



Council Policy

Council Policy No.:	CP2016-001
Council Policy Name:	Employee Expense Policy
Date Approved by Council:	January 26, 2016
Date revision approved by Council:	
Related SOP, Management Directive, Council Policy, Forms	Employee Expense Directive MD2016-001, Employee Expense Form

Policy Statement and Rationale:

The Corporation of the City of Kawartha Lakes recognizes that Employees and Volunteers will incur reasonable expenses when conducting the business of the City. It is deemed appropriate that a policy establishing allowable expenses and the process for claiming for reimbursement be established. Exceptions in any category must be approved by the Chief Administrative Officer.

Scope:

This policy applies to all Employees and Volunteers of the City of Kawartha Lakes herein referred to as employees. General Principles outline the expectations of the policy. The Policy covers allowable expenses, meal per diem rates, kilometre reimbursement rates and when these expenses can be incurred.

1.0 General Principles

- 1.01 City Employees will be reimbursed for reasonable expenses incurred while attending functions or meetings on behalf of the City or in the conduct of City business.
- 1.02 The most practical and economical arrangements for expenses is required.
- 1.03 Out of Province travel must be pre-approved by the Chief Administrative Officer for employees.
- 1.04 Expenses incurred in relation to a spouse/companion must be deducted prior to submitting an Expense Report. These costs are the responsibility of the employee.
- 1.05 Employees are responsible for the payment/repayment of any expense they incur or authorize that is not in accordance with this policy.
- 1.06 A detailed receipt, documenting the item purchased, is required.



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- 1.06 Teleconferencing should always be considered as an alternative to reduce the need for travel for business meetings.
- 1.07 This policy shall not be taken to alter the terms of any Collective Agreement nor shall it authorize any expenditure not covered in the current budget.
- 1.08 The costs associated with this policy must be included and approved in the annual budget.
- 1.09 Non compliance with this policy, and its associated Management Directive, will result in progressive discipline up to and include dismissal.

2.0. Approval

- 2.1 Expense claims must be authorized by an employee's Supervisor.
- 2.2 Persons with the authority to approve expense claims must ensure that:
 - Expenses were incurred in the performance of City business
 - Expenses are reasonable and comply with this and any other City policy
 - Appropriate receipts are provided.
 - Claims are mathematically correct.
- 2.3 Expenses reimbursed by another entity, board, government, commission, etc. are to be deducted from the claim submitted to the City.
- 2.4 Expense claims must be submitted in a reasonable timeframe.
- 2.5 Missing receipts may result in an expense claim being denied.

3.0 Advances

Advances may be acquired in extraordinary circumstances and with the approval of the employee's Director or CAO.

4.0 Responsibilities

- 4.1 Chief Administrative Officer is responsible to ensure that the principles and mandatory requirements contained in this policy are applied consistently across the City; Approving exemptions, when, in their professional judgment it is warranted; Approving associated management directive(s) for clarity and to implement this policy; and Authorizing expenses for Directors.
- 4.2 Corporate Services is responsible for developing and updating this policy, in consultation with the CAO and the Senior Management Team and presenting



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changes to City Council and to ensure that the principles and mandatory requirements contained in this policy are applied consistently across the City and highlight any inconsistencies to the appropriate Director/Manager and/or CAO as appropriate.

- 4.3 Employees are responsible for reading the policy to ensure that they understand their rights and obligations; exploring the most economical and practical mode of incurring expenses under this policy and obtaining approval from the appropriate approval authority if there is a question as to the validity of the expense.

5.0 Eligible and Ineligible Expenses:

5.1 Travel

- 5.1.1 Wherever possible, the means of transportation used must be the most economical for the City. It is recommended that a rental car be retained from the City contracted company for distances exceeding 150 Km.
- 5.1.2 The kilometre reimbursement rate will be updated annually based on the Canada Revenue Agency automobile allowance rates.
- 5.1.3 Fuel is considered an eligible expense only if a rental car is used.
- 5.1.4 Mileage reimbursement will not be paid from an employee's residence to the first reporting base or from last work location to the employee's residence. In the event the employee is travelling to a different location, on City business, at the start or end of work day, then mileage will be reimbursed for the lower of:
 - a) their residence to/from their work location for that day
 - b) their normal work location to/from their work location for that day
- 5.1.5 Employees authorized to work remotely will be reimbursed mileage to attend meetings using the same methodology as item 5.1.4 above.
- 5.1.6 All itinerant (traveling) employees will be designated a base location which will be considered their normal place for reporting to work. Changes to an employee's reporting work location for determining mileage claims shall be approved by the appropriate Director.
- 5.1.7 In the event that more than one person is traveling in a single vehicle, only the person incurring the expense may claim for reimbursement.



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5.2 Accommodation

- 5.2.1 Where possible, all accommodations are to be booked at the “government, conference or corporate rate.”
- 5.2.2 Allowable expenses include: Parking, accommodation, work related required telephone calls and/or faxes and Wi-Fi charges if work is required to be performed.
- 5.2.3 Ineligible expenses include: entertainment, in-suite service including movies and bar services, alcohol, sightseeing expenses and incidental charges to access hotel facilities.

5.3 Conferences

- 5.3.1 The City will cover the actual cost of registration for all conventions, seminars or other events that employees have been authorized to attend.
- 5.3.2 Entertainment expenses are not eligible.

5.4 Meals

- 5.4.1 The following meal per diem rates apply for all travel outside of the City of Kawartha Lakes (and the County of Haliburton for Housing and Social Services Division employees). The applicable rate is based on the time of day away from the Employee’s primary work location. Receipts are not required. The per diem rate is not eligible if the meal was provided at the meeting or event attended by the employee. All costs exceeding the per diem rate are the responsibility of the employee.

Per Diem Rates:

Breakfast - \$15.00

Lunch - \$20.00

Dinner - \$35.00

- 5.4.2 Overnight stays may be subject to a daily per diem rate of \$70, but only for the timeframes outside of the City of Kawartha Lakes and per the schedule in 5.4.1.
- 5.4.3 Employees must claim their meal per diem entitlements on their expense reimbursement form. Employee meals subject to the per diem rates are not to be charged to the City Purchase Card.



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- 5.4.4 Meal costs incurred while inside the City of Kawartha Lakes for training events or when staff are expected to work through a regular meal time are subject to the approval of the Director and may be paid for using the City's Purchase Card.

5.5 Personal Cell Phone Charges

- 5.5.1 Seasonal employees who are required to use their personal cell phone to perform work duties, as authorized by their Director, will be reimbursed the lesser of the following:

- a) a monthly flat rate of \$50
- b) 50% of the monthly bill

This will be reimbursed by submitting an Employee Expense Report to Accounts Payable.

5.6 Business Meeting Expenses

- 5.6.1 Business Meeting expenses are not subject to the per diem rate.
- 5.6.2 Reasonable business meeting expenses are permissible under this policy. Business meetings shall not be claimed when only City Staff are involved. Business meetings are strictly to be used for the purposes of doing business on behalf of the City.
- 5.6.3 Seasonal celebrations (Christmas luncheons and/or other annual events (i.e. Administrative Professionals Day) are not considered eligible under this policy.
- 5.6.4 Retirement celebrations or any other type of celebration involving staff are not permitted under this policy.
- 5.6.5 Costs incurred for alcoholic beverages are not eligible expenses.
- 5.6.6 Business meeting expenses may be paid for using a City Purchase Card.

5.7 Donations to Community Groups

Community groups seeking donations or support should be directed to the various grant programs that the individual City departments offer. No donations shall be made to community groups outside of these parameters.

5.8 Memorial Donations/Flowers

Memorial donations/flowers are not permitted under this policy. Human Resources is responsible to make memorial donations on behalf of the City.



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5.9 Memberships

- 5.9.1 The City will pay membership and association fees for those organizations and professional associations that generate important and current technical and professional information to the City.
- 5.9.2 The City will pay for professional membership and association fees for employees who carry a designation and/or certification in order to perform their duties and responsibilities.
- 5.9.3 Payment of personal professional membership and association fees is to be approved by the employee's Director.

5.10 Employee Gifts

Gifts to employees for retirement or any other type of celebration are not permitted under this policy.

5.11 Office Supplies

- 5.11.1 All office supplies must be purchased using Corporate Express (Eway), or its successor. All exceptions must be approved by the employee's supervisor and only used in extenuating circumstances.

5.12 IT Equipment

- 5.12.1 Employees shall not purchase any technology equipment without the consent of the Information Technology Division, as outlined in management directive MD 2018-024.

5.13 Purchases Outside of Canada

- 5.13.1 Purchases outside of Canada should be avoided, unless there is no reasonable alternative.

5.14 Online Purchases

- 5.14.1 Where the online supplier requires a membership for preferred pricing and/or shipping rates (ie Amazon prime), the Treasury department will be responsible for obtaining and administering one membership for the use of the organization.

6.0 Corporate Purchasing Cards

- 6.1 Corporate Purchasing Cards are to be used for the following:



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- Purchases outside of Canada (5.13 of this policy) where the vendor accepts the card
- Corporately negotiated contracts through Procurement
- Purchased made in store or online

All invoices, regardless of dollar value, must be processed through Accounts Payable.



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Revision History:

Proposed Date of Review:

Revision	Date	Description of changes	Requested By
0.0	Jan 26, 2016	Initial Release	Carolyn Daynes
1.0	April 19, 2022	Housekeeping and mileage reimbursement	Carolyn Daynes