

		<h1>GENERAL POLICY MANUAL</h1>	
SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	1 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

Employee Expense Policy

POLICY

The purpose of this policy is to set out guidelines for the provision of payment of authorized expenses incurred with respect to attending professional development opportunities or performing work [outside on behalf](#) of Oxford County.

DEFINITIONS

Professional development defined as a course, conference, or training where the [primarily primary](#) goal is increasing the knowledge and/or skills of attendee specific to their current role and responsibilities within the County of Oxford.

Educational course defined as a course taken to enhance the knowledge and skills of the attendee in areas directly related to their present job or future career at Oxford County. This includes courses taken in the pursuit of a certificate, diploma or degree which are not requirements of the person's current position.

~~Performing work outside of Oxford County — defined as any time an employee is required to attend meetings or perform other duties related to their role and responsibilities in a location not within Oxford County.~~

Employee shall include individuals appointed and/or contracted for the employ of the County, Council members and persons appointed to committees.

Established rate per kilometre shall be based on the "Automobile Deduction Limits and Expense Benefit Rates for Business" as published annually by the Department of Finance Canada. The rate represents the limit on the deduction of tax-exempt allowances paid by employers to employees using their personal vehicle for business purposes. The allowance amounts reflect the key cost components of owning and operating an automobile, such as depreciation, financing, insurance, maintenance

SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	2 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

and fuel costs.

~~Paid time~~ — ~~Paid time for attending approved professional development is capped at the employee's normal work day. Additional time required for travel or attendance at evening and weekend activities/sessions included in the professional development event must be pre-authorized otherwise will not be eligible for time in lieu pursuant to Policy No. 5.04 Overtime~~

~~Regular place of employment~~ defined as any location where an employee regularly reports for work or performs the duties of employment. Regular means there is some degree of frequency or repetition in the employee's reporting to that particular work location.

~~Approval Authority~~ For the purposes of this policy, the ~~Approval Authority~~ is the employee's division manager, or direct supervisor.

PROCEDURE

1.0 Legislated Authority

1.1 Section 283 of the Municipal Act, 2001 provides that "a municipality may pay any part of the remuneration and expenses of the members of any local board of the municipality and of the officers and employees of the local board". Further, "a municipality may only pay the expenses of the members of its council or of a local board of the municipality and of the officers and employees of the municipality or local board if the expenses are of those persons in their capacity as members, officers or employees and if, (a) the expenses are actually incurred".

2.0 Authorization

2.1 Attendance at professional development opportunities will be restricted to provisions approved in the annual operating budget.

~~2.2 If the annual budget provision has been committed and an unexpected event is offered, attendance must be approved at the discretion of the Warden in the case of elected officials and by the CAO in the case of staff.~~

SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	3 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

~~2.32.2~~ Attendance of employees at professional development opportunities must be pre-approved by Director or Manager in advance of arrangements being made.

~~2.42.3~~ A Director or Manager may consider a cost-sharing arrangement with an employee who wishes to attend a conference or training event and where attendance is considered to be of mutual benefit. Such arrangements may serve to spread the budget out so that more personnel can benefit.

~~2.5~~ Performing work outside of Oxford County must be pre-approved by the Director or Manager, except in situations where agreements exist pertaining to the provision of cross-border services.

3.0 Responsibilities

3.1 Expense claims are required to be submitted using the County's electronic expense claim module for expenses pertaining to travel, meals and mileage with detailed invoices / receipts attached by the Employee or designate.

3.2 The Approval Authority for the employee is responsible to review and approve to ensure the expenses claimed are in compliance with this Policy.

3.04.0 Eligible expenses

~~3.14.1~~ Registration fees of the employee(s) attending a professional development opportunity are eligible for reimbursement. Refer to Policy No. 5.05 Tuition Reimbursement for reimbursement eligibility for Educational courses as defined herein.

4.2 Registration fees should be paid directly by the County where practical. Only incidental and travel expense should be reimbursed by the employee expense claim process in 5.06.0.

4.3 Use of a personal credit card for County purchases is not permitted; with the exception shall be limited to-of business -related travel, meals and accommodations, where pre-payment by the department's credit card is not an option.-;

3.24.4 It is understood where an active contract and/or collective agreement is in place

SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	4 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

that addresses items contained within this policy that the terms of the collective agreement will be followed.

3.34.5 Travel expenses

3.3.14.5.1 Travel should be by the most economical means (car, train, air etc.), including rental vehicles.

3.3.24.5.2 When renting a vehicle, a mid-size or smaller model or its equivalent is required.

3.3.2.14.5.2.1 Any exceptions must be:

3.3.2.1.14.5.2.1.1 documented and approved prior to the rental if possible; and

3.3.2.1.24.5.2.1.2 guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations.

3.3.2.1.34.5.2.1.3 Luxury and sports vehicles are prohibited.

3.3.2.1.44.5.2.1.4 To avoid higher gasoline charges, ~~refuel your rental car~~ vehicles are to be refuelled before returning it.

4.5.3 Personal vehicle use is reimbursed by the established rate per kilometre on Expense Claim Form 6.02A when:

3.3.3.14.5.3.1 travel by car is the most practical and economical means to reach the location. Mileage claims in excess of 250 km (one way) require supporting documentationshall give prior consideration that travel by personal vehicle is the most practical and economical method of travel;

3.3.3.24.5.3.2 two or more employees travel together and only one claims;

4.5.3.3 where other means of travel is inconvenient;

SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	5 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

4.5.3.4 mileage claim includes the date of travel, purpose of the trip, starting point, destination, and total mileage.;

4.5.3.5 mileage will be based on the actual distance travelled for authorized business travel (net of the travel distance between the employee's home and the regular place of employment), for start of day or end of day business travel;

4.5.3.6 mileage will be based on actual distance travelled for authorized business travel during the business day, from the employee's regular place of employment and return to the regular place of employment;

4.5.3.7 the accuracy and appropriateness of the mileage claimed has been approved by the Approval Authority.

3.3.44.5.4 Expenses related to parking fees while attending a professional development event or while performing work outside of Oxford County will be reimbursed.

3.3.54.5.5 Any fines incurred related to parking or driving violations are the sole responsibility of the employee driving the vehicle.

3.3.64.5.6 Where an employee chooses not to travel by the most economical means, reimbursement will be limited to the cost of the most economical method of transportation.

3.3.74.5.7 Employees are entitled to use the County shared vehicle by following the Fleet Pool Reservation Guidelines, registering with Customer Services subject to availability and inclusion on the approved driver's list maintained by Human Resources.

3.44.6 Meals

3.4.14.6.1 Employees attending professional development or required to work outside the County who are unable to follow their normal routine for the provision of meals during the workday will be reimbursed as follows:

SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	6 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

3.4.1.14.6.1.1 Eligible reimbursement for meals up to \$75 per day (including taxes and reasonable gratuities), except as follows:

3.4.1.1.14.6.1.1.1 Employees attending a conference where meals are included in the registration fee are only eligible to claim for meals not included in the registration fees paid. If meals are included, the eligible reimbursement will be reduced by the following amounts: \$15.00/breakfast; \$25.00/lunch; and \$35/dDinner.

4.6.1.2 Where a meal expense is higher than the amounts noted above, the actual cost of the meal may be reimbursed to the extent it is reasonable and fiscally responsible.

3.4.1.24.6.1.3 Reimbursement of expenses must not include any alcoholic beverages.

4.6.1.4 Reimbursement will only be provided for meals ~~when~~ accompanied by a detailed receipt from the establishment.

3.4.1.34.6.1.5 When more than one employee is attending the same event, all attendees must, where possible, individually submit a separate expense claim form for meal reimbursement.

3.54.7 Accommodation expenses

4.7.1 Accommodation for a single room on site or within reasonable distance is eligible for reimbursement. The number of nights is dependent on the location, travel arrangements, ~~and~~ agenda (start / end times), distance to be travelled, and number of days the event/work is scheduled.

3.5.14.7.2 An overnight stay in association with a one-day meeting or business event out-of-town is dependent on the scheduled start and end times of the meeting and/or that the distance required to be travelled exceeds 150 kms (one way).

SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	7 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

4.7.3 ~~The County of Oxford name should appear on the accommodation registrations and any available government or corporate rates should be requested at time of booking.~~

3.5-24.7.4 ~~Additional room charges for meals and parking are eligible for reimbursement up to the amounts stated in sections 3.24.5 and 3.34.6. Charges for internet (WIFI) connection are eligible for reimbursement. The employee is responsible for all other charges made to the room.~~

4.05.0 ~~Other~~

4.15.1 ~~Expenses related to Educational courses taken which are not required as a condition of the employee's current role and responsibilities are subject to the provisions of Policy No. 5.05 -Tuition Reimbursement.~~

5.06.0 ~~Expense Claims~~

5.16.1 ~~To claim for eligible expenses an expense claim must be completed with detailed receipts attached. Credit card and interac transaction slips must be accompanied by a detailed receipt from the establishment to identify the tax amount. ~~the employee must complete an "Expense Claim Form" (See Form 6.20A) and attach receipts is required.~~~~

6.2 ~~Expense Claims must be submitted within three (3) months of when the expense was incurred.~~

6.07.0 ~~Expenses Reimbursed or Provided By a Third Party~~

~~6.1 Employees are eligible for reimbursement in accordance with this policy.~~

~~6.2 Employees submit an Expense Claim Form 6.02A with attached receipts and any guidelines/forms required by the third party.~~

~~6.3 Corporate Services will submit the required documents for reimbursement from the third party.~~

7.1 ~~In the event that the employee is compensated directly by a third party, the employee~~

SECTION:	Finance	APPROVED BY:	County Council
NUMBER:	6.02	SIGNATURE:	
PAGE:	8 of 8	DATE:	March 13, 2013
REFERENCE POLICY:	5.05 Tuition Reimbursement Policy 5.04 Overtime	REVISED:	

shall ~~forward pay~~ any compensation and reimbursed expenses received to the Employer, ~~or shall schedule vacation for the period that the employee is compensated or reimbursed for expenses by a third party.~~

8.0 Foreign Exchange

8.1 Where conferences or other events are attended out of the country, foreign exchange will be paid on actual costs and converted at the exchange rate prevailing at the time the costs were incurred.

9.0 Advances

9.1 The Treasurer or designate is authorized to advance money to staff authorized to attend conferences, seminars and events. Such requests will be submitted at least two (2) weeks prior to the event.

10.0 References and Related Statements of Policy and Procedure

Tuition Reimbursement Policy No. 5.05