



## ADMINISTRATIVE PROCEDURE

**PROCEDURE NUMBER: D-9**

### **EMPLOYEE TRAVEL AND EXPENSE REIMBURSEMENT PROCEDURE**

#### **1.0 PURPOSE**

This procedure is designed to assist employees requesting reimbursement of expenses incurred while conducting Resort Municipality of Whistler ("RMOW") business activities.

The RMOW expects employees to act responsibly and ensure that expenses are proper, reasonable and necessary. RMOW will reimburse employees for reasonable expenses that have been appropriately approved and submitted as per this procedure. This includes, for example: travel fares, accommodations, meals, telephone charges, mileage, and purchases made on behalf of the organization.

#### **2.0 GENERAL GUIDELINES**

- 2.1** Non-travel expenses should be limited to expenses incurred where there is no RMOW Purchasing Card available and where the employee is not able to provide a purchase order for billing purposes. Expenses under \$25 should be submitted following the petty cash procedure.
- 2.2** Original detailed receipts are required for reimbursement of all expenses. When paying by credit card both a detailed bill and a credit card receipt are required if a tip is present.
- 2.3** Expense summaries must be submitted with receipts and approved by the employee's Supervisor or Manager within the approval limits of the RMOW procurement policy.
- 2.4** All expenses and summaries must be submitted within 30 days to Accounts Payable for payment.
- 2.5** All expense reimbursement submissions must be made using the current version of the "employee expense" form. Information must include:
  - a) The nature of the expense
  - b) The name and titles of the individuals involved, other than submitter
  - c) The purpose for the expenditure

### **3.0 TRAVEL GUIDELINES**

- 3.1** Employees are encouraged to select modes of transportation that minimize costs and greenhouse gas emissions. Wherever possible regional transit and car sharing should be utilized.
- 3.2** Employees must receive advance approval from their Manager to travel in their personal vehicle. It is more economical to use a municipal vehicle when available. Contact the Central Services Supervisor for municipal vehicle options. Employees must have their driver's abstract on file with the Human Resources Department in order to drive a municipal vehicle.
- 3.3** If employees use their personal vehicle for business travel, mileage will be reimbursed as per the CRA Kilometric Rates applicable to the Directive on Travel. Appropriate parking fees will also be reimbursed. The RMOW will not be responsible for fuel, maintenance, repair, traffic parking violations or other costs related to a personal automobile
- 3.4** Employees are encouraged to travel to meetings together in order to reduce total expenses. Occasionally employees will be required to travel separately at the direction of their Manager. If employees choose to travel separately they are eligible to split the mileage reimbursement
- 3.5** If a car rental is required, employees will be reimbursed for the rental and fuel costs.
- 3.6** For air travel all flights must be booked in economy class, at the best possible rates for the dates of travel. It is expected that air travel will be planned well in advance, to avoid any last minute booking premium.
- 3.7** Employees will be reimbursed for reasonable hotel accommodation. Provincial Government rates should be requested at time of booking.
- 3.8** Travel for any purpose outside the province of British Columbia requires written approval from the Chief Administrative Officer (CAO) before any costs are incurred.

### **4.0 PER DIEM**

- 4.1** Rates: Employees are entitled to a daily per diem rates as described in Appendix A.
- 4.2** The per diem must be reduced for any meals provided as part of a conference/function using the guidelines also included in Appendix A.
- 4.3** For part day travel the employee may claim a per diem for each meal period required using the above rates.
- 4.4** Incidental expenses not covered in the travel procedure may not be claimed.
- 4.5** No receipts are required when claiming per diem reimbursements.

## **5.0 NON REIMBURSABLE**

**5.1** The following list includes examples of non-reimbursable expenses:

- a) Personal travel insurance
- b) Alcohol
- c) Personal credit or loyalty card fees or memberships
- d) Passport applications
- e) Personal reading materials
- f) Childcare
- g) Toiletries, cosmetics, or grooming products
- h) Expenses occurred by spouses, children, or relatives
- i) In-room movies or video games
- j) Sporting activities, shows, etc.

## **6.0 TRAINING AND DEVELOPMENT ACTIVITY GUIDELINES**

- 6.1** Prior to signing up for any training and development activities, employees are required to obtain the permission of their supervisor. If the cost of the training and development activity is greater than \$500 the employee must fill out the Permission to Attend Conference/Course form and obtain the approval of their Supervisor, Manager and General Manager prior to registering for the activity.
- 6.2** Where there is no General Manager overseeing a division, The CAO may delegate the approval of the Permission to Attend Conference or Course form to the appropriate Director.
- 6.3** The approval form must be attached to the supplier invoice or employee expense report for the education/conference reimbursement.
- 6.4** A copy of the form should be forwarded to HR to be included in the employee file.
- 6.5** Staff should seek training opportunities or attend conferences within British Columbia.
- 6.6** In rare and exceptional circumstances where conferences or training is planned outside British Columbia it requires the advance approval of the employee's Supervisor, General Manager and the CAO.
- 6.7** Mandatory courses (as determined by the employee's Supervisor, Manager and General Manager) will be reimbursed 100% upon enrolment.
- 6.8** Non mandatory courses will be reimbursed 50% of the course fee upon enrolment and up to the balance paid upon successful completion of the course.
- 6.9** In some cases the municipality will not cover 100% of course fees and a cost sharing agreement may be reached between the affected employee and manager.
- 6.10** Non mandatory courses may not be purchased via a Purchasing Card.

**7.0 INTERPRETATION**

- 7.1 Under exceptional circumstances requests for reimbursement of expenses that are not in compliance with the above guidelines may be approved by the employee's General Manager if there is significant need and benefit to the organization. Advance notice should be given wherever possible. Unapproved expenses will be at the cost of the employee.
- 7.2 Any questions related to the content of this policy or its interpretation should be directed to the Director of Finance or the Director of Human Resources.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Carlee Price  
Director of Finance

\_\_\_\_\_  
Virginia Cullen  
Chief Administrative Officer

## Schedule A

*Per diem amounts are informed by Provincial government practices, and those in place at other municipalities. Currently these are:*

<b>Per Diem Rate</b>	<b>Amount</b>	<b>Currency</b>
Canada	\$71.00	CAD
USA & Mexico	\$71.00	USD
Outside North America	\$83.00	USD

*Per meal amounts: these are used to reduce the reimbursable per diem where each is provided as part of a conference/event. These also inform the amount of reimbursement for partial days of travel.*

	<b>Canada</b>	<b>USA &amp; Mexico</b>	<b>Non North America</b>
Breakfast	\$16.00	\$16.00	\$19.00
Lunch	\$20.00	\$20.00	\$23.00
Dinner	\$35.00	\$35.00	\$41.00
Full Day	\$71.00	\$71.00	\$83.00
Currency	CAD	USD	USD

*Mileage reimbursement amounts are consistent with the CRA Kilometric rates used for the application of the Directive on Travel.*