or other location in the performance of his/her duties and when no other travel arrangement is available.
- **Parking**
  - Parking shall be reimbursed during the course of travel for Board members and employees travelling out-of-town during the performance of their duties.
  - Parking shall be reimbursed when an employee or volunteer is required to travel to another Library location other than his/her normal work location for Library business or other location in the performance of his/her duties.
  - The Library will pay for parking expenses of Board members who park in the City of Victoria parking lot located below the Central branch while attending Board, committee and other meetings related to the performance of their duties. Parking stamps are obtained from the Executive Assistance to allow exit from the parking lot.
- **Accommodations**
  - Accommodations will be reimbursed for single occupancy. Original receipts must be submitted. Where one or more employees have shared accommodation, receipts should be clearly denoted for shared costs.
  - If staying at a private home, a rate of \$25.00 per night will be reimbursed with no receipt required.



- **Insurances**
  - Coverage of up to \$1,000,000 is currently part of the extended health care plan the Library provides. Reimbursement for out-of -province medical insurance would be made only if the individual is not enrolled in this plan.
- **Alcohol**
  - No claim for alcoholic beverages will be accepted with the exception of special protocol functions that have prior approval of the CEO.
- **Education**
  - Education expenses refer to all professional development expenses, other than travel costs incurred concurrently, including, but not limited to conference registration, courses and workshops.
  - All employees must receive the prior approval of their supervisor and the Personnel Officer for all education expenses using the Approval/Claim Form for Travel and Education Expenses.
  - Whenever possible, employees shall include education expenses, including costs, if known, in their Training and Development plan included in their Performance Plan for the current year and one subsequent year. Such plans are discussed with the employee's supervisor and approved training and development plans are included in the final Performance Plan. Inclusion of education costs in the performance plan will provide the ability for advanced planning and coordination of all employee professional development and prioritization and funding for such requests.
- **Hospitality Expenditures**
  - Meal costs incurred during the course of travel are included in this policy under Section A. Travel and Other Allowable Expenses, part a. and are considered separate from this section of the policy.
  - Reasonable hospitality expenses for food, beverages, gifts, and social or recreational activities may be reimbursed if such expenses are deemed to contribute to the efficiency and effectiveness in achieving the Library's activities and strategic goals.
  - Gratuities are allowable expenses when appropriate (e.g. for food that is delivered) and, as a general rule, should not exceed 15% of the total bill.
  - To incur hospitality costs on behalf of the Library, employees must have advance authority which is either a clear condition of the position held or is given by the appropriate authority (minimally, senior management level).
  - Alcohol is not normally considered an allowance expense, with the exception of special situation that have the prior approval of the CEO.
  - All persons incurring a hospitality expense on behalf of the Library are expected to exercise reasonable care and judgment.
  - Costs related to department social entertainment (e.g. employee birthday) are normally the responsibility of the employees attending the event.

## **PAYMENT AND REIMBURSEMENT**

- **Receipts**
  - Receipts are required for all expense items unless claiming an advance, per diem, mileage allowance, parking meters, cash gratuities or if it has been otherwise noted in this policy that no receipt is required.
  - In some circumstances, reimbursement will be made for expense items under \$10.00 without a receipt, in which case, a description of such



expenses is required, with the exception of allowances.

- Original receipts are required; photocopies or facsimiles of receipts are not acceptable. Credit card sales slips, credit card statements, cancelled cheques, airline itinerary confirmations or fare quotes are not acceptable.
- **Advances**
  - If required, advance monies may be requested for an amount not less than \$200. Two (2) weeks are required for processing and advances are issued only in Canadian dollars.
- **Employee Purchase Card**
  - Travel and education expenditures may be paid using an Employee Purchase Card issued by the Library. Such expenditures shall be recorded on the Approval/Claim Form for Travel and Education Expenses.
  - Other allowable expenditures may be paid using an Employee Purchase Card issued by the Library. All receipts should be submitted in accordance with established procedures for the Employee Purchase Card (refer to Policy 3.6 – Purchasing, APPENDIX A).

### **EXPENDITURE AUDITS**

In order to ensure that controls are in place and properly executed, the Finance department or the Library's external auditors will periodically perform unannounced audits of selected expenditures.

### **FORMS**

Approval/Claim form for Travel and Education Expenses  
Mileage Reimbursement Form  
Cheque Requisition Form  
Board member Expense Claim Form  
Volunteer Expense Claim Form

**Approved by the Greater Victoria Public Library Board:**

**November 18, 2008**

**Reviewed by the Policy & Program Development Committee:**

**November 12, 2008**

**Amended by the Greater Victoria Public Library Board:**