
Subject: Updates to Employee Expense Policy

Report to: Corporate Services Committee

Report date: Wednesday, November 6, 2019

Recommendations

1. That Policy C-F-007 (C3-E02) Expenses – Reimbursement of (Appendix 1 of Report CSD 45-2019) **BE REPEALED**; and
2. That the Employee Travel and Expense Policy (Appendix 2 of Report CSD 45-2019) **BE APPROVED**.

Key Facts

- The purpose of this report is to seek Council's approval on a new corporate Employee Travel and Expense Policy.
- The current policy C-F-007 (C3-E02) Expenses - Reimbursements of has not been updated since May 2005.
- The new policy complies with the Region's Corporate Policy Framework (C-A-001) and promotes accountability, transparency, value for money, and fairness.

Financial Considerations

There are no direct financial implications to updating the employee expense policy. All expenses reimbursed to employees are to have been provided for in the current year's Council-approved operating or capital budget. Those budgets may vary by year and it is up to the departments to accommodate expense reimbursements within those budgets.

Analysis

The current policy C-F-007 (formerly C3-E02) Expenses – Reimbursements of was last revised in May 2005. It does not conform to the Region's Corporate Policy Framework (C-A-001) that was adopted in March 2017 (see Appendix 3), nor does it align with the electronic reimbursement processes used at the Region since PeopleSoft Financials was implemented in February 2016.

As such, staff completed a scan of comparable policies from Southern Ontario municipalities, colleges, and universities. Colleagues at participating members of Municipal Benchmarking Network Canada (MBNCanada) and Municipal Finance Officers' Association (MFOA) were engaged in a review of certain financial best

practices. We also solicited informal feedback on expense reimbursement pain points from various levels of employees across all Region departments, including front line staff, management, and program financial specialists. The final draft (Appendix 2) was vetted by staff in procurement, human resources, legal, clerks, and finance, as well as by the Corporate Leadership Team (CLT). The scan indicated that much of what has been included in this new framework is already in place in many areas of the organization; by undertaking these updates we are seeking to formalize for employees some financial best practices related to expenses.

This comprehensive review resulted in a high level policy that promotes accountability, transparency, value for money, and fairness, with a separate, much more detailed procedure that supports the purpose of the policy and provides clear direction to employees regarding how travel and expense reimbursement is managed at the Region.

Under the Corporate Policy Framework, we have removed the procedural items from the policy so that the new version is positioned to provide a context for decision-making as related to the Region's mission, value, and goals. The Framework also defines that Council approves corporate policies and CLT approves the related procedure. Although under this structure CLT is now responsible for approving the specific definitions of eligible and ineligible expenditures for Region employees, CLT will be bound by the guidance of the Council-approved policy.

The separate procedure has been updated, is reflective of the research completed by staff, and endeavours to eliminate any ambiguity that existed under the current policy that may have resulted in inconsistent application by approvers or confusion on the part of employees regarding whether an item could be expensed. CLT approved the policy and procedure in principle on October 10, 2019 and is recommending the policy to Corporate Services Committee before it proceeds for Council approval.

For Council's information, although the procedure does not require Council approval, where possible staff has mirrored definitions of eligible expenses and aligned rates in the new procedure with those in the Regional Council Expense Policy. In particular, under the current employee policy and the Council expense policy, the mileage rate was set by CSD 120-2013 (Appendix 4) to be one year behind the Canada Revenue Agency (CRA) automobile allowance rates. The new employee expense procedure continues with that same rate. With respect to per diems, the rate in the current policy for employees is \$65 per day. In the new procedure, this rate has been increased to \$75 per day to align with the proposed reduced Council expense policy per diem rate. As also recommended in updates to the Council expense policy, the employee per diem rate will be indexed to inflation once per term of Council. According to the staff scan, this alignment of employee and Council per diem rates corresponds to what many comparable municipalities have done.

Alternatives Reviewed

Council could choose to continue with the use of C-F-007 Expenses – Reimbursements of. This is not recommended given the age of the policy and the need for alignment with internal policy and financial best practices.

Relationship to Council Strategic Priorities

This report ties to the Council Strategic Priority of Sustainable and Engaging Government, in particular with the objectives to promote an organizational culture that values continuous improvement and to foster financial stability.

Other Pertinent Reports

CSD 120-2013 Reimbursable Mileage Two-Tier Rates

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Acting Chief Administrative Officer

This report was prepared in consultation with department representatives from Procurement, Human Resources, Legal, Clerks, and Finance, and with the Corporate Leadership Team (CLT), and reviewed by Helen Chamberlain, Director, Financial Management and Planning, Deputy Treasurer.

Appendices

Appendix 1	C-F-007 (C3-E02) Expenses – Reimbursement of
Appendix 2	Employee Travel and Expense Policy
Appendix 3	C-A-001 Corporate Policy Framework
Appendix 4	CSD 120-2013 Reimbursable Mileage Two-Tier Rates

SECTION

GENERAL ADMINISTRATION

NAME OF POLICY

EXPENSES - REIMBURSEMENT OF

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DEVELOPED BY: CORPORATE SERVICES DEPARTMENT

APPROVED BY: REGIONAL COUNCIL

DATE: NOVEMBER 18, 1981

EFFECTIVE DATE: FEBRUARY 8, 1988

LATEST REVISION: MAY 12, 2005

POLICY STATEMENT

It is corporate policy to reimburse employees of the Region for expenses incurred while engaged on authorized Regional business. The Region values continuous learning and self improvement and strives to promote a culture supportive of these goals. Such expenses must be reasonable in the circumstances and must be reflective of the Regional Ethics Policy.

PURPOSE

To establish specific procedures and guidelines with regard to the **eligibility** of expenses incurred by employees for the following:

1. Attendance at conferences, conventions, seminars and training program;
2. Expenditures related to meetings, travel, meals, hospitality and miscellaneous expenses.

POLICY

1. Conferences, Conventions, Seminars and Training Courses

The Region will **finance** costs for the items listed below where approval has been granted to attend the function (as per Training and Development Policy C3.T01.7) and an amount has been allocated in the current budget to provide for the following related items:

- (a) Transportation - Depending on economy and time, either:

SECTION	NAME OF POLICY
GENERAL ADMINISTRATION	EXPENSES - REIMBURSEMENT OF

- (i) economy airfare, first class rail fare including taxi fares to and from terminals or parking where required, or
- (ii) mileage rate for personal automobile usage and parking, or
- (iii) rented automobile and parking actual cost.

Every effort should be made to share travel costs where more than one person is travelling to the same destination.

Note: If a person chooses a more expensive means of transportation, only the most economical equivalent charges will be allowed. For example, if a person chooses to drive to a destination where it is more economical to use air transportation, only the equivalent air transportation and taxi charges will be permitted. In the event of exceptional circumstances for example last minute travel, more expensive transportation will be allowed if approved by the Commissioner or C.A.O.

Calculation of Mileage:

If the trip does not align with the beginning or end of the business day, actual kilometres will be used to calculate the mileage reimbursement.

If the trip is at either the beginning or end of the business day, the mileage calculation will be based on the lesser of the actual distance from the employee's home to the destination or the distance from the employees normal work location to the destination.

- (b) Accommodation - Where overnight accommodation is required, the single room rate will be paid and must be accompanied by appropriate receipts.
- (c) Registration - Single rate registration only.
- (d) Daily Expense Allowance - A \$65.00 per diem rate will be paid to each employee attending an authorized and approved (as per Training and Development Policy C3.T01.7) conference, convention, seminar or training program of more than one day duration.

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GENERAL ADMINISTRATION

EXPENSES - REIMBURSEMENT OF

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Where all meals are included in registration fees, the per diem rate is not applicable and other "out-of-pocket" expenses are to be claimed as set out in Item 1(e) - Other Expenses.

Where some meals are included in registration fees, the allocation for included meals shall be deducted from the daily expense allowance. Guidelines should be as follows:

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$30.00
Incidentals	\$10.00
	\$65.00

There shall be no reimbursement for any meal expenditure incurred during the time that an employee is entitled to a per diem allowance.

The daily rate allowance is to be calculated on a 24-hour basis and not a working day basis. It shall be paid from the time of leaving for the function until the time of arrival home, to the nearest 1/2 day.

All expenses incurred while attending a Conference, Convention, Seminar or Training program are to be charged directly to the Conference, Convention, Seminar or Training account.

- (e) Actual expenditures incurred may be reimbursed in lieu of the per diem rate however, such expenditures must be reasonable in the circumstances.
- (f) Monetary Exchange Costs - Exchange costs will be allowed at the prevailing rates in order to convert Canadian dollars to other currencies (primarily to U.S. dollars). **Payment will be made to employees in Canadian dollars.**

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2. Other Meetings, Travel and Miscellaneous Expenses

Eligible expenditures where approved will be financed on the following basis:

- (a) Transportation, as in 1(a) above.
- (b) Accommodation where applicable, as in 1(b) above.
- (c) All other expenditures incurred will be **eligible** on an actual cost basis **where approved**. These may include meals, gratuities and other miscellaneous expenses.

3. Meals and Hospitality Claims

- (a) Regional employees **are eligible** for reasonable meal expenditures incurred during the course of Regional business.
- (b) Expenditures which **are eligible** shall include the following:
 - (i) Meals for staff while travelling on behalf of the Region.
 - (ii) Meals required by reason of overtime or otherwise where circumstances warrant.
 - (iii) Meals for persons other than staff as may be appropriate in the discretion of the Commissioner or the Chief Administrative Officer as the case may be.
 - (iv) Such other expenditures as may be approved by Council from time to time.
- (c) **Alcoholic beverages are not an appropriate expenditure.**

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PROCEDURE

1. All expenses paid prior to event are to be treated as an advance and must be supported on an expense report with appropriate documentation attached and submitted immediately following event as set out below.
2. Regional employees requesting reimbursement of expenditures as outlined in this policy must submit a completed expense report Form either on a monthly basis, or in the case of a conference, convention, seminar or training program, immediately following.
3. Claims for reimbursements and purchasing card transactions shall be submitted on approved forms with receipts attached clearly identifying the persons for whom and the circumstances under which the expenditure is incurred. Expense report forms are available on-line or on request from the Corporate Services Department.
4. Expense accounts of all employees shall be subject to review and approval of their respective non-union supervisors.
5. All requisitions, vouchers, receipts, etc. shall be subject to review of the Regional external auditor.
6. These guidelines shall not be taken to alter the terms of any collective agreement nor shall they authorize any expenditure not covered in the current budget.
7. All questions and concerns regarding this policy should be directed to the Corporate Services Department for consideration and action as required.

<i>Policy Category</i>	<i>Name of Policy</i>
Financial	Employee Travel and Expense Policy

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Policy Owner	Corporate Services, Financial Management and Planning, Manager Accounting Services
Approval Body	Council
Approval Date	
Effective Date	
Review by Date	

1. Policy

It is the policy of Niagara Region to set out rules and principles for the reimbursement of expenses that ensure fair and reasonable practices and provide an accountability framework that guides the effective oversight of resources. The Region also values continuous learning and self-improvement and strives to promote a culture supportive of these goals.

The Region will reimburse to employees allowable travel, meal, hospitality, and other expenses that support Regional business and employee growth, are of an appropriate standard, and are supported by proper documentation. The applicable rules and standards are defined in the related Employee Travel and Expense Procedure.

All expenses must be reasonable in the circumstances and must be reflective of policies C-A-004 Accountability and Transparency and C-A-007 Code of Ethics - Conflict of Interest, and any other applicable policy including those identified in section 5.

2. Purpose

The purpose of this policy is to provide guidance on the claiming and reimbursement of expenses incurred by employees for Regional business. This guidance will be based on the following four (4) key principles:

- **Accountability:** Niagara Region is accountable for funds used to reimburse travel, meal, and other expenses submitted by employees, and employees are accountable to Niagara Region for compliance with this policy and related procedure. All expenses incurred by employees must support the Region's objectives.
- **Transparency:** The rules surrounding travel, meal, and other expenses and employee reimbursement for these expenses will be clear, easily understood, and available to all employees.

<i>Policy Category</i>	<i>Name of Policy</i>
Financial	Employee Travel and Expense Policy

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- **Value for money:** Funds must be used prudently and responsibly. All travel, meal, and other expenses must support Regional business, be necessary and economical with due regard for health and safety, and have appropriate authorization.
- **Fairness:** Legitimate, authorized expenses incurred by employees during the course of Regional business will be reimbursed promptly.

3. Scope

This policy applies to all employees of the Niagara Region (excluding Niagara Regional Police Services and Niagara Regional Housing employees) and establishes the basis upon which Claimants will be reimbursed for eligible Regional expenses. The principles in this policy also apply to travel and expenses paid for using a corporate purchasing card (PCard).

Ineligible expenses will be denied and any expenses reimbursed in error must be promptly repaid to the Region. In the case of ineligible expenses paid for via a PCard, the employee will be responsible for reimbursing the Region, as per policy C-F-023 Purchasing Card. Supervisors and Budget Owners are responsible for approving employee expenses and verifying compliance with this policy and related procedure. Manager Accounting Services is responsible for auditing compliance across the corporation.

Abuse or deliberate circumvention of this policy could result in discipline, up to and including termination.

Where provisions in this policy differ from that of any legislation, collective agreement, or terms and conditions of employment between an employee and Niagara Region, the clause in the relevant legislation, collective agreement, or contract shall prevail.

3.1. Roles and Responsibilities

3.1.1. Budget Owner

- 3.1.1.1. Niagara Region employee entrusted with managing a Department ID or Project ID budget and approving allocated expenses in the Region's ERP software
- 3.1.1.2. Ensures that purchases are in line with the delegation of purchasing authority under the Procurement by-law
- 3.1.1.3. Ensures the Claimant's expense is related to the Regional business performed in that department or project and within the allocated budget, as well as approves or denies the expense in a timely manner
- 3.1.1.4. In some cases, may also be the Claimant's Supervisor

<i>Policy Category</i>	<i>Name of Policy</i>
Financial	Employee Travel and Expense Policy

3.1.2. Claimant

- 3.1.2.1. Niagara Region employee making a formal demand for a payment
- 3.1.2.2. Abides by the terms of this policy and related procedure and ensures accurate and timely expense reports are submitted via the Region's ERP software

3.1.3. Corporate Leadership Team (CLT)

- 3.1.3.1. Approves the procedure which includes setting eligible and ineligible expenses and reimbursement rates under the guidance of this policy
- 3.1.3.2. Approves payment of any expenses that are requested as exceptions to the policy and related procedure

3.1.4. Supervisor

- 3.1.4.1. Niagara Region employee assigned on the Region's organizational chart as direct supervisor to the Claimant
- 3.1.4.2. May be (or may be in a position equivalent to) a supervisor, manager, associate director, director, commissioner, CAO, or Regional Chair
- 3.1.4.3. Ensures the Claimant has adhered to the terms of this policy and related procedure, and approves or denies the expense in a timely manner
- 3.1.4.4. In some cases, may also be the Budget Owner

3.1.5. Manager Accounting Services

- 3.1.5.1. Periodically audits corporate compliance with this policy and related procedure
- 3.1.5.2. Provides guidance on a possible resolution when disputes arise regarding interpretation of this policy and related procedure and engages the Treasurer if a formal ruling is required

3.1.6. Treasurer

- 3.1.6.1. Provides rulings on disputes that cannot be resolved by the guidance of the Manager Accounting Services regarding the interpretation of this policy and related procedure

<i>Policy Category</i>	<i>Name of Policy</i>
Financial	Employee Travel and Expense Policy

4. References and Related Documents.

4.1. Legislation, By-Laws and/or Directives

By-Law No. 02-2016 By-law to define the procurement policies and procedures for the Regional Municipality of Niagara (as amended by by-law no. 2019-06)

CSD 120-2013 Reimbursable mileage two-tier rates

4.2. Procedures

Employee Travel and Expense Procedure

C-F-023-001 Purchasing Card Procedure

C-HR-024-001 Tuition Reimbursement Procedure

C-HR-024-002 Request to Attend External Learning Procedure

C-IMT-004-001 Mobile Device Procedure

5. Related Policies

C-A-004 Accountability and Transparency

C-A-007 Code of Ethics - Conflict of Interest

C-A-018 Recognition of Illness or Death

C-F-023 Purchasing Card

C-HR-023 Vehicle Use and Drivers License Requirements Policy

C-HR-024 Organizational and Leadership Development Policy

C-IMT-004 Information Technology Mobile Device Policy

C-IMT-008 Records and Information Management

6. Document Control

The electronic version of this document is recognized as the only valid version.

Approval History

Approver(s)	Approved Date	Effective Date

Revision History

Revision No.	Date	Summary of Change(s)	Changed by

<i>Policy Category</i>	<i>Name of Policy</i>
<i>Administrative</i>	<i>Corporate Policy Framework</i>

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Policy Owner	Administration, Chief Administrative Officer
Approval Body	Council
Approval Date	March 2, 2017
Effective Date	March 3, 2017
Review by Date	March 29, 2017

1. Policy

The Region of Niagara will establish a policy framework that is in compliance with all relevant legislation. In addition, as a foundation, all policies will be based on the Mission, Vision and Values of the corporation as established by Niagara Council.

Mission Niagara Region will serve its residents, businesses and visitors through leadership, partnership and the provision of effective and community focused services.

Vision Niagara Region is a unified community of communities with diverse opportunities and qualities - together we strive for a better tomorrow.

Values We Show Respect
We treat everyone equitably with compassion, sensitivity and respect.

We Serve Niagara
We serve Niagara with pride, care and excellence.

We Value Honesty
We value honesty, integrity and trust.

We Promote Choice
We believe in social, environmental and economic choices that support our diverse community.

We Foster Partnerships
We foster collaboration and value partnerships.

Overall, the corporation will collaborate, develop, communicate, implement, enforce and review its policies as vital documents that establish operational standards for all programs and services.

1.1. All corporate policies and corporate procedures must follow the established templates as per procedural documents C-A-001-002 and C-A-001-003.

<i>Policy Category</i>	<i>Name of Policy</i>
<i>Administrative</i>	<i>Corporate Policy Framework</i>

2. Purpose

The policy is to ensure that all subsequent corporate policies will be in compliance with relevant legislation and adheres to the Mission, Vision and Values of the corporation as established by Regional Council.

The policy will establish the approval authority of all subsequent policies (ether Regional Council, Corporate Leadership Team, or CAO/Commissioner) and the most “Responsible Department” that is responsible for implementation and review.

The policy will establish a review cycle to ensure that the policy framework is regularly updated to reflect changes in legislation, operational changes, and when required, alignment with Regional Council’s Strategic Plan.

3. Scope

This policy applies to all subsequent corporate policies (resulting in the influence of departmental and divisional policies) to manage all of the corporation’s programs and services, and thus, the conduct, behavior and actions of all council members, employees, volunteers and contractors (vendors, consultants and when appropriate, suppliers).

3.1. Roles and Responsibilities

3.1.1. Regional Council

Approval authority for all corporate policies.

3.1.2. The CAO

Approval authority for all corporate procedures.

3.1.3. Office of the Regional Clerk

It is the responsibility of the Regional Clerk to ensure all corporate policies and procedures are posted to the corporate policy manual on SHERPA, and that the manual is updated, as policies are revised from time to time.

Initially, all current employees will be provided an opportunity to review the corporate policy manual, and sign (either manually or electronically) that they have reviewed and understand the policies. Thereafter, all new employees will receive policy orientation and training during their “onboarding” process.

When a corporate policy is updated, the Regional Clerk will ensure all employees have been notified of the update. It is the responsibility of the employee, upon receiving notification, to review and comply with the policy update.

<i>Policy Category</i>	<i>Name of Policy</i>
Administrative	Corporate Policy Framework

4. References and Related Documents

4.1. Legislation, By-Laws and/or Directives

CAO 5-2017: Q1 CAO Report to Regional Council, March 2, 2017

4.2. Procedures

C-A-001-001 Corporate Policy Framework-Administrative processes and review

C-A-001-002 Corporate Policy Template

C-A-001-003 Corporate Procedure Template

5. Related Policies

6. Document Control

The electronic version of this document is recognized as the only valid version.

Approval History

Approver(s)	Approved Date	Effective Date
Council	March 2, 2017	March 3, 2017

Revision History

Revision No.	Date	Summary of Change(s)	Changed by



REPORT TO: Corporate Services Committee

SUBJECT: Reimbursable Mileage Two-Tier Rates

RECOMMENDATION

1. That the mileage reimbursement rates **BE APPROVED** at the Canada Revenue Agency (CRA) 2013 rate of \$0.54 per kilometer for the first 5,000 kilometers driven, and \$0.48 for any kilometer driven in excess of 5,000 kilometers, effective January 1, 2014, for Regional Councillors and employees.
2. That staff **BE AUTHORIZED** to update, on an annual basis going forward, Corporate Administrative Policy C3.E02 to align the two-tier mileage rate with a one year delay to the CRA rates of tax-exempt allowance paid for using their personal vehicles for business purposes.

PURPOSE

Business or financial reporting to set the on-going two-tier mileage reimbursement rates at an one year lag to the CRA.

BUSINESS IMPLICATIONS

The estimated cost of increasing the rates by two cents (i.e. \$0.52 to \$0.54 for the first 5,000 kilometers driven and \$0.46 to \$0.48 for any kilometers driven in excess of 5,000 kilometers) per year is approximately \$62,000 provided the total mileage driven by Councillors and employees of Regional departments, Niagara Regional Housing (NRH), and Niagara Regional Police Services (NRPS), is similar in future years to that driven in 2012. This figure is approximate gross cost prior to attracting subsidy (where it applies to specific programs).

REPORT

This report is to set the on-going two-tier mileage reimbursement rates payable for all Niagara Region Councillors' and employees, including members of NRH and the NRPS, who use their personal vehicles for business purposes.

Niagara Region has used the CRA rates since 2006. This rate is in-line with other municipalities (see Appendix A). The CRA rates are used recognizing they do a detailed annual review to establish the allowance rate that reasonably reflects the key cost components of owning and operating an automobile, such as depreciation, financing, income, maintenance and fuel costs. CRA publishes reasonable allowance rates at the beginning of the year on an annual basis. The per-kilometer rates that CRA consider reasonable are the amounts prescribed in section 7306 of the Income Tax Regulations.


By aligning the two-tier mileage rate on an annual basis with a one year delay to the CRA rates the Niagara Region can ensure that the tax-exempt allowance paid to Councillors and employees for using their personal vehicles for business purposes reimbursement rates are relatively current, reasonable, and are known at the time of budget preparation.

The following table represents the Niagara Region's current rates and the CRA rates of the last two years.

	Rate Per Kilometer (dollars)	
	<u>Less than 5,000km</u>	<u>More than 5,000km</u>
Niagara Region - Current	0.52	0.46
Canada Revenue Agency - 2013	0.54	0.48
Canada Revenue Agency - 2012	0.53	0.47

In 2012, there were approximately 3.1 million kilometers claimed for reimbursement. The estimated cost of increasing the rates by two cents (\$0.52 to \$0.54 for the first 5,000 kilometers driven and \$0.46 to \$0.48 for any kilometers driven in excess of 5,000 kilometers) is approximately \$62,000 (before attracting eligible subsidies) provided the total mileage driven by Councilors and employees of Regional departments, NRH, and NRPS is similar in 2013 to that driven in 2012.

Submitted by:



Debbie Elliott
Acting Commissioner of Corporate Services

Approved by:



Harry Schlange
Chief Administrative Officer

This report was prepared by Adam Pigeau, Manager, Accounting and reviewed by Chris McQueen, Acting Director, Financial Management & Planning/Treasurer.

Attachments

Appendix A – 2013 Mileage Reimbursement Rates

Region	0-5000 km	5000+ km
Durham	0.54	0.48
Halton	0.53	0.47
Hamilton	0.54	0.48
Niagara	0.52	0.46
Ottawa	0.53	0.53
Toronto	0.53	0.47
Windsor	0.54	0.48
York	0.54	0.48

Local Area Municipality	0-5000 km	5000+ km
Fort Erie	0.54	0.48
Grimsby	0.52	0.46
Lincoln	0.46	0.46
Niagara-on-the-Lake	0.52	0.46
Niagara Falls	0.52	0.46
Pelham	0.53	0.47
Port Colborne	0.48	0.48
St. Catharines	0.54	0.48
Thorold	0.54	0.48
Wainfleet	0.52	0.52
Welland	0.52	0.46
West Lincoln	0.52	0.46

Appendix B – Departmental Impact of One-Cent Change

Department	KM Driven in 2013	Dollar Impact of One-Cent Change
Community Services	559,313	5,593
Corporate Administration	140,355	1,404
Corporate Services	101,849	1,018
Integrated Community Planning	19,237	192
Niagara Economic Development	5,615	56
Niagara Regional Housing	147,021	1,470
Niagara Regional Police	192,020	1,920
Public Health	1,396,782	13,968
Public Works	509,162	5,092
Grand Total	3,071,354	30,714