



P.O. Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada

Accessibility Advisory Committee  
July 18, 2011

**TO:** Chair and Members of Accessibility Advisory Committee

**SUBMITTED BY:**

A handwritten signature in black ink, appearing to read "C Mellett", written over a horizontal line.

Cathy Mellett, Municipal Clerk

**DATE:** June 7, 2011

**SUBJECT:** Committee Mileage Expenses – Accessibility Assessment Project

## INFORMATION REPORT

### ORIGIN

Motion of the Accessibility Advisory Committee of the May 16, 2011 meeting.

### BACKGROUND

The Terms of Reference of the Accessibility Advisory Committee, under section 15.1 Reimbursement of Expenses, states the following:

Each member of the committee shall serve without remuneration, but may be reimbursed by Council for any necessary expenses incurred while engaged in official duties, provided that such expenses are approved by Council in advance.

Members of the Accessibility Advisory Committee have been undertaking an assessment of accessibility deficiencies in HRM owned and/or operated facilities around the Municipality. This project has produced valuable information for Infrastructure and Asset Management staff, in determining urgent, short term, and long term accessibility repairs and installations in HRM facilities from the IAM budget section specifically dedicated for accessibility issues.

The accessibility assessment started in November 2010, and is ongoing, and involves Committee members volunteering their time and using a personal vehicle to attend these facilities.

At the May 16, 2011 meeting, the Committee approved a motion to request clarification on mileage remuneration.

## **DISCUSSION**

HRM is appreciative of the work carried out by members of the Committee in conducting accessibility assessments of HRM owned and/or operated buildings and is pleased to be able to support the work of the Committee in this regard. The following direction is provided to assist the Committee:

When the Committee determines a need to conduct an accessibility assessment of an HRM owned and/or operated building, mileage shall be paid based on the HRM Expense Reimbursement Policy for one vehicle as determined by the member of the Committee conducting the evaluation. Claims will be submitted to the Office of the Municipal Clerk for reimbursement based on the HRM policy and guidelines.

## **BUDGET IMPLICATIONS**

The cost for reimbursement of Committee members would be less than \$1000 annually and can be accommodated within the approved 2011/2012 operating budget in A121-Municipal Clerk. Any further budget implications would be handled administratively between IAM and the Clerk's office.

## **FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN**

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Project and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Project and Operating reserves, as well as any relevant legislation.

## **COMMUNITY ENGAGEMENT**

The Accessibility Advisory Committee is comprised of eight citizen members and two elected members of Council. Members represent perspectives from various accessibility backgrounds.

Accessibility Advisory Committee meetings are held once a month and are open to the public. Agendas, reports, and minutes from these meetings are posted online.

The Accessibility Assessment of HRM owned and/or operated buildings is an opportunity for the Committee to connect with the community, raise the profile of the Committee, and determine details of important work for HRM staff in the maintenance and upgrading of HRM facilities.

**ATTACHMENTS**

1. HRM Expense Reimbursement Policy
2. Local Travel Expense Reimbursement Form
3. Local Travel Remittance Schedule (April 1, 2010 – March 31, 2011)

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A copy of this report can be obtained online at <http://www.halifax.ca/commcoun/cc.html> then choose the appropriate Community Council and meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by : Jennifer Weagle, Legislative Assistant, 490-6517

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**Employment Expense Reimbursement Policy**

## Employment Expense Reimbursement Policy

### 1. Policy Statement

To balance fiscal accountability, internal controls and prudence in the conduct of municipal activities with administrative ease, convenience and equitable treatment for employees and elected officials incurring employment expenses in conjunction with carrying out their responsibilities. Reimbursement of reasonable expenses incurred while traveling on HRM's business do not constitute income or other compensation that would open the way for personal gain.

### 2. Policy Objectives

Proper implementation of this policy will achieve the following objectives:

- 2.1 Educate those who travel on the HRM's business or incur employment expenses, so that they clearly understand the municipality's cost control and reporting objectives and how they can help to achieve these objectives;
- 2.2 Provide a means to evaluate the effectiveness of the policy;
- 2.3 Provide accountability/structure to protect from allegations of improper use;
- 2.4 Provide for periodic review.

### 3. Roles/Responsibility/Authority

This policy derives its authority from the Municipal Government Act (MGA). Upon being approved, this policy replaces previous Local and Out of Town Travel Policies. This policy will take precedence over any existing Business Unit policies. However, any travel allowance provisions entrenched in a collective agreement to which the HRM is a party shall supercede the relevant provisions found herein.

- 3.1 **Members of Council, CAO, DCAO, Directors, Staff** are responsible to ensure they are informed of this policy and its contents and are to complete required forms as appropriate and to obtain approval of expenses by normal chain of authorization. A claimant may not authorize his/her own claims;
- 3.2 **Managers/Supervisors** ( person authorizing a travel claim) are responsible to ensure:
  - 3.2.1 the travel/expenses were approved
  - 3.2.2 they comply with policy
  - 3.2.3 appropriately detailed receipts are provided when required;
- 3.3 **Claimants** are responsible to complete required forms as necessary, attach receipts, and file expense claims within the stated time periods;
- 3.4 **Financial Services** will **review and process the submitted documents** in a timely manner. If claims do not comply with this policy or if supporting documents are missing, Financial Services will follow-up with the person who submitted the claim, and, if necessary, that employee's supervisor who authorized the claim. Finance will make the necessary HST/GST calculations. Financial Services also has the authority to correct general ledger accounts of expenses claimed to facilitate appropriate monitoring and reporting of expenses. The level of detail must be such that anyone looking at the transactions, such as auditors or members of the public, under Part XX of MGA, Freedom of Information and Protection of Privacy, should be able to understand the purpose of the expenditures.

**Any irregular use in the expense claim submitted by an employee, or any other misuse or misappropriation of public funds, will result in disciplinary or legal action. Any suspected irregular use of public funds should be brought to the attention of the Business Systems and Control Group. (See Illegal & Irregular Conduct Policy)**

## Employment Expense Reimbursement Policy

### 4 POLICY DIRECTIVES / PROCEDURES

4.1 Employee Expenses are subject to the provisions of Part XX of MGA, Freedom of Information and Protection of Privacy, and as such, local travel, employment expenses must be claimed through Accounts Payable for tracking purposes.

NOTE: Out of Town Travel expenses (hotel, airfare, etc) may be paid with HRM Procurement Cards, provided that an Out of Town Travel form is submitted for the travel, referencing the out of town travel expenses charged to the HRM Procurement Card. **This expanded use of the HRM Procurement Card is a temporary measure (not to extend beyond March 31/08) while HRM Finance explores options of implementation of a Travel Card system.**

- 4.1.1 Separate forms must be completed for the nature of your expenses. Local and Out of Town expenses, for example, cannot be processed on one form, due to tracking, disclosure and HST issues; See Appendix A & B for details.
- 4.1.2 Expenses must be processed through appropriate general ledger accounts, such as travel, conferences, training, etc., to ensure HRM maintains complete and accurate records of employee travel and expenses for reporting and disclosure under Part XX of MGA, Freedom of Information and Protection of Privacy and for reporting to Council; example
  - 4.1.2.1 # 6903 Local Travel (km, bridge, taxi, etc)
  - 4.1.2.2 # 6904 Out of Town Travel (Travel outside Halifax Regional Municipality)
  - 4.1.2.3 # 6902 Conference Registration Fees
  - 4.1.2.4 # 6905 Training/Education costs (registration to a training course, University), Financial Services also has the authority to correct general ledger account allocation of expenses claimed to facilitate appropriate monitoring and reporting of expenses.
- 4.1.3 Forms must be submitted within two months of return from travel and include all expenses related to the travel, including travel advances, amounts claimed for reimbursement as well as charges made direct to HRM accounts. (E.g. airline tickets charged directly through to HRM by the travel agent should be included on the expense account form in the appropriate column).
- 4.1.4 The business unit must validate and authorize the travel claim prior to submitting it to Finance ensuring that expenditures are reasonable and supported by appropriate detailed receipts where required.
- 4.1.5 Complete "Out of Town Expense Forms" must be submitted for all Out of Town Travel, even when the travel is paid in full or in part by a third party.
- 4.1.6 **Local Travel (Travel within Halifax Regional Municipality) appendix A**  
**Out of Town (Travel outside Halifax Regional Municipality) appendix B**

## Employment Expense Reimbursement Policy

<b>Appendix A Local Expenses</b>								
<b>Topic</b>	<b>Details</b>	<b>Requirements</b>						
<b>Personal Vehicles</b>	<p><b>Mileage Rates:</b> Effective August 1/07:</p> <table style="margin-left: 20px;"> <tr> <td>0 - 16,000 km</td> <td>\$0.46/km</td> </tr> <tr> <td>16,000.1 - 24,000 km</td> <td>\$0.42/km</td> </tr> <tr> <td>24,000.1 +</td> <td>\$0.34/km</td> </tr> </table> <p>Monthly Allowance Rates:              \$0.19/km local              \$0.46/km out of town</p> <p>Where an individual uses his/her <u>own car</u> for business travel, the current applicable kilometrage rate for the use of private automobiles on HRM business will be reimbursed</p> <p>When traveling in groups, HRM employees are strongly encouraged to car-pool;</p>	0 - 16,000 km	\$0.46/km	16,000.1 - 24,000 km	\$0.42/km	24,000.1 +	\$0.34/km	<p>While operating a private automobile on HRM business, the individual is responsible for all vehicular costs, for example, repairs, fines, etc.</p> <p>Mileage will be reimbursed from the regular place of work, or from the employees residence, whichever is <b>less</b>;</p> <p>The purpose of the travel, destination, kilometers and dates must be recorded on the form;</p> <p>Individuals are responsible for insuring their automobiles (at owner's expense) for not less than \$1,000,000 against third party liability for bodily injury and property damage (<b>see appendix C for further information on insurance if you are receiving monthly allowance</b>);</p> <p>It is the responsibility of each employee to keep detailed records of their claims and to track their km usage/rate reimbursement</p> <p><b>Procurement Card Usage? NO</b></p>
0 - 16,000 km	\$0.46/km							
16,000.1 - 24,000 km	\$0.42/km							
24,000.1 +	\$0.34/km							
<b>Taxi</b>		<p>Taxi chits may be used if claimant is not able to use his/ her own vehicle. Individuals who use taxi chits must sign the chits and write their cost centre number on the back, and fill in the "to and from" locations, and date</p> <p><b>Procurement Card Usage? NO</b></p>						
<b>Bridge/Ferry</b>	<p>No installation of HRM paid MacPass on personal vehicles. No receipts given, claim costs to travel bridge/ferry</p>	<p>No receipts are given for crossing bridge/ferry. Claim costs incurred</p> <p><b>Procurement Card Usage? NO</b></p>						





HALIFAX REGIONAL MUNICIPALITY  
Local Travel Remittance Schedule - April 1, 2010 - March 31, 2011

<b>DEPARTMENTS</b>			
GENERAL GOV'T (City Hall) LIBRARY SERVICES POLICE, FIRE, COMMUNITY PROJECTS, INTEGRATED EMERGENCY SERVICES	COMMUNITY DEVELOPMENT (Planning, Development Recreation & Tourism)	IAMS TRANSPORTATION & PUBLIC WORKS REAL PROPERTY (Excluding Bldg Mgt)	FINANCE, LEGAL HUMAN RESOURCES BUSINESS PLANNING & INFO REAL PROPERTY - BLDG MGT
<b>April 15</b>	April 23	April 30	May 07
May 14	<b>May 20</b>	May 28	June 04
June 11	June 18	June 25	July 02
July 09	July 16	July 23	<b>July 29</b>
August 06	August 13	August 20	August 27
<b>September 02</b>	September 10	September 17	September 24
October 01	<b>October 07</b>	October 15	October 22
October 29	November 05	<b>November 12</b>	November 19
November 26	December 03	December 10	<b>December 17</b>
<b>December 17</b>	<b>December 31</b>	January 07	January 14
January 21	January 28	February 04	February 11
February 18	February 25	March 04	March 11
March 18	<b>March 25*</b>	<b>April 1*</b>	<b>April 1*</b>
NOTE - Bold dates shown on the schedule reflect a due date adjustment to compensate for a holiday falling within a standard payment timeline. An * indicates dates falling within a year-end timeline.			

## GUIDELINES FOR EXPENSE CLAIMS

In order to help disbursements provide fast and accurate turnaround for employee expense claims, we ask that you assist us as follows:

### NORMAL REMITTANCE SCHEDULE

To ensure a reasonable turnaround time given the number of employees at HRM, we can only process claims for the staff scheduled for a particular week in that travel cheque run. If we get your approved claim by the close of business on Friday, we can process it with the travel cheque run the following Tuesday. Claims received later than Friday will be processed with daily batches as time permits, but some delays can be expected. Claims arriving before their scheduled date will be held until payment is due.

### HOLIDAYS

When a holiday falls within the week you would normally remit a claim or receive payment, please allow an extra day for processing. Rather than Friday, claims should reach Disbursements by the preceding Thursday to ensure turnaround on time.