



Travel, Meal and Hospitality

Policy Area: Finance

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Applies to:

All staff Board of Directors Contractors Resource Parents Volunteers

Purpose

The purpose of this policy is to provide direction on expenses for travel, meal, and hospitality and the reimbursement of such expenses when incurred for business purposes.

To specify the responsibilities of the claimants and the approver.

Scope

The following principles will govern the Society's (also referenced as agency) travel, meal, and hospitality expense reimbursement when incurred for business purpose:

1. Expenses must:
 - Be work-related.
 - Adhere to the expense reimbursement guidelines.
 - Strike a balance among economy, health & safety, and efficiency of operations; and
 - Expenses of a personal nature are not reimbursable.
2. The Society will not reimburse expenses that do not comply with this policy.
3. In the event of an overpayment of an expense claim, such overpayment will be recovered from the claimant.
4. Employees are obliged to familiarize themselves with this policy and to seek clarification and approval from their supervisors/managers/directors for business expenses that are incurred.
5. Supervisors/managers and directors are responsible for ensuring compliance with this policy and for taking remedial action if required.
6. No person may approve their own expenses. Staff expenses are approved by their immediate supervisor, except as outlined by this policy. Managers approve expenses incurred by supervisors and other staff directly reporting to them. Directors approve expenses incurred by managers, supervisors and other staff directly reporting to them. The Chief Executive Officer (CEO) approves expenses incurred by directors and other staff directly reporting to them including the Chief Financial Officer (CFO). In the absence of the CEO, the CFO may approve expenses incurred by those directly reporting to the CEO.



7. The Chair of the Board of Directors (or Treasurer) approves the expenses of the Chief Executive Officer. This includes expenses on behalf of the Chief Executive Officer that are coordinated through the Executive Assistant of the Chief Executive Officer. In addition, the Chair of the Board (or Treasurer) approves Board of Directors expenditures.
8. For group expenses, the most senior person seeks approval for the expense reimbursement.
9. The Delegation of Financial Authority (DOFA) sets the accountability framework to ensure that controls to manage funds are adequate and that staff authorized to manage funds understand and can meet their obligations.
10. Recognizes the place of employment being the Leslie Office as the “head office” for all staff.
11. To provide full transparency, this policy will be posted on the agency internet site and Policy Tech. portal.
12. This policy will be reviewed every five years, or sooner should business practices or ministry directives change.

Policy Statement

- **Mandatory Requirements**

For expenses to be reimbursed, they must be business related, adhere to agency policies and procedures, and must be approved by the appropriate level of authority.

Requests for reimbursement that are not in compliance with this policy will be rejected and must be corrected and resubmitted for approval.

- **Non-Reimbursable Expenses**

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

- Recreational purposes (e.g.: video rentals, mini bars)
- Personal items
- Traffic/parking violations
- Alcoholic drinks
- Expenses incurred on behalf of friends/family

- **Managerial Discretion**

For the purposes of this policy, some sections outline where managerial discretion may be exercised given exceptional circumstances that may arise. Managerial discretion is to be exercised with due diligence.

Decisions whether to approve the reimbursement of an exceptional expenditure incurred for/related to business purposes must be reviewed on a case-by-case basis and approved by an employee’s Director unless noted otherwise in the applicable section of this policy. A decision to approve an exception will be guided by the following principles:

- Trust – use discretion and latitude to act in a fair and reasonable manner in addressing exceptions that are business related.



- Flexibility – management decisions respect the duty to accommodate, respond to persons’ needs and to consider unforeseen circumstances.
- Stewardship – to ensure consistent, fair and equitable application of this policy giving consideration to all circumstances while maintaining the shared responsibility and prudent use of agency resources, and to stand up to scrutiny by auditors and members of the public.

Where a managerial discretion is exercised, the rationale for the exception must be documented and accompany the expense claim that is submitted for reimbursement.

- Receipts

Original itemized receipts must be submitted with all expense claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement. Original electronic receipts and/or a scanned copy of the original itemized receipts are acceptable on CPIN iExpense submissions.

In the event of a missing receipt, managerial discretion may be exercised for an exception to this policy. The exception is one-time and is to be documented as such on the expense claim form that is submitted. Directors, managers, and supervisors have the authority to make a one-time exception when a receipt has been misplaced.

Original receipts plus credit card slips, if applicable, obtained via the use of agency credit cards must be submitted to accounting along with the reconciliation to the credit card statement.

Records of travel expense claims will be retained for the same period as the retention of the accounting records, a period of 7 (seven) years.

- Time Limit for Claims

Expenses are to be submitted as soon as possible following the end of the month to which the expenses relate.

Expense submissions are not to cross fiscal years and will no longer be the Society’s responsibility once the year-end (March 31) is closed.

Before a person leaves the Society, all outstanding expense claims are to be submitted. After the person has left the Society, the expense will no longer be the Society’s responsibility.

- Verification

Supervisors are responsible for approving expense claims in compliance with this policy. Expense approval limits are as defined in the Delegation of Financial Authority document.

- Travel Advances

Travel advances are not provided unless there are extenuating circumstances that is documented and approved by the Chief Executive Officer. In the absence of the CEO, the CFO may provide the approval.

- Loyalty Programs

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



Definitions

Agency Office -this is either the Head Office or a Satellite Office of the agency as defined below.

- Head Office -this is the Leslie Office location as owned by the agency.
- Satellite Office (s) -an office leased by the agency that is not considered the head office.

Closest Office -the agency office that is the nearest distance to your home.

Approver -any person who holds a position that has been delegated financial authority to approve an expense to be paid. This includes supervisors, managers, directors, the Chief Financial Officer, and the Chief Executive Officer.

Claimant -any person who submits an expense claim to the agency for payment. This includes staff, volunteers, and resource parents.

Responsibilities

- Claimant
 - Understand this policy and other applicable policies and if unsure seek clarification before incurring an expense.
 - Consider virtual alternatives to travel using the agency technology platforms that are available.
 - Use service providers designated by the agency where appropriate.
 - Request and accept lowest common carrier fare.
 - Obtain approvals for travel from the designated supervisor/manager or director.
 - Use the corporate charge card to prepay and hold hotel accommodations where possible.
 - Supply an itinerary to and notify their supervisor of any changes so that travelers may be contacted in an emergency.
 - Cancel hotel bookings prior to 4:00pm (or as specified by the hotel) to avoid no-show charges.
 - Submit all expense claims on a timely basis – expense submissions are not to cross fiscal years and will no longer be the agency’s responsibility once the year-end (March 31) is closed.
 - Provide explanations for unusual expenses and seek appropriate level of approvals.
 - Retain and provide original itemized receipts for all expense claims.
 - Provide descriptions for all expenses claimed.
 - Be aware of the agency conflict of interest policies.
 - If an overpayment occurs to reimburse the amount promptly.



- Approver
 - Review that expenses that are submitted for approval are compliant with this policy.
 - Determine and authorize when business travel is necessary.
 - Consult with the employee to ensure travel arrangements accommodate both their needs and are consistent with this policy.
 - Ensure that appropriate receipts are provided to support expense claims and that any unusual items are appropriately explained and documented. If an exception has been approved, ensure the rationale is documented and accompanies the expense claim.
 - Seek timely direction when there are questions of application.
 - Ensure that staff are aware of the agency conflict of interest policies.
 - Take appropriate action in the case of non-compliance including where an overpayment occurs.



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Approval for Travel

Normal Travel –within Ontario

Normal travel related to a direct service or other Society business and within the Ontario does not require prior approval – such claims are approved after occurrence. Agency expense policies will govern the reimbursement of claims.

Travel outside Ontario

Travel outside of Ontario requires prior approval from the Chief Executive Officer. In the absence of the CEO, the CFO may authorize the approval. Approve. Agency expense policies will govern the reimbursement claims.

Travel outside Canada

Travel outside of Canada requires prior approval from the Chief Executive Officer. In the absence of the CEO, the CFO may authorize the approval. In the case of the Chief Executive Officer, the approval of the Chair of the Board of Directors (or Treasurer) is required. The detailed travel request is to be documented in the form of a business case that will include the purpose, timelines, alternatives considered, cost, and any other pertinent information to make an informed decision. The document must include an approval section that is to be submitted and pre-approved before expenditures are incurred. An email document is acceptable. The approved detailed request would accompany the expense reimbursement that is subsequently submitted.

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 agency health insurance plan. Refer details to the Agency's Employees Benefits 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 expense claim.

Vehicle Insurance

Only employees with valid drivers' licenses are authorized to drive their own or other vehicles during agency business.

Personal vehicles used for agency 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 liability specified in the Insurance Act. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. The agency does not reimburse costs of business use coverage or collision and liability coverage.



The agency assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for agency business. Those driving a personal vehicle on agency business may make a claim to the agency for damages as a result of a collision in accordance with the collective agreement.

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.

Kilometer Reimbursements Rates for Personal Vehicle Use -

Rates of reimbursement are pursuant to the agency's collective agreement for all staff, including non-bargaining unit.

Expense claims are to be submitted on the agency approved form (CPIN iExpense) and must include the:

- Case name / number or Purpose of Expense
- Starting address
- Ending address
- Km's traveled
- Date of travel

Mileage reimbursement is not a benefit nor is it income. The agency only reimburses business related mileage and not personal mileage.

Travel between home and the office is considered personal mileage by Revenue Canada.

Travel from home to the office is not reimbursable. Travel from the office to home is not reimbursable.

The office is defined as the closet agency office to the person's home location that is considered their principal/primary place of residence.

Business travel is based on the shortest distance from your home vs the closest agency office in relation to your home and is applied to the first business travel of the day and to the last business travel of the day.

The following are some examples to assist and illustrate how to apply the model for calculating the business mileage to claim for reimbursement:

Scenario 1

- **Going from home to client visit location 1, then to client visit location 2, then to client visit location 3 and then home:**
 - Going from home to client visit location 1 -claim shortest distance when comparing the KM (Kilometers) to travel from your home to location 1 vs the KM to travel from the closest office that is to your home to location 1.
 - Then traveling from location 1, then to client visit location 2, then to client visit location



3 -claim KMs travelled based on shortest distance.

- Finally traveling from Location 3 to home -claim shortest distance when comparing the KM to travel from location 3 to your home vs the KM to travel from the location 3 to the closest office that is to your home.

Scenario 2:

- **Going from home to the Head Office (Leslie) Office, then to client visit location 1, then to client location 2 and then home:**
 - Going from home to Leslie Office -claim shortest distance when comparing the KM to travel from home to Leslie Office vs the KM to travel from the closest office that is to your home to the Leslie Office. If the Leslie Office is the closest office, no KM is claimed.
 - Traveling from Leslie Office to client visit location 1 and then to client visit location 2 - claim KMs travelled based on shortest distance.
 - Finally traveling from location 2 to home -claim shortest distance when comparing the KM to travel from location 2 to your home vs the KM to travel from the location 2 to the closest office that is to your home.

Scenario 3:

- **Going from home to a Satellite Office (South) Office, then to client visit location 1, then to client location 2 and then home:**
 - Going from home to South Office -claim shortest distance when comparing the KM to travel from home to South Office vs the KM to travel from the closest office that is to your home to the South Office. If the South Office is the closest office, no KM is claimed.
 - Then traveling from South Office to client visit location 1 and then to client visit location 2 -claim KMs travelled based on shortest distance.
 - Finally traveling from location 2 to home -claim shortest distance when comparing the KM to travel from location 2 to your home vs the KM to travel from the location 2 to the closest office that is to your home.

Scenario 4:

- **Going from home to an Agency Office then Home:**
 - If the agency office you are going to is the closest office to your home (for example the closest office to your home is the South Office and you are going to the South Office), no KM is claimed.
 - If the agency office that you are going to is not the closest office that is to your home (for example closest office to your home is the Leslie Office and you are going to the South Office) -per this example claim the shortest distance when comparing the KM to travel from your home to South Office vs the KM to travel from your closest office (Leslie Office) to the South Office.
 - If using public transportation to go to an office that is not the closest office to your home, the lesser of the cost of mileage reimbursement from the closest office (would be used as a proxy) and the cost of public transportation may be claimed.

Reimbursement is provided for necessary and reasonable parking expenses. Parking costs incurred at an agency office location are not reimbursable.

As part of the stewardship of financial resources, audits of expense claims that are reimbursed may be undertaken to confirm the appropriateness and accuracy of the expense. If an issue is identified through this process, follow-up occurs as necessary. In the event of an overpayment of expense claims, such



overpayment will be recovered from the claimant.

Kilometer Reimbursements Rates for Outside Service Providers

The rate of reimbursement for Outside Service Providers (OSP) will not exceed the agency's reimbursement rate set for OSP as reflected on the 1st day of April of the fiscal year. This applies to new contracts, renewals, and/or extensions.

Car Rental

For any single day trip where the round-trip distance or total distance travelled in a single day is to exceed 275kms a rental vehicle should be used. Should a personal vehicle be used instead, the reimbursement for personal vehicle use will be limited to 275kms for the day at the prevailing rate per kilometer. Employees are advised to rent cars to avoid assumption of personal cost for unpaid mileage. Rental cars are to be arranged through the agency's preferred vendor.

The size of the rental car is not to exceed a mid-size standard car (vendor may refer to this as intermediate size). Upgrades to full size cars are permitted if the rate charged does not exceed mid-size car rental rates. Exceptions are to be documented and approved in writing at a manager level or higher. In no case will luxury or sports car rentals be reimbursed.

Before taking possession of the rented vehicle double check the vehicle kilometers and gas gage to ensure consistency with the recording on the rental agreement. If there is a discrepancy, please address it with the car rental company at that time.

Before returning the rented vehicle, the rental car must be refueled to avoid higher gasoline charges imposed by the rental car company.

Tolls

The 407 ETR route may be used and expensed in exceptional circumstances.

Exceptional circumstances will be guided by situations that may arise such as a non-toll route is blocked by an accident or emergency, or the non-toll route would not be time effective such as when a planned meeting is scheduled to start at or before 9 am or to start between 4 pm to 6 pm where the volume of traffic on non-toll routes would not be time effective due to higher congestion during this Monday to Friday period. Other times may also be reasonable to claim and would be reviewed and approved at the supervisor level.

The ETR mileage charges, and as applicable the mileage KM travelled, will be reimbursed by the agency either to the rental car company or to the employee provided appropriate documentation accompanies the expense claim.



Taxi Travel

Where practical local public transit/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.

Rail Transportation

Travel by rail is permitted when this is the most practical and economical way to travel. Choose the lowest fare available when purchasing a ticket.

Air Transportation

Travel by air is permitted when this is the most practical and economical way to travel. The standard reimbursement is economy class. Choose the lowest fare available when purchasing a ticket.

Other Travel Expenses

Reimbursement for hotel accommodation in the agency's geographical jurisdiction area will not be made. Exceptional or emergency situations may arise where personnel who reside out of the agency's geographical jurisdiction area are required to remain in the agency's jurisdiction overnight – for example extended collective bargaining, large IT projects, or other business meeting that continues well outside normal business hours etc. These exceptions may be approved at the managerial discretion of a director level or higher.

For overnight accommodation outside the agency's geographical jurisdiction area, as approved by a manager level or higher, reimbursement will be made for the equivalent cost of single accommodation in a standard room. A receipt is required.

Private stays with family and friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging is allowed. No receipt is required.

For extended stays out of the agency's geographical jurisdiction at a single location, long-term accommodation may be considered to take advantage of lower weekly or monthly rates. Long-term accommodation requires to be documented in the form of a business case that summarizes the purpose, the timeframe, alternatives considered, a cost benefit analysis, and any other pertinent information to make an informed decision. An email document is acceptable.

The business case requires prior approval from the Chief Executive Officer. In the absence of the CEO, the CFO may authorize the approval. In the case of the Chief Executive Officer, the approval of the Chair of the Board of Directors (or Treasurer) is required. The approved detailed request would accompany the expense reimbursement that is subsequently submitted.



Meal Expenses

Meal expenses will be reimbursed according to the existing guidelines.

Examples:

- If a worker spends an entire day (9:00 a.m. to 4:00 p.m.) away from the office on travel status outside the region, the worker may claim the amount spent on lunch, as per current rates.
- If a worker is away for 2 days including travel, lunch and dinner on day one and breakfast and lunch on day two would be allowable.

Original, itemized receipts must be provided. If the meal expense is incurred as part of an overnight accommodation approval, the overnight accommodation receipt must still provide an itemized receipt of the meal expense.

Reimbursement of meal costs in no case will include the cost of alcoholic beverages.

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

Meal Rates –includes taxes and gratuities.

Breakfast	\$ 15.00
Lunch	\$ 20.00
Dinner	\$ 30.00

For a full day of meal claims, (i.e. breakfast, lunch and dinner) employees have the discretion to allocate the daily total meal rate of \$65.00 among their meals.

For less than a full day of meal claims, employees are to be guided by the schedule of rates above.

Reasonable gratuities for meals will be reimbursed within the set meal rates.

Reimbursement of actual meal expenses that exceed the set rates requires an explanation of the extenuating circumstances and must be approved by at a director level or higher.

For the Family Visit Support Program where access visits frequently occur in the community, a nominal amount of up to \$10 would be reimbursed in those cases where a family visit support coach is providing access to the parties in an eating establishment in the community. An original itemized receipt must be provided. The meal rates will be reimbursed when on travel status outside the region.

Working Lunches

On occasion, staff may attend a meeting, training or other activity that extends through their lunch hour. On such occasions, the agency may choose to:

1. Provide lunch.
2. Reimburse the cost of lunch according to the guidelines in this procedure, or,
3. Permit a lunch period before or after the meeting.



A decision, prior to the start of the meeting, will be provided to staff that will be attending the meeting. Such arrangements are to be approved by a director level or higher.

Business Meetings

On occasion, staff and volunteers including board members may be required to attend a business meeting or training that extends beyond three hours or into the evening hours. In these circumstances, refreshments such as coffee, water, a light snack, or a reasonable meal may be approved by a director as a business expense that is more efficient than providing a break during the meeting.

The Chair of the Board (or Treasurer) approves Board of Director expenditures.

Meal Expenses -Clients

It is not reasonable to encourage the expectation that workers will always take a client (child or adult) out for a meal/snack when visiting. However, it is recognized that there are circumstances where workers may purchase meals/coffee for clients. In cases where this is authorized by the supervisor these expenses will be reimbursed within the same limits as meal expenses, above. If a worker has a doubt about whether an expense is appropriate, they should consult their supervisor prior to making the expenditures.

In every case where a worker takes a client to lunch, the claim for expense must be substantiated with an itemized receipt, client's name (or case number), and rationale for the expenditure.

Meal Expenses -Overtime

Where a staff member is working past normal working hours on approved overtime beyond three hours past normal closing time a meal allowance subject to the above limits will be reimbursed. An original itemized receipt must be provided.

Credit Cards

Agency Credit card purchases must be substantiated with detailed receipts and reconciled monthly with the credit card statement. A credit card slip is not deemed sufficient detail.

Refer to Credit Card Policy for more details.

Other Out of Pocket Expenses

Reasonable gratuities for meals will be reimbursed within the set meal rates.

Reasonable expenses related to parking meters, bus tickets and subway tokens will be reimbursed. Receipts are not necessary to support reimbursement of these expenses.

Notwithstanding, reimbursement will be made for reasonable costs for necessary personal calls home for



each night away. Wherever possible, the agency provided cell phone with data plan should be used to minimize cost.

Additional Business Expenses

While traveling on agency business, additional business expenses may be incurred not otherwise specifically contemplated in this policy. Reasonable expenses such as business calls, air/rail phones, computer access charges and photocopying expenses will be reimbursed with receipts. Wherever possible, the agency provided cell phone with data plan should be used to minimize cost.

Hospitality -General

Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at agency expense to persons who are not engaged in work for the agency.

Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate agency 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 people attending and the business purpose to be achieved.

Acceptance of hospitality from vendors, current or prospective, may constitute a conflict of interest and therefore is disallowed. Staff are to be aware of the agency's conflict of interest policies and if unsure seek clarification before accepting.

Exceptions are made in extenuating circumstances as approved by a director level or higher and will be documented.

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.
- Approvals by appropriate individuals in the agency.

Retirement events, welcome/farewell events and staff recognition are not covered by hospitality.

In no circumstance can hospitality, incidental, or food expenses be considered an allowable expense for consultants or contractors. Reimbursement can be claimed only when the contract specifically provides for it.



Hospitality -Gifts of Appreciation

In some cases where a service has been provided at no cost to the agency, or where an individual (s) that is/are external to the agency present at an agency forum or provide some other pro bono activity, a gift of appreciation may be provided by the agency. The value of the gift of appreciation is to an amount of up to \$30 and is to be approved at the director's level or higher.

In situations that may warrant a gift of appreciation that exceeds the value of \$30, a business case should be documented in advance. The business case should include the purpose, the rational to exceed the value, the recommended gift of appreciation and cost. The business case must include an approval section that is to be submitted to the Chief Executive Officer for review and approval. An email document is acceptable.

The approved business case would accompany the expense reimbursement request that is subsequently submitted.

Hospitality -Agency staff as a Recipient

Gifts of appreciation may be accepted if token in nature, valued at up to \$30.00. Gifts valued above \$30.00 must be graciously and respectfully declined. If acceptance is unavoidable, it will be reported to the Director who will determine the appropriate action.

In all cases where hospitality is provided to agency staff or board members, conflict of interest guidelines will prevail in determining whether such hospitality should be reasonably accepted. If in doubt, a worker should consult with his/her supervisor.

Exceptions, where the gift is in recognition of some accomplishment or performance and made by another organization, are permitted where approved by the Director.