



POLICY No. 2001-05 Expense Reimbursement Policy – Members of Council, Members of Staff, Volunteers and Appointees

Originating Department CS-SS-04-2001
SMT Approval: 2001-03-02
Council in Committee: 2001-03-05 **Recommendation #:** 8
Council Approval: 2001-03-12 **Resolution #:** 91-01
Revision History: [Click here for revision history](#)

1. PURPOSE

To establish a policy to reimburse Members of Council, Staff, Volunteers and Appointees, acting on behalf of Council, for expenses incurred at conferences, seminars and other business events, as well as for the use of personal vehicles while on County business.

2. POLICY

APPLICABILITY:

This policy provides for the reimbursement of eligible expenses incurred by those persons authorized to attend conferences, seminars and for other business travel deemed to be in the best interests of the Corporation of Haldimand County.

All persons attending such events must follow the requirements of this policy to substantiate eligibility for reimbursement. Supporting documentation must include and clearly identify the event attended, date of the event and purpose of the event. Claims for reimbursement must be submitted on the prescribed form and be duly authorized.

1. Reimbursable Expenses

The Corporation recognizes the following as reimbursable expenses.

- a) Registration/Entrance Fees for Business Events:
 - actual registration cost supported by a receipt voucher/copy of agenda which provides information on cost, location, date and meals applicable to the event. Advance discounts should be realized where possible.
- b) Parking at Hotel, Airport or Event location:
 - actual parking cost supported by a receipt voucher.

- c) Accommodation:
- reasonable expenses where overnight accommodation is required
 - accommodation chosen should be based on the most economical and advantageous to the conduct of the County's business
 - actual expense based upon the rate for a single room, provided such cost does not exceed the "Government rate" when available, supported by a receipt voucher.
 - If vehicular travel to the event is greater than 300 km one-way, an additional night of accommodation may be arranged subject to the specific approval of the appropriate General Manager or Chief Administrative Officer.
- d) Meals, Gratuities, Personal Telephone Charges and Incidentals:
- i) Conferences, seminars and business events lasting more than one day:
- a per diem allowance of \$60.00 will be paid to cover out-of-pocket expenses.
 - One per diem is allowed for each full day of the event attended. Additional reasonable expenses incurred while travelling to and from the event will be reimbursed provided receipts are submitted.
 - Transportation around an event (ie. taxi) shall be reimbursed upon presentation of specific receipts and shall not be considered as part of the per diem.
 - For those events held outside Canada, the per diem shall be \$60 in U.S. currency.
- ii) Conferences, seminars and business events lasting one day or less:
- actual expenditures, to a maximum of the amounts stipulated in item (i) above, supported by itemized receipts.
- e) Travelling Expenses:
- i) The most economical and practical method of transportation must be utilized and shared transportation is encouraged where appropriate. Other means of transportation, besides personal vehicles, may be used if proven to be more economical and efficient, including: economy airfare, bus/train, car rental, etc. If circumstances warrant, the applicable General Manager, in consultation with the Manager of Fleet and Equipment Operations, may decide to supply a vehicle for a specific travel purpose as long as consistent with the Corporate Fleet Policy.
- ii) Unless exceptional circumstances apply, the charges for the use of a personal vehicle shall not exceed the equivalent cost of economy airfare plus airport parking and transfers.
- iii) **Use of Personal Vehicles While on County Business**
Use of personal vehicles while on approved County business will be compensated on the basis of \$0.52 per kilometer effective January 1st, 2019. This rate of compensation shall be subject to an annual adjustment based on the year-over-year change in the December Consumer Price

Index for Private Transportation in Ontario. The adjusted corporate mileage rate cannot exceed the Government of Canada's prescribed mileage rate for taxable benefit purposes.

When traveling to other than the normal place of work, compensation for personal vehicle use will be as follows:

- a) If the distance to or from a work site is less than the normal distance to or from home to the normal work site, no compensation will be provided.
- b) For travel to other than the normal work site, mileage will be reimbursed from the normal work site, or from the employee's residence, whichever is less.
- c) Once at the work site, any additional travel shall be compensated with the exception of travel home. Travel home shall be compensated on the basis of the preceding items (a) or (b).
- d) Staff that do not need to respond frequently to emergencies, and are not placed on-call and are not paid overtime, will be paid mileage from their home to the emergency and back when responding on an after hours situation.

For the purposes of this Policy, a work site includes: satellite office, municipal facility, conference, seminar, training facility, meeting location, etc.

While operating a personal vehicle on County business, the employee is responsible for all vehicular costs (i.e. insurance, fuel, repairs, fines, etc.). The employee is responsible for notifying their insurance company of any business use of their personal vehicle and will ensure that they carry at least the minimum amount of automobile liability insurance as mandated by Provincial Legislation. Haldimand County's automobile insurance policy provides no coverage for physical damage to an employee's personal vehicle while being used for County business.

f) Expenses for Upgrades or Additional Persons:

An individual may choose to upgrade the accommodations at his/her own expense. Also, any costs related to an accompanying spouse/person must be paid by the individual.

NOTE: In exceptional circumstances, the Chief Administrative Officer may approve staff expenses over or outside the limits of this policy.

2. **Authorization of Attendance**

- a) Members of Council:
 - the Mayor or Chief Administrative Officer must authorize all Councillors expense accounts in accordance with the terms of this policy.
 - each Councillor be allowed one out of Province attendance per year.

- b) Staff, Volunteers & Council Appointees:
 - must receive prior approval by the appropriate Manager, General Manager or Chief Administrative Officer.
 - must receive prior authorization by the Chief Administrative Officer to attend out of Province conferences, seminars or business events.
- c) Financial Limitations:
 - attendance at any conference, seminar or business event is conditional upon the availability of funds in the Current Budget as approved by Council.
 - the full costs for conferences, seminars and workshops shall be budgeted in a separate expense account entitled “Professional Development” for each individual department.

3. **Payment Procedure**

- a) Advances:
 - the Treasurer is authorized to issue an appropriate advance, within the limits of this policy, provided a written request (in the approved form) is received at least ten working (10) days prior to the date required.
- b) Expense Account:
 - an itemized expense account on the prescribed form must be completed within thirty (30) days following the event.
 - Any advances previously given must be clearly identified and reconciled on the expense form. If applicable, attach a cheque payable to the “Corporation of Haldimand County” for any advances received in excess of approved expenditures.
 - All expense accounts of Members of Council or Council appointees must bear the approval of the Mayor or Chief Administrative Officer.
 - All expense accounts of the General Managers must bear the approval of the Chief Administrative Officer.
 - All staff or volunteer expense accounts must bear the approval of the respective General Manager or designate.

4. **Expense Remuneration for Council Members**

Normal day-to-day expenses incurred by Council members conducting municipal business are covered through the one-third tax free portion of their remuneration, with the exception of mileage directly related to the conducting of municipal business.

An exception to this policy is expenses that directly relate to the Head of Council’s stated Municipal Act role “to represent the municipality at official functions”. For the purpose of this policy, “official functions” are events that are unique in nature, provide the opportunity to profile and promote the community at large, and are community based. Examples are: special business promotions, open houses or workshops; local festivals, special service club celebrations, annual community association dinners, and major public fundraising events.

Such expenses will be eligible for reimbursement through the County provided:

- 1) – A formal personal written invitation is extended to the Head of Council to attend the event and is included with any expense claim.
- 2) – That no discrimination will be applied regarding preference to a specific political party if the invitations are for attendance at political fund raisers.
- 3) – Where possible, the Head of Council will endeavor at such events to actively promote and profile the County in a positive way.
- 4) – When the Head of Council is expected to take a major active role in the event, such as keynote speaker, the expectation is that the event sponsors or organizers will defray event costs (other than mileage) of the Head of Council.
- 5) – Where registration or other types of event costs include a tax deductible portion, only the expenses net of the tax deductible portion will be eligible for reimbursement.

The policy regarding additional expenses that may be claimed by the Head of Council also apply to the Deputy Mayor when fulfilling the role of Head of Council.

REVISION HISTORY					
REPORT	CIC		COUNCIL		DETAILS
CAO-02-2003	Date	Rec#	12-May-03	Res#128-03	
CAO-10-2005	24-May-05	Rec#13	30-May-05	Res#188-05	
CAO-01-2011	17-Jan-11	Rec#22	24-Jan-11	Res#02-11	
PW-FLE-01-2014	3-Jun-14	Rec#17	9-Jun-14	Res#101-14	
	Date	Rec#	Date	Res#	February, 2015 - Section 1 e) iii) – Use of Personal Vehicles While on County Business – Corporate Mileage Rate decreased from \$0.52 per kilometer to \$0.50 per kilometer effective January 1, 2015
	Date	Rec#	Date	Res#	February, 2016 – Section 1 e) iii) – Use of Personal Vehicles While on County Business – Corporate Mileage Rate remains unchanged at \$0.50 per kilometer effective January 1, 2016
	Date	Rec#	Date	Res#	February, 2017 – Section 1 e) iii) – Use of Personal Vehicles While on County Business – Corporate Mileage Rate remains unchanged at \$0.50 per kilometer effective January 1, 2017
	Date	Rec#	Date	Res#	February, 2018 – Section 1 e) iii) – Use of Personal Vehicles While on County Business – Corporate Mileage Rate is at \$0.51 per kilometer effective January 1, 2018
					February, 2019 – Section 1 e) iii) – Use of Personal Vehicles While on County Business – Corporate Mileage Rate is at \$0.52 per kilometer effective January 1, 2019