
Employee Business Expense

| | |
|-------------------------|---|
| References: | HUM-001-026D Employee Business Expense Directive |
| Cross-reference: | FIN-001-004 Expenditure and Budget Management Policy GOV-001-026 Elected Officials Business Expense Policy GOV-003-005D Corporate Telecommunications Directive HUM-001-001 Employee Code of Conduct and Ethics Policy SER-014-001 Procurement Policy Alcohol and Drug Program Classified Employee Handbook Collective Agreement for Alberta Union of Provincial Employees Collective Agreement for the Amalgamated Transit Union Collective Agreement for International Association of Fire Fighters Corporate Purchasing Card Procedures Employee Recognition and Event Guideline Learning and Development Guideline Procurement Manual |

Purpose

This Procedure supports the Employee Business Expense Directive (HUM-001-026D). It sets out responsibilities and requirements for Employees as they incur, review, and approve Business Expenses.

Definitions

Approver – person responsible for reviewing and approving an Employee’s Business Expenses for reimbursement (e.g. Team Lead, Supervisor, Manager).

Business Expense / Expense – an expense incurred by an Employee while conducting business on behalf of the County and paid for using a corporate procurement card or a personal payment method.

County – means Strathcona County.

Employee – any person employed by the County on a permanent, non-permanent, full time or part-time basis; including all unionized, classified, management, and staff engaged through an employment contract.

Employee Agreements – the Classified Employee Handbook and the Collective Agreements with unionized staff.

Exception – a situation where the County allows reimbursement of a Business Expense or part of a Business Expense that would otherwise not be eligible for reimbursement.

Hosting Session – an event, function, or business meeting where the County provides or funds food, beverages, accommodation, transportation, or other amenities for persons who are not Employees.

Impairing Substance – any substance that is ingested, consumed, or otherwise taken, that changes or affects the way a person thinks, feels, or acts.

Per Diem – daily allowances paid to Employees to cover costs incurred for meals and/or Private Accommodation while travelling on a business trip.

Personal Vehicle – the Employee’s personal vehicle that is not owned, leased, or rented by the County.

Private Accommodation – overnight accommodation that is not in a commercial establishment but rather at the residence of a relative, friend, or acquaintance.

Reasonable – supports County objectives and is defensible to an impartial party.

Regular Work Location – the County location where an Employee normally reports to perform their employment duties or conduct their role within the organization.

Working Session – an event or meeting that facilitates or develops County goals and objectives, where food and beverage may be provided to Employees.

Responsibilities

Employee Responsibilities:

1. Adhere to this Procedure and all other applicable County policies, directives, procedures, guidelines, and Employee Agreements to ensure Business Expenses are being incurred appropriately and consistently.
2. Use Reasonable judgement before incurring a Business Expense.
 - a. Identify the business need and obtain pre-authorization for a Business Expense when required by your Approver.
3. Submit Business Expenses incurred during the month by the end of that month. If monthly entry is not practical, Business Expenses must be submitted quarterly. Employees should:
 - a. Understand the process for submitting and reviewing Business Expense claims in Oracle, including the appropriate coding of the Business Expense.
 - b. If uncertain of the appropriate coding of a Business Expense, seek guidance from a department accountant or Financial and Strategic Services.

Approver Responsibilities:

1. Ensure their staff are aware of applicable County policies, directives, procedures, guidelines, and Employee Agreements before authorizing them to incur a Business Expense.
2. Review Approver training materials.
3. Review their staff’s Business Expenses to confirm they:
 - a. Support County objectives and are defensible to an impartial party.
 - b. Include sufficient supporting documentation.
 - c. Align with the department’s approved budget.
 - d. Are incurred during the Employee’s expected working hours. If a Business Expense has been incurred outside of expected working hours, it should be reviewed to ensure it is Reasonable.

- e. Are allocated to the correct cost center(s) and natural account(s). If uncertain of the appropriate coding of a Business Expense, seek guidance from a department accountant or Financial and Strategic Services.
 - f. Are compliant with the Employee Business Expense Directive and other applicable County policies, directives, procedures, guidelines, and applicable Employee Agreements.
4. Identify any non-compliance with the County's policies, directives, procedures, guidelines, and Employee Agreements and address the issue directly with the Employee, Financial and Strategic Services, and with Human Resources as needed.

Financial and Strategic Services Responsibilities:

1. Routinely, or when deemed necessary, review the rates set out in the Employee Business Expense Rate Schedule (Schedule A). Any updates to Schedule A must go to the Chief Commissioner or delegate for approval.
2. Ensure this Procedure remains updated and relevant.
3. Support department inquiries.
4. Audit Business Expenses.

Guidelines

General

Employees and Approvers must follow this Procedure when incurring and approving Business Expenses. Any Employee who fails to comply with this Procedure may be disciplined. Discipline will be considered on a case-by-case basis and may include a variety of Reasonable measures up to and including termination for cause.

In addition to this Procedure, Employees and Approvers should refer to other applicable policies, directives, procedures, guidelines, and Employee Agreements that provide further direction on Business Expenses.

Wherever possible, Employees will use purchase orders or corporate procurement cards and must follow both corporate and internal department buying processes (e.g., purchasing office supplies and electronic accessories through administration staff), before using a personal payment method.

Reimbursement for Business Expenses incurred by contract Employees will be outlined in their contractual agreements. Reimbursement for Business Expenses incurred by Elected Officials will be outlined in the Elected Officials Business Expense policy (GOV-001-026).

Employees will be reimbursed for eligible Business Expenses once they have been submitted and approved in Oracle. If pre-approval for a Business Expense is required, Employees should request an authorization email from their Approver and attach a copy of it to their Business Expense claim.

Business Expenses will be approved when supported by sufficient documentation:

- It is the Employee's responsibility to obtain supporting documentation for their Business Expenses.
 - If an Employee is unable to obtain a receipt or invoice they should attempt to gather as much supporting documentation about the purchase as possible (e.g., pictures of item purchased with time and date stamp).
- Supporting documentation must include the original detailed receipt and/or invoice which must identify proof of payment:

- A detailed receipt provides a breakdown of a purchase, including descriptions and costs. In contrast, a credit or debit card slip typically displays only the total amount charged to the card. Depending on the vendor or merchant, a receipt may consolidate both the purchase details and the total amount charged.
- An order confirmation is not a detailed receipt as it does not validate proof of payment.
- For exceptional circumstances, a lost receipt declaration may be accepted in lieu of a detailed receipt.
- If a lost or missing receipt declaration is made, an Approver should take extra care when reviewing the Business Expense.
- When submitting receipts to support a purchase or Business Expense claim, they should include the following information to be approved:
 - Merchant or Vendor name.
 - Time and date of the transaction.
 - Detailed description of the goods or services purchased.
 - Total amount paid and the applicable taxes.
 - Proof/form of payment (cash or the last four (4) digits of the payment card used).
 - Merchant or Vendor GST registration number (if applicable).

Example #1: Both receipts should be submitted as they provide the six (6) pieces of information required to support a purchase:

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------------------|------|---------------|------|--------------------|-------|------------|-------|------------------|-------|------------------------|-------|------------------------|------|--------|------|--------|------|------------|-------|------|------|---------------|--------------|--|---|------------------|-----------------------|-------------|---------------------|----------------------|--|------------------------|--|------------------------------|--|--------|-------|------|-------|---------------|--------------|
| <p>Detailed Receipt</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> ABCXYZ County Grill 123 Street Sherwood Park, AB </div> <p>GST: 1234567</p> <p>0004 Table: 6 Party: 5 Server: John Doe 11:45am 03/31/24</p> <table border="0"> <tr><td>Cold Beverage</td><td style="text-align: right;">2.80</td></tr> <tr><td>Cold Beverage</td><td style="text-align: right;">2.80</td></tr> <tr><td>Lunch Small Salmon</td><td style="text-align: right;">18.50</td></tr> <tr><td>Lunch Soup</td><td style="text-align: right;">10.50</td></tr> <tr><td>Lunch Fettuccine</td><td style="text-align: right;">15.00</td></tr> <tr><td>Lunch Strawberry Salad</td><td style="text-align: right;">12.50</td></tr> <tr><td>Dessert Chocolate Cake</td><td style="text-align: right;">7.20</td></tr> <tr><td>Coffee</td><td style="text-align: right;">2.80</td></tr> <tr><td>Coffee</td><td style="text-align: right;">2.80</td></tr> </table> <p>*****</p> <table border="0"> <tr><td>SUB-TOTAL:</td><td style="text-align: right;">74.90</td></tr> <tr><td>TAX:</td><td style="text-align: right;">3.75</td></tr> <tr><td>TOTAL:</td><td style="text-align: right;">78.65</td></tr> </table> | Cold Beverage | 2.80 | Cold Beverage | 2.80 | Lunch Small Salmon | 18.50 | Lunch Soup | 10.50 | Lunch Fettuccine | 15.00 | Lunch Strawberry Salad | 12.50 | Dessert Chocolate Cake | 7.20 | Coffee | 2.80 | Coffee | 2.80 | SUB-TOTAL: | 74.90 | TAX: | 3.75 | TOTAL: | 78.65 | <ol style="list-style-type: none"> 1. Merchant or Vendor name 2. Time and date of the transaction 3. Detailed description of the good or services purchased 4. The total amount paid and applicable taxes 5. The form of payment (cash or the last 4 digits of the payment card used) 6. Merchant or Vendor GST number | <p>Credit or Debit Card Slip</p> <p>0004 Server: John Doe 11:45am 03/31/24 GST: 1234567 ABCXYZ County Grill 123 Street Sherwood Park, Alberta</p> <div style="border: 1px solid black; padding: 5px;"> <table border="0"> <tr> <td>CARD TYPE</td> <td>ACCOUNT NUMBER</td> </tr> <tr> <td>MASTER CARD</td> <td>XXXX XXXX XXXX 1234</td> </tr> <tr> <td colspan="2">TRANSACTION APPROVED</td> </tr> <tr> <td colspan="2">AUTHORIZATION #: 05678</td> </tr> <tr> <td colspan="2">TRANS TYPE: Credit Card SALE</td> </tr> </table> </div> <table border="0" style="margin-top: 10px;"> <tr> <td>CHECK:</td> <td style="text-align: right;">78.65</td> </tr> <tr> <td>TIP:</td> <td style="text-align: right;">14.16</td> </tr> <tr> <td>TOTAL:</td> <td style="text-align: right;">92.81</td> </tr> </table> | CARD TYPE | ACCOUNT NUMBER | MASTER CARD | XXXX XXXX XXXX 1234 | TRANSACTION APPROVED | | AUTHORIZATION #: 05678 | | TRANS TYPE: Credit Card SALE | | CHECK: | 78.65 | TIP: | 14.16 | TOTAL: | 92.81 |
| Cold Beverage | 2.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cold Beverage | 2.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lunch Small Salmon | 18.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lunch Soup | 10.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lunch Fettuccine | 15.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lunch Strawberry Salad | 12.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dessert Chocolate Cake | 7.20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coffee | 2.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coffee | 2.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SUB-TOTAL: | 74.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TAX: | 3.75 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL: | 78.65 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CARD TYPE | ACCOUNT NUMBER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MASTER CARD | XXXX XXXX XXXX 1234 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRANSACTION APPROVED | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AUTHORIZATION #: 05678 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRANS TYPE: Credit Card SALE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CHECK: | 78.65 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TIP: | 14.16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL: | 92.81 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Example #2: The receipt includes all six (6) pieces of information required to support a purchase:

Combination of Detailed Receipt and Debit or Credit Card Slip

**ABCXYZ
County Grill**

123 Street
Sherwood Park, AB

GST: 1234567

0004 Table: 6 Party: 5
Server: John Doe 11:45am 03/31/24

| | |
|-------------------------|-------|
| Cold Beverage | 2.80 |
| Cold Beverage | 2.80 |
| Lunch Small Salmon | 18.50 |
| Lunch Soup | 10.50 |
| Lunch Fettuccine | 15.00 |
| Lunch Strawberry Salad | 12.50 |
| Dessert Chocolate Cake | 7.20 |
| Coffee | 2.80 |
| Coffee | 2.80 |
| SUB-TOTAL: 74.90 | |
| TAX: 3.75 | |
| 78.65 | |
| TIP: 14.16 | |
| TOTAL: 92.81 | |

| CARD TYPE | ACCOUNT NUMBER |
|------------------------------|---------------------|
| MASTER CARD | XXXX XXXX XXXX 1234 |
| TRANSACTION APPROVED | |
| AUTHORIZATION #: 05678 | |
| TRANS TYPE: Credit Card SALE | |

1. Merchant or Vendor name

2. Time and date of the transaction

3. Detailed description of the good or services purchased

4. The total amount paid and applicable taxes

5. The form of payment (cash or the last 4 digits of the payment card used)

6. Merchant or Vendor GST number

When an Employee is directed to incur a Business Expense on behalf of another Employee, the name of the requestor, an explanation for the request, and a business purpose must be included in the Business Expense claim.

Resources purchased for business purposes must be delivered to a County address and proof of delivery must be included as part of the Business Expense claim. If an item was shipped to an Employees home address in error, the Approver should verify the purchase and confirm receipt of County goods using the comments section when approving the expense.

Employees may not use corporate procurement cards or submit Business Expense claims to pre-load cash cards or applications with an intent for future use towards a Business Expense.

Corporate procurement card numbers should not be saved on an external site (e.g. Amazon) and should be re-entered every time an online payment is required.

Employees should not receive benefits, such as reward program points or rebates, resulting from Business Expenses incurred to conduct County business. In circumstances where there is a Reasonable rationale for the use of a personal payment method, and with pre-approval, staff may use their personal payment card. In these cases, it is the responsibility of the owner of the points/rewards card to report any taxable benefits to the Canada Revenue Agency, if applicable.

Types of Business Expenses

1.0 Meals

The County will reimburse Employees for Reasonable meal Expenses if they are required to work beyond their regularly scheduled hours, as per the criteria established in the applicable Employee Agreements; or, if they are participating in a Working Session. For either situation:

- a. The meal amounts listed in Schedule A should be used as guidelines for meal expenditures.
- b. Detailed receipt(s) including the GST and gratuity are required.
 - i. A business purpose must be listed either on the receipt or in Oracle as part of the Business Expense claim.
 - ii. If a meal was purchased for more than one (1) Employee, the names of all Employees must be listed on the receipt or in Oracle as part of the Business Expense claim.
- c. No Impairing Substances will be reimbursed.
- d. The maximum gratuity the County will reimburse is twenty percent (20%).
 - i. Where gratuity is automatically applied, the County will not reimburse for amounts that exceed twenty percent (20%).
- e. See section **2.0 Hosting Sessions**, for meal Expenses for non-Employees of the County.
- f. See section **3.3 Travel: Meals**, for meal Expenses incurred while travelling.
- g. See section **5.0 Recognition**, for meal Expenses being claimed for recognition purposes.

2.0 Hosting Sessions

- a. Business Expenses incurred to support a Hosting Session will be reimbursed provided they:
 - i. Facilitate County business;
 - ii. Are economical and Reasonable;
 - iii. Adhere to the County's other applicable policies, directives, procedures, guidelines, and Employee Agreements; and
 - iv. Have been pre-approved by the department Director or Associate Commissioner.
 - If the hosting Expense exceeds one thousand dollars (\$1,000), Associate Commissioner pre-approval is required and must be included with the Business Expense claim.
- b. The most senior County Employee attending, from the department hosting the session, will be responsible for authorizing payment of the Hosting Session.
 - i. A detailed receipt(s) including the gratuity and GST must be included with the Expense claim.
 - ii. When submitting hosting Expenses, the Employee must provide the name and title of each individual or organization being hosted along with a business purpose for the expenditures.
- c. The guidelines outlined in Schedule A should be considered for these Expenses.
- d. Claims for alcoholic beverages are discouraged unless the circumstances of the Hosting Session require it. If the Hosting Session involves the serving of alcohol, written pre-approval from the department Director or Associate Commissioner is required and must be included with the Business Expense claim.

3.0 Travel

Whenever possible, authorized business travel will be arranged and paid for using a corporate procurement card. Unless otherwise indicated, all Business Expense claims related to business travel should include a copy of a detailed receipt or itemized invoice that breaks down the GST.

Authorized business travel outside of Canada will be reimbursed in Canadian currency inclusive of the applicable exchange rate. The Employee can be reimbursed at:

- a. the exchange rate inputted into the Oracle Employee Expense module at the time of reimbursement.

OR

- b. the actual Business Expense incurred. As part of their claim, the Employee will be required to submit copies of their personal credit card or banking statements showing their foreign transactions including the amount paid, the exchange rate, and the total amount once converted. Any unrelated information on the statements should be redacted by the Employee prior to submitting the Business Expense claim.

3.1 Transportation

When more than one Employee is conducting County business in the same location outside of the County, transportation should be shared whenever possible.

i. Air Travel:

- Employees will select the most Reasonable option available at the time of booking based on:
 - the lowest available airfare;
 - the most direct route, and
 - consideration for specific requirements of the trip such as scheduling, changes and cancellations, and net benefits to the County (e.g., baggage allowances if required).
- No upgrades will be approved unless a specific medical or business purpose requires it.

ii. Personal Vehicle:

- Before travelling with their Personal Vehicle, Employees will consider all options available (e.g., the economics and trade-offs of renting a vehicle vs. claiming mileage).
- Employees using their Personal Vehicle to conduct County business are required to: ensure their vehicle is in safe operating condition, follow the traffic rules and regulations of the jurisdiction in which they are travelling, and arrange business/commercial auto insurance if required by their insurance provider.

FAQ: When is business/commercial auto insurance required?

Employees must notify their insurance provider if they are using their Personal Vehicle for business purposes, even occasionally. Based on the frequency of travel, the insurance provider will inform the Employee if they require additional insurance coverage. Insurance reimbursement is included in the mileage rate.

- Any fines or violations incurred while travelling on County business are the responsibility of the Employee.
- An Employee, who uses their Personal Vehicle to travel for authorized County business, will be reimbursed for their related kilometers travelled in accordance with Schedule A.
 - The Employee is required to complete and submit a mileage log detailing the business destinations they travelled to and from and for which they are claiming mileage.
 - Mileage logs are available on the Insider.
- Mileage reimbursement is meant to cover kilometers exceeding an Employee's normal commute to their Regular Work Location, if they are required to travel to a different site after arriving at their

Regular Work Location, or if they are travelling on behalf of the County.

- The mileage reimbursement rates are meant to be inclusive of the costs required to operate a vehicle. The Employee will not be reimbursed for additional costs (e.g., fuel, carwashes, insurance, etc.) required to operate or maintain their Personal Vehicle.
- For Employees approved to participate in the hybrid work program and who commute between remote and County work locations, refer to the Classified and Management Hybrid Work Guidelines.
- Employees who are assigned a County vehicle will not use their Personal Vehicle for business travel.

FAQ: When can an Employee claim mileage?

| Scenario | Example | Can the Employee Claim Milage | Reason |
|----------|---|-------------------------------|---|
| A | An Employee is required to work at a different location for the day <ul style="list-style-type: none"> • The Employee's normal commute (home to County Hall) is 20km. • The Employee's commute today (home to SPSY) is 15km. | No | The Employee is not eligible to claim mileage because their commute today was less than their normal commute to their Regular Work Location. |
| B | An Employee is required to work at a different location for the day <ul style="list-style-type: none"> • The Employee's normal commute (home to County Hall) is 20km. • The Employee's commute today (home to SPSY) is 25km. | Yes | The Employee is eligible to claim 5km in mileage because their commute today was more than their normal commute to their Regular Work Location. |
| C | An Employee's Regular Work Location is County Hall but once a week, they work from SPSY. | No | The Employee is not eligible to claim mileage because the alternative work location occurs regularly (scheduled). |
| D | An Employee begins their day at their Regular Work Location (County Hall) and is required to attend an in-person meeting at SPSY then return to County Hall for the remainder of the day. | Yes | The Employee is eligible to claim the mileage between County Hall and SPSY for attending the meeting and returning to County Hall to finish their day. |
| E | An Employee begins their day at their Regular Work Location (County Hall) and is required to attend an in-person meeting at SPSY. Instead of returning to County Hall, they travel home after the meeting. | Yes* | The Employee is eligible to claim the mileage between County Hall and SPSY for attending the meeting. *The Employee can claim mileage between SPSY and their home for km's that exceed their normal commute (see Scenario B). |
| F | An Employee is required to travel to multiple work locations throughout the day. | Yes | All mileage between the Employees Regular Work Location and other business sites is considered business travel and can be claimed. |
| G | The County is hosting an event for all staff at the Community Center. The event is NOT mandatory. An Employee, based out of SPSY, wishes to attend. | No | The Employee is not eligible to claim mileage if an employee chooses their own transportation where transportation has been made available (i.e., shuttle bus). |
| H | There is a conference in Red Deer that an Employee has been authorized to attend. The Employee leaves their home and drives directly to the conference. | Yes | The Employee is entitled to claim mileage from their home to the conference as well as the return trip. The Employee is entitled to claim Reasonable mileage incurred if, while attending the conference, they have business related travel (i.e., driving to pick-up a meal). |

| | | | |
|----------|--|-------------|---|
| I | There is a conference in Red Deer that an Employee has been authorized to attend. The Employee starts their day at their Regular Work Location (County Hall) and then drives to the conference from there. | Yes* | * The Employee is entitled to claim milage from County Hall to the conference. Their commute from their home to County Hall is considered their normal commute and is not eligible for mileage reimbursement. |
|----------|--|-------------|---|

- iii. Rental Vehicle:
 - Employees may claim the cost of a Reasonable rental vehicle if there is a valid business purpose for requiring it (e.g., more economical than mileage or airfare).
 - Any fines or violations incurred while travelling on County business are the responsibility of the Employee.
- iv. Taxi/Ride Share:
 - Employees may claim the cost of hiring a third-party vehicle for conducting County business.
 - The maximum gratuity the County will reimburse is twenty percent (20%).
- v. Parking:
 - Employees will be reimbursed for Reasonable parking Expenses incurred while conducting County business.

3.2 Accommodation

If overnight accommodation, away from an Employee’s regular residence, to conduct County business is required:

- i. Employees will be reimbursed for the actual cost of the accommodation:
 - Employees will select the most Reasonable and economical accommodation available at time of booking.
 - In-room charges will not be reimbursed, except when obtaining a meal, which should follow the meal guidelines established in Schedule A.

OR

- ii. Employees can choose to use Private Accommodation and will be reimbursed in accordance with Schedule A.
 - No receipt is needed when Private Accommodations are used.

FAQ: Is an Airbnb considered a Private Accommodation?

No, an Airbnb is considered a commercial accommodation, and receipts must be obtained for these bookings.

3.3 Meals

- a. While travelling on authorized County business, an Employee may claim either a Per Diem or a Reasonable meal Expense.
 - i. The meal amounts listed in Schedule A should be used as guidelines for Per Diems and meal expenditures.
 - ii. Detailed receipts including GST and gratuity are required when claiming meal Expenses.
 - iii. Receipts are not required when claiming a Per Diem.
 - iv. If a meal was purchased for more than one (1) Employee, the names of all Employees must be listed on the receipt or in Oracle as part of the Business Expense claim.
- b. If a meal is already included in the event, function, travel means, or accommodation attended by the Employee, the Employee cannot claim a meal Expense or Per Diem unless they have a dietary restriction that is not met or a business reason to decline the meal provided.
- c. No Impairing Substances will be reimbursed.

- d. The maximum gratuity that the County will reimburse is twenty percent (20%).
 - i. Where gratuity is automatically applied, the County will not reimburse for amounts that exceed twenty percent (20%).
- e. See section **2.0 Hosting Sessions** if entertaining third parties while travelling.

FAQ: When travelling internationally, do meal guidelines and Per Diems still apply?

Yes, the guidelines in Schedule A apply to international travel. When claiming a per diem or submitting receipts in a foreign currency, they will be reimbursed in Canadian currency at the applicable exchange rate.

3.4 Medical Insurance While Travelling

- a. An Employee authorized to travel outside of Canada who is not covered by the County's benefit plan will arrange for and request reimbursement for the cost of medical insurance for the period of time that they are outside of Canada on authorized County business.
- b. Medical costs incurred while travelling that are covered by the Employees benefit plan, are not reimbursable and must be claimed directly through the Employee's benefit provider.

3.5 Communications/Electronics

- a. Employees travelling with a County device must review the County's internal travel guidelines.
 - i. Prior to travelling, Employees will consult with the Information Technology Services department to confirm the required approval steps and to arrange adequate roaming coverage.
- b. Employees without a County device who have received approval to use their personal device while travelling on County business will be reimbursed for:
 - i. Reasonable coverage for US or international roaming plans while they are travelling for business purposes.

OR

- ii. The Employee can contact the Information Technology Services department and request a loaner device (if available) for travel purposes.

3.6 Personal Travel

- a. With prior approval, an Employee may combine personal travel with business travel. When doing so, the Employee is responsible for all incremental costs (including those of additional guests) associated with any personal part of the trip.
 - i. Wherever possible, all incremental personal costs will be paid using personal payment methods.
 - ii. If incremental personal costs were paid using a corporate procurement card, the Employee is responsible for reimbursing the County for those costs immediately upon their return.
- b. If personal travel extends into the Employee's period of regular working hours, the additional time will utilize banked time (vacation, extra/over time, EDO, etc.).
- c. The County will not reimburse Expenses for non-business-related guests of the Employee to attend business-related events (e.g., event dinner).

4.0 Learning and Development

Refer to the Human Resource guidelines on Learning and Development for details on Business Expenses related to:

- a. Department Funded Learning; or
- b. Corporate Funded Learning.

Refer to section **3.0 Travel**, for Business Expenses related to travel for Learning and Development.

5.0 Recognition

Refer to the Human Resource guidelines on Employee Recognition and Events for details on Business Expenses related to recognition.

Refer to section **2.0 Hosting Sessions** for event Expenses for non-employees of the County.

6.0 Electronics

- a. The procurement or purchase of County-owned software, apps, or electronic devices (e.g. computers, laptops, monitors, mobile devices, tablets, docking stations and laptop chargers) is prohibited, unless written pre-approval has been obtained from the Information Technology Services Director.
- b. Employees will not be reimbursed for software, apps, or electronic devices (e.g. computers, laptops, monitors, mobile devices, tablets, docking stations, or laptop chargers) purchased to enable their remote worksite.
- c. Employees are expected to use Reasonable judgement when purchasing accessories for County-owned electronic devices. Accessories for County-owned devices (e.g. keyboard, mouse, phone/tablet case, and headsets) should be purchased through individual departments and must follow conditions established in applicable policies, directives, procedures, and guidelines.
 - i. If an Employee is directed to personally purchase these items, they will be reimbursed. Written pre-authorization from the Employees Approver is required and must be included with the Business Expense claim.

7.0 Other

For Business Expenses that are **not covered** in this Procedure, the Employee, their Approver, and/or Director will consult other applicable County policies, directives, procedures, guidelines, and Employee Agreements. If unable to find further clarification or guidance, use Reasonable judgement to determine if the Business Expense is appropriate and eligible for reimbursement.

Additionally, Employees, Approvers, and/or Directors should reach out to Financial and Strategic Services for guidance.

8.0 Exceptions

- a. A Reasonable business case must be made for an Exception.
- b. If an Employee submits a Business Expense claim requiring an Exception, they or their Approver must obtain written approval from their Director and attach it to the claim before it can be approved for reimbursement. If an Exception is not approved by the Director, it will not be reimbursed.
- c. If a Director submits a Business Expense claim requiring an Exception, they must obtain written approval from their Associate Commissioner and attach it

- to the claim before it can be approved for reimbursement. If an Exception is not approved by the Associate Commissioner, it will not be reimbursed.
- d. If an Associate Commissioner submits a Business Expense claim requiring an Exception, they must obtain written approval from the Chief Commissioner and attach it to the claim before it can be approved for reimbursement. If an Exception is not approved by the Chief Commissioner, it will not be reimbursed.
 - e. If the Chief Commissioner submits a Business Expense claim requiring an Exception, they must obtain written approval from the Mayor and attach it to the claim before it can be approved for reimbursement. If an Exception is not approved by the Mayor, it will not be reimbursed.

Procedure Record

Date of Approval by Chief Commissioner:

Next Review Date:

Last Review Date:

Administrative Review: Financial and Strategic Services

Employee Business Expense Rate Schedule

Schedule A provides Employees with a quick glance at specific rates and direct them to where information on those topics in the Employee Business Expense Procedure can be found.

| Category | Section | Receipts Required | Guidelines (CAN Dollars) |
|---|---------------|---|--|
| Meals (OT, Travel, and Working Session) | 1.0, 2.0, 3.3 | Yes Itemized list including gratuity if applicable. If claiming meals while travelling for a conference or event, an itinerary should be included. Meals provided are not reimbursable. | Breakfast - \$15.00 Lunch - \$20.00 Dinner - \$30.00 The meal rates above should be used as guidelines |
| Airfare | 3.1 | Yes Documents must include GST breakdown. | Actual Cost |
| Rental Vehicle | 3.1 | Yes | Actual cost |
| Personal Vehicle – Mileage | 3.1 | Yes Detailed log of destinations travelled to and km's driven must be included with the Business Expense claim. | \$0.69 per KM As per the Canada Revenue Agency rate |
| Taxi/Ride Share | 3.1 | Yes | Actual cost inclusive of gratuity |
| Parking | 3.1 | Yes | Actual cost |
| Accommodation - Commercial | 3.2 | Yes Must include an itemized list of fees and GST. Available at request at the hotel. | Actual cost |
| Per-Diem (Private Accommodation) | 3.2 | No | \$50.00 per night to a maximum of \$200.00 total. |
| Per-Diem (Meals) | 3.3 | No If claiming a Per-diem while travelling for a conference or event, an itinerary should be included. Meals provided are not reimbursable. | Breakfast - \$15.00 Lunch - \$20.00 Dinner - \$30.00 |
| Communications (Travel) | 3.5 | Yes - statement from mobility provider must be included with the Expense claim. | Actual cost |
| Gratuity | N/A | Yes | To a maximum of 20% |

Approved by _____ as of: _____
mm/dd/yy