



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

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Contents

1. Definitions	3
2. Policy Statement	3
3. Purpose	3
4. Scope.....	3
5. Authorization	4
6. Principles - Eligible Expenses	4
7. Ineligible Election Campaign Related Expenses.....	6
8. Responsibilities	6
9. Reporting.....	6
10. Violations & Administration	6

1. Definitions

“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 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;

“Members” means all members of Council, including the Mayor, and members of applicable boards and committees as appointed by Council.

2. Policy Statement

Members of Council and members of applicable boards and committees are accountable to the public and are responsible for ensuring that their expenses clearly and directly relate to the business of Haldimand County. Haldimand County provides Council with an annual budgeted expense account(s) to cover eligible expenses incurred by Council members. Council members must strive to stay within their annually approved budgets. Council Appointed Members of applicable boards and committees are permitted to be reimbursed for millage and professional development, as defined by the committee or local board, subject to annual budget allocations. Haldimand County will permit and reimburse members 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 travel (including out of country travel) and incidental business expenses for members of Council and members of applicable boards and committees. The intent is to provide a fair and consistent policy to allow our public officials 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 Members of Council, which also includes the Mayor, and Council appointed members of applicable boards and committees.

4.1.1 This policy is delivered in accordance with the following:

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

5. Authorization

Members' Mileage and Expense Claim Forms are reviewed for compliance with this policy and approved by the Treasurer or Deputy Treasurer.

6. Principles - Eligible Expenses:

Haldimand County will reimburse members for legitimate, reasonable, Haldimand County related expenses in accordance with Haldimand County's policies and procedures.

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 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. Members should apply the following guidelines when claiming and calculating mileage:
 - No claim should be made from the home to the normal workplace;
 - Members of Council are not eligible for mileage to Council meetings.
 - Appointed members of applicable boards and committees are eligible for mileage, when attending meetings. 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. Members should use discretion to determine where the usage is efficient for business travel. Parking or traffic violations incurred while on Haldimand business are the responsibility of the member and are not reimbursable.
- e. Members 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:

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 members shall ensure that their meal and incidental costs are 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 and based on customary practices (15% Maximum).

6.1.4 Registration Costs:

Registration costs submitted for reimbursement should exclude the extra costs of non-members, 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. Member 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 as evidenced by a credit card statement.

7. Ineligible Election Campaign Related Expenses

Under the Municipal Elections Act, 1996, Haldimand County cannot provide a subsidy to an election campaign of any candidate in a municipal election.

8. Responsibilities

8.1.1 Members will ensure that:

- a) A Mileage and Expense claim form, including all receipts, 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 Haldimand County (including to a Haldimand County P-Card) or to a committee/board and;
- c) Business expenses have been incurred by the Member. If rewards programs are used, only paid costs (e.g. fees, taxes) are submitted, not the full value of the airfare or other items or portions thereof paid for by the redeemed points.

8.1.2 The Treasurer or Deputy Treasurer will ensure that all items claimed have been verified as conforming to this Policy and all itemized receipts are attached, as required.

9. Reporting

The Treasurer must report, on an annual basis, the Haldimand County Council remuneration and expenses in respect of services as Members of Council, local boards, or other bodies for the preceding year, by March 31st. This policy will be reviewed every four years prior to the municipal election.

10. Violations & Administration

The Treasurer is responsible for the administration and monitoring of this policy. Violations will be explicitly reported in the annual report to Council.