



Employee – Eligible Expense Policy [Policy Number assigned by CLE after Council approval]

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1. **Definitions:**

“Employee” means all employees and volunteers of Haldimand County including full-time, part-time, casual, unionized, non-unionized, library staff, and volunteer firefighters.

“Haldimand County” means the Corporation of Haldimand County.

“P-Card” means a credit card issued to an authorized County staff member to be used for procuring and paying for goods, services or construction within the established guidelines;

“Receipt” means an original document showing the payee, date, amount, Harmonized Sales Tax (“HST”) and description of goods or services paid for by the employee. A debit or credit card slip is not an acceptable receipt as it does not show details of the transaction. All claims for reimbursement, car expenses and public transit costs shall be supported by an original receipt where possible. If the employee does not have an original receipt, the Supervisor must attach an explanation as to why the original receipt has not been submitted

2. Policy Statement

Haldimand County employees, while performing their work-related duties, may attend County business-related event(s) and travel on business at the County's expense. Haldimand County employees are responsible for ensuring that their expenses clearly and directly relate to the business of Haldimand County. Haldimand County will permit and reimburse employees for legitimate, reasonable expenses in accordance with the applicable policies, procedures and guidelines.

3. Purpose

This policy provides guidance and direction on the eligible business expenses, as well as the process for reimbursement of expenses for business related travel (including out of country travel) and incidental business expenses for employees. The intent is to provide a fair and consistent policy to allow employees to incur and be reimbursed for expenses in their duties while respecting that Haldimand County is funded by taxpayers.

4. Scope

This policy applies to all employees and volunteers of Haldimand County including full-time, part-time, casual, unionized, non-unionized, library staff, and volunteer firefighters. Where there is a conflict between collective agreements and this policy, the collective agreement shall prevail. Bargaining unit employees and Supervisors shall therefore refer to the respective collective agreements.

4.1.1 This policy is delivered in accordance with the following:

- [Staff Code of Conduct;](#)
- P-Card Policy
- Mileage and Expense Claim Form.

5. Authorization

Attendance at events and/or conferences, including accommodation must be approved in advance of confirmation (with supporting documentation), in accordance with the appropriate authorization of your Manager and/or GM. In determining the appropriateness of travel to a business-related event, employees are to demonstrate responsible spending of taxpayers' dollars, considering the lowest cost alternative while being consistent with good business practices; and considering the impact on Haldimand County's reputation. All travel outside of Canada requires the approval of the GM and/or the CAO.

6. Principles – Eligible Expenses

Haldimand County will reimburse employees for legitimate, reasonable work-related expenses in accordance with Haldimand County's policies and procedures. Employees must use their Haldimand County P-Cards as the method of payment, whenever possible.

6.1.1 Travel Related Reimbursement:

- a. To retain its Income Tax free status, the transportation cost reimbursement rates are those set by Haldimand County, which are aligned to the rates set by the Canada Revenue Agency.
 - The rates will be updated on an annually, based on the Government of Canada's prescribed mileage rate for taxable benefit purposes and will be reflected on the Mileage and Expense Claim Form.
- b. Travel from home to a staff member's normal workplace and back is considered by the Canada Revenue Agency as personal use of the vehicle and is not subject to reimbursement. Subsequent travel to other locations for business purposes is reimbursable but associated side trips for personal purposes such as lunch, personal deliveries, etc., are not.
- c. Employees should apply the following guidelines when claiming and calculating mileage:
 - No claim should be made from the home to the normal workplace;
 - No claim should be made if the home to normal workplace distance is the same or greater than the distance traveled to an alternate workplace.
- d. Toll charges, parking, and cab/ride fares are eligible travel expenses. Employee should use discretion to determine where the usage is efficient for business travel, unless already approved by their Manager and/or GM. Parking or traffic violations incurred while on Haldimand business are the responsibility of the employee and are not reimbursable.
- e. Employees are to ensure the automobile they are using during Haldimand County business is appropriately and adequately insured.

6.1.2 Hotel Accommodation:

Hotel accommodation is normally at a standard room occupancy rate, excluding meals. Reasonable efforts to arrange moderate rates for accommodation are to be made. If the conference hotel is fully booked, then a comparative priced hotel standard room should be booked, taking into consideration balancing the additional travel charges that may result.

6.1.3 Meals:

Where more than one Haldimand employee is involved, the most senior Haldimand employee present must charge the meal to their p-card, whenever possible. The names

of all attendees and the purpose of the meal must be listed on the receipt. All expenses for meals are to be kept to a reasonable amount. Meals are eligible if they relate to an off-site business event, such as a seminar/conference (with the meal not provided); or representing the County at a business meeting.

Alcohol beverages, tobacco and/or consumable cannabis shall not be reimbursed.

All employees shall charge their meal and incidental costs to the P-Card, if available, subject to the below individual meal limits and a \$75 per day maximum limit (before taxes), which includes gratuities. The expense limit of \$75 per day for travel on County business can be broken down as follows:

- \$15 breakfast;
- \$20 lunch;
- \$40 dinner.

Gratuities on expensed meals should be reasonable, based on customary practices (15% Maximum) and stay within the total meal budget outlined above.

6.1.4 Registration Costs:

Registration costs submitted for reimbursement should exclude the extra costs of non-employees, personal entertainment, golfing, tours or meals, that are not associated with the conference or event being attended.

6.1.5 Reward or Loyalty Programs:

When incurring a business expense, reward or loyalty programs cannot be used to gain personal benefits. Employee reimbursement will not be provided if personal rewards and/or loyalty programs are redeemed to pay for Haldimand County expenses or travel.

6.1.6 Out of Canada:

Claims must be converted at the foreign exchange rate prevailing at the time the costs were incurred, using either:

- The posted Bank of Canada average monthly exchange rate, for the month when travel occurred; or
- The actual rate charged to the credit card is evidenced by a credit card statement.

7. Roles & Responsibilities

7.1.1 Employee must ensure that:

- a. A Mileage and Expense claim form is submitted within 60 days of completion of the travel or incurrences of expenses that could not be placed on a p-card;
- b. The expense has not otherwise been charged to the County (including to a County P-Card) or to a Committee, and/or Boards;
- c. The claim complies with the terms of the respective collective agreement if they are a bargaining unit employee.

7.1.2 Approver/Reviewer must ensure that:

- a. Reimbursement is only for pre-authorized travel and expenses, where applicable;
- b. All items claimed have been verified as conforming to this policy and all reimbursable costs, must include an itemized receipt;
- c. Only paid expenses paid by the employee are claimed; and
- d. All bargaining unit employees comply with the terms of the respective collective agreement.

8. Violations & Administration

The Treasurer is responsible for the administration and monitoring of this policy. Violations of this policy will be referred to the employee's supervisor. Employees must reimburse Haldimand County for expenses, that have been deemed ineligible.

Violations of this policy may result in disciplinary action, up to and including termination of employment, if deemed necessary by the relevant supervisor, in consultation with Human Resources. Nothing in this policy is intended to amend or supersede any grievance procedure or other aspect of an applicable collective agreement.