

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

Page 1 of 4

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

Page 2 of 4

- **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