

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:

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- (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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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.