

Highland Shores Children's Aid Society Procedure

Service Area:	Finance	
Procedure Title:	Travel, Meals, Training and Hospitality Expense	
Associated Policy:		
Effective Date:	June 1, 2013	Revised Date: May 9, 2018
Reference Number:	1290	Approved: March 27, 2018

Procedure Statement:

1. Purpose, Application and Scope

The purpose of this procedure is to set out the travel expense rules for staff reimbursement. This procedure applies to any person in the organization making an expense claim, including the following:

- Board members,
- Employees, and
- Consultants and Contractors engaged by the Society with a contractual agreement permits specified expenses to be claimed. (Sections 1, 2, 3, 6 and 10 apply to consultants and contractors).

The reimbursement of expenses to Foster Parents and Volunteers is addressed in procedures Foster Parent Expenses Reimbursable and Volunteer Driver Reimbursable Travel Expenses respectively.

As a designated Broader Public Sector (BPS) organization under the BPS Accountability Act, the Society must comply with the BPS Expenses Directive (the "Directive") as of April 1, 2011. Funding agreements between the Society and the Ministry are deemed to include the requirements of the Directive. Where any agreement addresses the subject matter of the Directive, the Directive prevails over the relevant terms of the agreement if there is any conflict or inconsistency between them. The Directive does not prevail over a collective agreement between the Society and a bargaining agent representing employees. This procedure follows the Directive and expands on areas as required for Society purposes.

2. Principles

This procedure is based on four key principles.

A. Accountability

The Society is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support business objectives.

B. Transparency

The Society is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.

C. Value for Money

Funds are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

D. Fairness

Legitimate authorized expenses incurred during the course of the business of the Society are reimbursed.

Procedure:

GENERAL

Best practices are in place, including:

- Prior approval to incur expenses is obtained where required,
- Expenses are approved as per Appendix A, and as per procedure Procurement Goods and Service BPS Compliant, Appendix D, Approval Authority Matrix.
- Service providers designated by the Society are used where appropriate and where available.
- Other options for meetings are always considered before travel is approved, including audio or video conferencing.

The Society assumes no obligation to reimburse expenses which do not comply with this procedure. Employees, board members, and others covered by this procedure are obliged to familiarize themselves with this procedure and to seek clarification if required. Those eligible for approving expenses are responsible for ensuring compliance with this procedure and for taking remedial action if required.

3.0 General

There are two types of travel expense claim which staff and volunteers submit depending on the user access: 1. iExpense (CPIN Based Users), 2. Manual spreadsheet expense claim (Non CPIN Users)

3.1 Staff with iExpense Access - Making Claims (Claimants)

Claimants must:

- Obtain all necessary and appropriate approvals before incurring expenses,
- Refer to Section 3.9, Record Retention, and the iExpense User guide to submit and retain receipts in iExpense. Credit and Debit card slips by themselves are not sufficient to support a claim for reimbursement,
- Submit all Expense Reports on a timely basis within the 5th working day of the next month following incurrence – the Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions will be at the discretion of a Manager, Director, or Executive Director as per Section 3.11, Guidance on Exceptions. (Refer to Appendix G, iExpense User Guide for iExpense Reports).
- Promptly repay any overpayments – it is considered a debt owing to the Society.
- If leaving employment with the Society, submit any claims for expenses before leaving. Failure to adhere to these rules will result in expenses that cannot be paid via iExpense procedures

3.2 Supervisors Approving User iExpense Reports – Refer to Appendix H iExpense User Guide – Approver, for further details.

Approvers are prohibited from approving their own expenses. Expenses incurred for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver.

Approvers must:

- Monitor and ensure compliance with this procedure,
- Provide approval only for expenses that were necessarily incurred in the performance of Society business, and
- Provide approval only for claims that include all appropriate documentation.
- Approvers have a variety of responses available in iExpense including Approve, Approve (with Violation – this will go to iExpense Auditor for justification), Reassign, Request More Information, or Reject.
- When planning vacation or to be off for extended period of time set vacation rules in iExpense to redirect your teams expense claims to another appropriate Supervisor at the Agency

3.3 Individuals Without CPIN Login Capabilities Making Manual Expense Claims (Claimants)

Claimants must:

- Obtain all necessary and appropriate approvals before incurring expenses,
- Submit original, itemized receipts (not photocopies) with all claims. Credit and Debit card slips by themselves are not sufficient to support a claim for reimbursement,

- Submit all Manual Expense Reports on a timely basis within the 5th working day of the next month following incurrence – the Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions will be at the discretion of a Manager, Director, or Executive Director as per Section 3.11, Guidance on Exceptions. (Refer to appropriate expense Report format).
- Promptly repay any overpayments – it is considered a debt owing to the Society.
- If leaving employment with the Society, submit any claims for expenses before leaving.

3.4 Staff Approving Manual Expense Claims for Individuals without CPIN Login Capabilities (Approvers)

Approvers are prohibited from approving their own expenses. Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver.

Approvers must:

- Monitor and ensure compliance with this procedure,
- Provide approval only for expenses that were necessarily incurred in the performance of Society business, and
- Provide approval only for claims that include all appropriate documentation.

3.5 iExpense Audit Role – Refer to Appendix I iExpense User Guide –Auditors, for further details

- Monitor and ensure compliance with this procedure,
- Policy violations require Auditor intervention regardless of approval level. An expense claim which contains a policy violation is forwarded IN FULL to the Auditor.
- Auditor options upon receipt of iExpense Report include Complete Audit, Reject, or Request more Information.
- Auditors may review but not action iExpense Reports which are in compliance.

3.6 Accountability Framework

To ensure appropriate governance and use of funds, per Appendix A, and as per procedure Procurement Goods and Service BPS Compliant, Appendix D, Approval Authority Matrix must be adhered to in approving the reimbursement of expenses.

3.7 Non-Reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Non-reimbursable expenses include but are not limited to:

- Recreational purposes (e.g. video rentals, mini-bars),
- Personal items,
- Traffic and/or parking violations,
- Unauthorized travel,
- Expenses incurred due to failure to cancel training, accommodation or travel when sufficient notice should reasonably have been possible,
- Expenses resulting from unlawful conduct,

- Alcoholic drinks,
- Expenses incurred on behalf of friends/family or due to the presence of friends/family, and
- Passports.

In the case of consultants/contractors, no meal, hospitality or incidental expenses will be reimbursed and no provision for reimbursement of such can be included in any agreement or contract. See Section 10 for more information specific to consultants/contractors.

3.8 Client Costs Claimed in Staff iExpense Reports

Staff should claim client costs in Case Management (CM) in CPIN where ever possible. The use of staff iExpense claims should be restricted to client meals and sundry items of nominal dollar value. Larger dollar value items such as bikes, tuition, OSAP applications are to be paid through CM in CPIN. iExpense approvers will monitor all claims for adherence to this procedure.

3.9 Record Retention

iExpense scanned receipts are to be held for a 12 month rolling period by claimant in a paper folder identified as iExpense Receipts. Electronic scanned copies are to be stored for a 12 month rolling period on your H drive identified by a secondary yearly and monthly file folder identified as follows: H : \iExpense\ Scans 2017\Sept. See full details in the iExpense User Guide, refer to Appendix G. Record keeping practices will ensure that information is maintained for verification and audit purposes.

3.10 Corporate Credit Cards

Corporate credit card purchases must be substantiated by detailed receipts provided to the credit card holder for reconciliation of the credit card statement. A credit card slip is not deemed sufficient detail.

Refer to Credit, and Purchasing Card procedure for more information.

3.11 Guidance on Exceptions Needs review with iExpense Auditor

Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this procedure. Decisions whether to approve exceptional reimbursement must be reviewed on a case by case basis and approved by a Manager, Director, or Executive Director within their approval limits as per Appendix A, and as per procedure Procurement Goods and Service BPS Compliant, Appendix D, Approval Authority Matrix. All expenses approved over iExpense Policy Schedule limits, as per Appendix J, will automatically go to the iExpense Auditor for review. Justification by the claimant/approver for the exceptional approval is required to provide the iExpense Auditor assistance in deciding to approve or reject the claim. A decision to make an exception to a claim will be guided by the following principles:

- Trust – use discretion and latitude to act in a fair and reasonable manner,
- Flexibility – management decisions respect the duty to accommodate, to respond to persons' needs and interests and to consider unforeseen circumstances, and

- Stewardship – to ensure consistent, fair and equitable application of this procedure giving consideration to all circumstances while maintaining the shared responsibility of wise and prudent use of Society resources.

Managerial Discretion

For the purpose of this procedure, managerial discretion is the administrative authority to make decisions with some degree of flexibility, while maintaining compliance with this procedure. All decisions made should be taken very carefully. When exercising managerial discretion, the rules on documentation must be followed so the rationale will be included in the claim file. Managers, Directors, and Executive Director are accountable for their decisions, which should be:

- Subject to good judgment and knowledge of the situation,
- Exercised in appropriate circumstances, and
- In compliance with the principles and mandatory requirements set out in this procedure

When a situation arises and discretion needs to be exercised, Managers, Directors, and Executive Director should consider whether the request is:

- Able to stand up to scrutiny by auditors and members of the public,
- Properly explained and documented,
- Fair and equitable,
- Reasonable, and
- Appropriate.

It is the responsibility of both the individual approving an exception and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

In order to ensure a proper record for audit purposes, the following must occur:

- 1) Claimant provides their approver, as per Appendix A, and as per procedure Procurement Goods and Service BPS Compliant, Appendix D, Approval Authority Matrix, with a written explanation of the need for exception, This is done in iExpense in the Justification Field
- 2) iExpense automatically routes the claim to the appropriate approval level for approver.
- 3) Manager, Director, or Executive Director make decisions as to approval and can approve, approve (with violation), reassign, request more information, or reject. Further information can be found in iExpense User Guide Approvers, refer to Appendix H.

4. TRAVEL

The majority of travel requires prior approval with the appropriate level of approval authority identified in Appendix B, Pre-approval for Travel and Overnight Accommodation. Recognition is given that frequent short-distance travel is required of many employees and board members and these situations do not require prior approval. Authority to approve travel is dependent on the destination and is specific to:

- Travel within jurisdiction,
- Travel outside jurisdiction but within Ontario,
- Travel outside Ontario but within Canada, and
- Travel outside Canada.

The type of travel selected should be the most practical and economical way to travel so as to align with the principles established in this procedure. Economy (coach) class is the standard option of travel and any deviation from this class requires that the rationale be clearly documented and approved by the appropriate level of authority as per Section 3.11, Guidance on Exceptions.

4.1 Approval for Travel

See Appendix B, Pre-approval for Travel and Overnight Accommodation for details of pre-approval authorization.

- Normal travel by most employees and Board members related to a direct service or other Society business, less than 200 kilometers in total distance travelled, and within the Society's area of jurisdiction does not require prior approval – such claims are approved after incurrence. Normal Society expense guidelines will govern reimbursement claims. This applies to travel within the Society's "geographical jurisdiction".
- An e-mail or verbal communication outlining the details of proposed travel and requesting approval, along with approval, is acceptable within jurisdiction.
- For purposes of this procedure, "geographical jurisdiction" includes the Counties of Hastings, Northumberland, Kawartha-Haliburton, Durham, Lennox-Addington, Frontenac, Prince Edward, and Lanark.
- Travel outside the Society's jurisdiction and/or greater than 200 kilometers requires prior approval as per Appendix B. Normal Society expense guidelines will govern reimbursement claims.
- Travel outside of Ontario requires prior approval as per Appendix B. Normal Society expense guidelines will govern reimbursement claims.
- Travel outside of Canada requires prior approval as per Appendix B. Expense guidelines will be established by the Director, Finance and Information Services once prior approval has been obtained.

All requests for travel outside of Ontario or Canada require a written proposal (by the person who would be travelling) which includes the rationale to demonstrate that the travel is critical to the Society's priorities. The written proposal must also document and demonstrate that the requested travel arrangements (i.e. transportation mode, accommodation, etc.) are cost-effective, including a detailed itemization of all expenses that will need to be incurred. Prior approval must be obtained in writing, at a minimum 30 days in advance of the expected travel date, as per Appendix B, Pre-Approval for Travel and Overnight Accommodation. Should such travel be expected to result in additional monetary expenses above normal rates, the approver (per Appendix B) must consult with the Director, Finance and Information Services, to determine rate adjustments necessary prior to approval being given.

Separate authorization requests and subsequent approval are required for each employee and child-in-care traveling. No travel arrangements or commitments can be entered into (e.g.

conference registration, training, etc.) until written approval is received. International travel by wards/children-in-care is discussed in procedure Travelling With A Child In Care Out of Province or Out of Country.

4.2 Travel Advances

Under normal circumstances the Society does not extend travel advances. Where travel is expected to be of a longer duration (four or more days), a travel advance may be provided at the discretion of the Director, Finance and Information Services. Travel advances are normally limited to the daily meal rate multiplied by the number of travel status days. The minimum amount for travel advances is \$200.00. Travel advance requests will be recorded on an approved Travel Advance Cheque Requisition and Reconciliation Form (Appendix C) and submitted to Accounts Payable. Travel advances from petty cash will not be provided. All travel advances must be reconciled on the form and provided to Accounts Payable by the 5th working day of the following month. All original itemized receipts must be submitted and any excess advance must be promptly returned to the Society by personal cheque. Cash will not be accepted. Additional travel advances will only be provided when all prior monthly advances have been reconciled. Exceptions may be made from time to time as deemed necessary by the Director, Finance and Information Services and following the documentation requirements of Section 3.11, Guidance on Exceptions.

4.3 Loyalty Programs

Individuals may participate in loyalty programs (i.e. frequent traveller programs) provided they select the most cost-effective means of travel.

4.4 Medical/Health Insurance

Employees will not be reimbursed for the cost of privately arranged medical/health insurance for travel within Canada since coverage in the event of illness, injury or death is provided through the Society health insurance plan.

Employees will be reimbursed for the cost of privately arranged medical/health insurance purchased for travel outside Canada. A receipt of the premium paid must be provided and accompany the iExpense or manual Expense Report.

4.5 Vehicle Insurance

Only employees with valid drivers' licenses are authorized to drive their own or other vehicles in the course of Society business.

Personal vehicles used for Society business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum \$1,000,000.00 liability specified in the conditions of employment for any person who requires use of a personal automobile. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. The Society does not reimburse costs of business use coverage or collision and liability coverage.

The Society assumes no financial responsibility for privately owned vehicles.

Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle) and the person's immediate supervisor.

4.6 Car Rental

For any single day trip where the round trip distance is to exceed 200 kilometers, a rental car must be used. If an individual does not wish to rent a car, reimbursement for personal vehicle use will be limited to 200 kilometers at the prevailing rate per kilometer. Rental cars are to be arranged through the Society's preferred Vendor of Record.

The size of the rental car is not to exceed a full-size car. Upgrades are permitted if the rate charged does not exceed the pre-arranged full-size car rental rates. Exceptions are permitted only based on the requirements in Section 3.11, Guidance on Exceptions. In no case will luxury or sports car rentals be reimbursed or paid for. Rental of mini-vans and cube vans are permitted if transporting several people at one time or cargo.

See operational instructions issued by the Director, Finance and Information Services for the current preferred Vendor of Record regarding age limitations, refueling, and use of 407 ETR route, booking, and returns (Appendix D, Rental Car Guidelines).

The distance between the Belleville and Bancroft offices total 240 kilometers round trip, and between the Bancroft and Cobourg offices total 320 kilometers round trip. These are frequent trips for many employees and often flexibility is required with regards to arranging rental vehicles. The requirement to use a rental car due to the distance exceeding 200 kilometers will be waived and the kilometers above the 200 limit will be reimbursed for these specific instances when necessary. Employees are encouraged to rent a car when possible for cost saving purposes. In addition, Picton currently does not have an operating/reliable car rental agency. Therefore, Picton employees will not be required to rent vehicles when the 200 kilometer round trip limit is exceeded. However, when a car rental agency does become viable, Picton employees will be required to rent a vehicle when the 200 kilometer round trip is exceeded.

Auto insurance for domestic rentals will not be purchased from the designated car rental agency as this coverage is already in place through the Society's operating insurance. Auto insurance must be purchased for international auto rentals.

Rental vehicles may be utilized by an employee for instances where use of their personal automobile is prohibitive due to client harassment concerns. The Society will also allow for a rental vehicle on a multiple night stay, which is below the 200 kilometer threshold, when the employee's household only has one vehicle.

If you are involved in an auto accident with a society rental vehicle, refer to Travel - Auto Rental Accident Process (#2759), and fill in Travel – Auto Rental Accident Form (#2758). Both documents found in Background and References.

4.7 Kilometer Reimbursements Rates for Personal Vehicle Use

Rates of reimbursement are pursuant to the Society's Collective Agreement for all employees, including non-bargaining unit and Board members (see Appendix E, Reimbursable Rates).

Expense claims are to be submitted on the Society monthly iExpense Report form in CPIN for CPIN users, and must follow Appendix G the iExpense User Guide Format for receipt based and for mileage based expenses including the:

- Justification (Rationale for the expense)
- Starting address,
- Ending address (or institution name),
- Kilometers travelled, and
- Date of travel.
- Merchant Name
- Scanned receipt(s)
- Case ID and Person ID – exception –not required for mileage and meals

Claimants not setup in CPIN will use their Expense Reports and follow those processes set out on their expense report template.

Mileage is to be measured from the employee's regular place of work (the location at which an employee regularly performs their duties of employment or where an employee is regularly scheduled to report) or from home, whichever is less. Travel from home to an employee's regular place of work is not reimbursable and is considered a personal expense.

When personal trips are combined with Society business, claimed mileage should be the lesser of:

- Mileage which was actually incurred, or
- Mileage from the employee's regular place of work to business travel destination, or
- Mileage from the employee's home to business travel destination.

Appendix F, Standard One Way Distances-lists distances too many common destinations for the Society. The standard distances are to be used on the monthly Expense Reports in all instances when travelling these routes.

4.8 Cartage

A Property employee or Property supervisor may use his/her personal truck (pick-up truck or larger vehicle) for haulage of Society bulk items and will be reimbursed the designated kilometer allowance plus an additional daily cartage amount. The use of a personal truck for cartage must be pre-approved by the Director, Finance and Information Services. Reimbursement will be via the monthly iExpense Report per Appendix E, Reimbursable Rates.

4.9 Taxi travel

Where practical, local public transit or hotel shuttles must be used. Receipts for reimbursement are not required. Where other means of travel are not available or practical, taxi travel will be reimbursed only with receipts.

4.10 Rail Transportation

Travel by rail is permitted when this is the most practical and economical way to travel. The standard is coach (economy) class. Travel in fare classes above coach (economy) class will only be reimbursed at the coach (economy) class rate. Rail travel will be booked using a corporate credit card and all approvals (including billing amounts) must be provided to the cardholder prior to travel being booked to allow monthly reconciliation.

4.11 Air Transportation

Travel by air is permitted when this is the most practical and economical way to travel. The standard is coach (economy) class. Travel in fare classes above coach (economy) class will only be reimbursed at the coach (economy) class rate. Air travel will be booked using a corporate credit card and all approvals (including billing amounts) must be provided to the cardholder prior to travel being booked to allow monthly reconciliation.

4.12 Other Travel Expenses

Reimbursement for hotel accommodation in the Society's geographical jurisdiction area will not normally be made. Exceptional or emergency situations may arise where employees who reside out of town are required to remain in the Society's jurisdiction overnight – for example extended collective bargaining, large projects, etc. Hotel accommodation in the Society's jurisdiction must be approved by a Manager, Director, or Executive Director in writing as an exceptional circumstance and the requirements of Section 3.11, Guidance on Exceptions must be met.

For any overnight accommodation, approval must be secured prior to the expenditure as per Appendix B, Pre-approval for Travel and Overnight Accommodation

Reimbursement will be made for the equivalent cost of single accommodation in a standard room. Employees who use suites, executive floors or concierge levels will be reimbursed for the equivalent cost of single room accommodation at the same location.

Society employees are expected to book reasonably priced hotels and motels when traveling on Society business. The respective Administrative or Executive Assistant will make hotel arrangements for employees. Employees are responsible for reviewing and confirming all accommodation charges. The approved invoice will then be forwarded to Accounts Payable for payment.

Employees should charge room expenses to a corporate credit card and forward a copy of the bill to the cardholder as per Procedure Credit and Purchasing Cards, for reconciliation purposes. Pre-approval from the credit card holder must be sought in advance, and the invoice should contain the purpose of the stay and appropriate pre-authorization.

Hotel expenses may also be placed on your personal credit card or paid via cash and a copy of the bill attached to the monthly iExpense or manual Expense Report for reimbursement. The monthly iExpense or manual report must contain the purpose of the stay.

Meals and other miscellaneous costs should be claimed separately on the monthly iExpense Report. If these expenses are part of the Hotel Bill follow the itemization procedure the iExpense User guide—Users, refer to Appendix G.

Employees may share hotel rooms if they choose, however this is not an expectation or requirement of the Society.

Private stays with family and friends are encouraged. Appendix E, Reimbursable Rates shows the per night gratuitous lodging reimbursable rate. No receipt is required.

For extended stays out of town at a single location, lower cost long term accommodation should be sought to take advantage of lower weekly or monthly rates and must be approved by a Manager, Director, or Executive Director. This may include the rental of a housekeeping facility.

4.13 Other Out of Pocket Expenses

Reasonable gratuities for meals, hotel room services and taxis will be reimbursed. Gratuity amounts paid should be recorded on the original receipt. Likewise reasonable expenses related to parking meters, bus tickets and subway tokens will be reimbursed. Receipts are not necessary to support reimbursement of these expenses.

Reasonable costs for laundry and dry cleaning will be reimbursed when travelling or away on business for three or more consecutive nights.

4.14 Telephone Calls While Travelling

Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Wherever possible, agency-issued telecommunication devices should be used for necessary personal calls, to minimize cost.

With prior approval by the Director, Finance and Information Services, agency-issued telecommunication devices can be used for business purposes when travelling out of jurisdiction on Society business. Employees should discuss with their supervisor to determine what is covered in the Society's plan and how long distance and roaming charges will be handled. Discretion with respect to the frequency and length of both personal and business calls is required to minimize cost to the Society.

4.15 Additional Business Expenses

While travelling on Society business, additional expenses may be incurred not otherwise specifically contemplated in this procedure. Such reasonable expenses, including business calls, air/rail phones, computer access charges, photocopying, and fax expenses, will be reimbursed with receipts.

5. MEALS

There are situations where the costs of meals will be reimbursed, subject to the maximum rates in Appendix E, Reimbursable Rates.

5.1 Meal Expenses- Employees

Reasonable and appropriate meal expenses will be reimbursed subject to approval levels in Appendix E, Reimbursable Rates when employees are required to be away from their regular work location over a normal meal period. As travel is a regular part of the job, meals will not normally be reimbursed. Reimbursement for actual meal costs (to maximum allowed) will be made only when:

- An employee is, due to the requirements of the Society's business, travelling or expected to start work more than one and a half hours prior to their regularly scheduled start time.
- An employee is, due to the requirements of the Society's business, more than 50 kilometers from their regular work location during a meal period,
- An employee is, due to the requirements of the Society's business, travelling or required to work for an excess of three continuous hours following their regularly scheduled finish time.

Meal reimbursements are not to be considered as allowances. Actual meal costs incurred will be submitted for reimbursement on the monthly iExpense or manual Expense Report.

Original, itemized meal receipts must be provided and scanned in iExpense, and for non-CPIN Users attached to a manual expense report. Refer to Section 3.9, Record Retention. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) and is also limited to the meal rates as set out in Appendix E, Reimbursable Rates.

Reimbursement of actual meal expenses that exceed the rates set out in this policy may be approved if the reimbursement is consistent with Section 3.11, Guidance on Exceptions.

No reimbursement will be made for meals consumed at home or work prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.

For a full day of meal claims, (i.e. breakfast, lunch and dinner) employees have the discretion to allocate the daily total three meal rate as specified in Appendix E, Reimbursable Rates among meals. For less than a full day of meal claims, employees are to be guided by the schedule of rates in Appendix E.

5.2 Meal Expenses – Clients

It is recognized that there may be circumstances where employees may purchase meals/coffee/snacks for clients (child or adult). In cases where this is verbally pre-authorized by the required authorization as per Appendix A, and as per procedure Procurement Goods and Service BPS Compliant, Appendix D, Approval Authority Matrix and directly pertains to a Plan of Care or Service for a client, these expenses will be reimbursed within the limits of Appendix E,

Reimbursable Rates. If a worker or Supervisor has a doubt about whether an expense is appropriate, they should consult their Manager prior to making the expenditure.

In every case where an employee takes a client for a snack or a meal, the claim for expense must be substantiated with a detailed receipt, client's name (or case number), and rationale for the purpose. In no case will a reimbursement of an employee's coffee, snack or meal be permitted unless the expenditure:

- Meets the criteria in Section 5.1, Meal Expenses – Employees.

Any expenditure must be within the rates noted in Appendix E, Reimbursable Rates.

5.3 Meal Expenses – Collaterals

Any business meals with a collateral must be pre-authorized at the Supervisor level or higher. Such meals must directly relate to Society business.

In every case where an employee takes a collateral to a meal, the claim for expense must be substantiated with a detailed receipt, collateral's name, and rationale for the purpose. In no case will a reimbursement of an employee's coffee, snack or meal be permitted unless the expenditure:

- Meets the criteria in Section 5.1, Meal Expenses – Employees, or
- Is pre-approved as per Section 3.11, Guidance on Exceptions.

Any expenditure must be within the rates noted in Appendix E, Reimbursable Rates.

6. ALCOHOL

The Society prohibits reimbursement of alcohol expenses. There will be no reimbursement of the cost of alcohol to any person covered by this procedure and alcohol will not be purchased for hospitality or other events.

7. HOSPITALITY

For the purposes of this procedure, hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are engaged to work for:

- The Society, or
- Other designated BPS organizations (i.e. those covered by the Directive), or
- Any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive.

Activities involving only those people in the organizations listed above are not considered hospitality and cannot be reimbursed. This means that hospitality may never be offered solely

for the benefit of anyone covered by the Broader Public Sector Expense Directive, or by the OPS Travel, Meal and Hospitality Expenses Directive.

Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate Society business or is considered desirable as a matter of courtesy. Hospitality expenditures should be consistent with the status of the guest(s), the number of persons attending and the business purpose to be achieved. All hospitality requires prior approval according to per Appendix A, and as per procedure Procurement Goods and Service BPS, Appendix D, Approval Authority Matrix.

Where hospitality events are extended by the Society and where guests include vendors or prospective vendors to the Society, prior Director or Executive Director approval is required to ensure that the hospitality provided does not give, or is not perceived to give, preferential treatment to any vendor.

Hosts must ensure that hospitality expense records include:

- The circumstances of the event (business purpose),
- The form of hospitality,
- Cost supported by receipts,
- Name and location of establishment,
- Names, titles and companies of attendees, and
- Documented approvals by appropriate individuals in the Society.

7.1 Recipients of Hospitality

Acceptance of hospitality from vendors, current or prospective, may constitute a conflict of interest and may therefore be disallowed. Directors and the Executive Director are responsible to ensure that employees and Board members are aware of their conflict of interest obligations.

Gifts of appreciation may be accepted if token in nature, valued at up to \$50.00. Gifts valued above \$50.00 must be justified and approved by the Manager, Director or Executive Director of the recipient. In all cases where hospitality is provided to Society employees or Board members, conflict of interest guidelines will prevail in determining whether such hospitality should be reasonably accepted. If in doubt, an individual should consult with his/her Manager, Director or Executive Director.

8.0 OTHER EVENTS

Activities involving only those people who are engaged in the work of the Society are not considered hospitality. Approval prior to expenditure is required in every case where a meal or food expense will be paid by the Society, and written justification may be required as noted below.

8.1 Board and Board Committee Meetings

Due to the volunteer nature of the Board of Directors of the Society, the following expenses are permitted with the prior approval of a Director or Executive Director:

- 1) Where a Board or Board Committee meeting is scheduled and takes place over a normal meal period, a meal may be provided to participants of the meeting. The total cost per meal cannot exceed the rates in Appendix E, Reimbursable Rates.
- 2) Where a Board or Board Committee meeting is scheduled for less than three hours and does not occur over a normal meal period, a snack may be provided to participants of the meeting. The total cost of the snack, including any beverage, cannot exceed the rates in Appendix E, Reimbursable Rates.
- 3) Recurring scheduled meetings can be approved annually and documentation kept on file.

8.2 Society Meetings and Training

Reimbursement or payment of meal or food expenses can occur only with the prior approval of a Manager, Director, or Executive Director and is limited to the following situations:

- 1) Where a meeting is scheduled for three or more hours, is necessary to the work of the Society as determined by the approving Manager, Director or Executive Director and requires participants to work through a normal meal period, a meal may be provided to participants of the meeting. The total cost per meal cannot exceed the amounts in Appendix E, Reimbursable Rates.
- 2) Where a meeting is scheduled for less than three hours, no meal or food expenses will be reimbursed.

8.3 Annual General Meeting

As per the Society's by-laws, a meeting of the membership is required annually to hear and receive reports and statements required by the Corporations Act, elect Directors, appoint and affix compensation for auditors for the next year, ratify any amendments to the Society's by-laws, and transact any other business that should properly be brought before the membership of the Society. Other business at a typical Annual General Meeting consists of a presentation by a guest speaker, recognition of retiring Board Members, youth awards, honorary memberships, etc.

Reasonable costs related to expenses for the guest speaker, facility, recognition items, food and non-alcoholic drinks will be reimbursed.

8.4 Recognition Events

Reasonable costs for the following recognition events will be reimbursed.

Resource Families:

- Annual Picnic (site rental, refreshments, games)
- Foster Family Recognition Week media launch (refreshments)
- March break movie (theatre rental, movie, refreshments)
- Annual Recognition Dinner (food, hall, gifts, awards, decorations)

Volunteers

- Annual Recognition event for volunteers, including board members (refreshments, entertainment, gifts)

Adoption

- Adoption Awareness Month (refreshments)

Children in Care

- Annual/seasonal event for youth receiving CCSY (including food, hall, decorations, entertainment, gifts, etc.)

8.5 Non-Reimbursable Recognition Events

Staff

In accordance with BPS requirements, events solely for the benefit of the staff such as:

- **Annual staff recognition**
- **Service date recognition**
- **Retirement parties**
- **Seasonal Events**

are not reimbursable. These events can be held by the Society, but must be paid for by the staff.

9. TRAINING

Course registration and registration costs are normally handled by initial completion of the Human Resources Professional Development Request Form with approval at both the Supervisor and Manager level. The approved Professional Development Request Form is then forwarded to Human Resources for processing the registration and arranging payment. All associated training travel costs are to be claimed on the monthly iExpense or manual Expense Report in the section noted for training costs.

In emergency situations where registration and payment timelines are short, a Professional Development Request Form should still be completed, approved, and forwarded to Human Resources for record keeping purposes. Following approval, course registration payment can be made directly using a corporate credit card, or using a personal credit card and claimed on the monthly iExpense or manual Expense Report in the section noted for training costs. The process for all reimbursable expenses remains as per this procedure.

10. EXPENSES FOR CONSULTANTS AND OTHER CONTRACTORS

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors working for the Society or in any contract or agreement between the Society and a consultant or contractor. Therefore, consultants and other contractors cannot claim or be reimbursed for expenses including:

- Meals, snacks and beverages,
- Gratuities,
- Laundry or dry cleaning,
- Valet services,
- Dependent care,
- Home management, and
- Personal telephone calls.

Reimbursement for allowable expenses can be claimed and reimbursed only when the contract or agreement specifically provides for it.

11. POSTING

This procedure must be posted on the Society's website, in accessible formats, for the expense rules to be available to the public. Any changes to this procedure require that updated information be placed on the website.

Background and References:

- **Appendix A:** [Travel Meals Hospitality Expense Appendix A - Approval Authority Matrix](#)
- **Appendix B:** [Travel Meals Hospitality Expense Appendix B - PreApproval for Travel & Overnight Accommodations](#)
- **Appendix C:** [Travel Meals Hospitality Expense Appendix C - Travel Advance Cheque Requisition & Reconciliation Form](#)
- **Appendix D:** [Travel Meals Hospitality Expense Appendix D - Rental Car Guidelines](#)
- **Appendix E:** [Travel Meals Hospitality Expense Appendix E - Reimbursable Rates](#)
- **Appendix F:** [Travel Meals Hospitality Expense Appendix F - Standard One Way Distances](#)
- **Appendix G:** [Travel Meals Hospitality Expense Appendix G - iExpense User Guide For Users](#)
- **Appendix H:** [Travel Meals Hospitality Expense Appendix H - iExpense User Guide For Approvers](#)
- **Appendix I:** [Travel Meals Hospitality Expense Appendix I - iExpense User Guide for Auditors](#)
- **Appendix J:** [Travel Meals Hospitality Expense Appendix J - iExpense Policy Schedule](#)
- **Procedure:** [Procurement of Goods and Services Procedure](#)
- **Procedure:** [Procurement Appendix D - Highland Shores AAM](#)
- **Procedure:** [Credit, Purchasing and Gas Cards Procedure](#)
- **Link:** [Foster Parent Expense Guidelines](#)
- **Link:** [Volunteer Driver Reimbursable Travel Expenses Procedure](#)
- **Link:** [Traveling with a Child in Care Out of Province or Out of Country](#)
- **Link:** [Request for Training/Professional Development Form](#)
- **Link:** [MD-041 O&S BPS Expenses Directive](#)
- [Travel - Auto Rental Accident Process](#)
- [Travel - Auto Rental Accident Form](#)