

HR 17.12 REIMBURSEMENT FOR EXPENSES

POLICY

This policy applies to any of the following individuals who may require reimbursement of expenses incurred on behalf of the agency during their work for and with the Agency:

- Appointees
- Board Members
- Employees
- Consultants and Contractors engaged by the Agency.

The following principles will govern travel expense reimbursement practice at the Agency.

- The Agency is accountable for public funds used to reimburse travel, meal and hospitality expenses. All such expenses must support the business objectives of the Agency. Rules governing the agency's expense policy are posted on the Agency's external website to ensure public accessibility.
- The Agency's transactions are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public.
- The Agency will use public funds prudently and responsibly. All expenses for travel, meals, accommodations and hospitality are necessary and economical with due regard for health & safety.
- Legitimate and authorized expenses incurred on behalf of the Agency are fairly reimbursed.

The Agency abides by the Broader Public Sector Travel, Meal and Hospitality Expenses Directive. The organization abides by the four key principles of accountability, transparency, value for money and fairness.

The Agency assumes no obligation to reimburse expenses which do not comply with this policy. In the event of an overpayment of expense claims, such overpayment will be recovered promptly from the payee. Individuals are obliged to familiarize themselves

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with this policy and to seek clarification from their managers if required. Managers are responsible for ensuring compliance with this policy and for taking remedial action if required.

Process

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

17.12.1 Receipts

Original receipts (not photocopies) must be submitted with all expense claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement. In the event of missing receipts, an exception to this directive may be made at the individual discretion of the manager and only with appropriate documentation from the claimant that a receipt has been misplaced.

Original receipts plus credit card slips, if applicable, obtained via the use of Agency credit cards must in all cases be submitted to Accounting for reconciliation to the credit card statement.

Travel expense claims records will be retained in the same format and for the same time period as all Agency accounts payable claims.

17.12.2 Time Limit for Claims

The Agency assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. **Staff have 3 months to submit their expenses with 1**



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additional month with Director approval. Expenses submitted beyond 4 months will not be reimbursed due to the inability by the agency to substantiate the claims. All expenses must be submitted by **April 10th** to reconcile the year end for auditing purposes. For individuals who are transferring teams, staff are expected to submit expenses to their previous manager.

Personal Expenses

Personal expenses, such as travel, mileage, etc. are to be submitted during the 3-month process. The 1-month extension is provided under special circumstances only. These will be determined on a case-by-case basis by Directors.

Children/Youth in Care Expenses

Staff are to submit their receipts soon after the expense is paid out-of-pocket for unplanned purchases (within 24 hours).

Workers are encouraged to use the agency credit card, available through Directors, to cover expenses for children and youth. When using the agency credit card, ensure the service is inputted into CPIN.

Other Client/Family Expenses

Other client expenses are to be submitted in a timely manner as soon as the expense is incurred.

Expenses related to families require a proposal submitted to the employee's manager. This proposal, along with receipts, are to be submitted to Accounting within 1 week.

17.12.3 Verification

Managers having responsibility for approving expense claims are responsible for monitoring compliance with this policy. Expense approval limits are as defined in the Agency's designated signing authority policy.

Guidance on Exceptions

Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this policy. Decisions as to whether to approve exceptional reimbursement must be reviewed on a case by case

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basis and approved by an employee's Director or Executive Director. 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, respond to persons' needs and interests 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 of wise and prudent use of Agency resources

Where a Director decides to exercise discretion in making an exception and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the expense claim.

17.12.4 Accommodation Flexibility Allowed for Training Purposes

Effective April 1st 2014, each employee in conjunction with their Manager's/Director's approval will be responsible for booking hotel accommodation if warranted. The Agency is able to offer additional flexibility for training that lasts for more than two days. If training exceeds more than two days, the participant may be eligible for a *one or two night* stay overnight at a hotel depending on the length and location of training.

To determine if/when accommodation is warranted for a training event, the staff person is asked to consider the following and compare them with accommodation costs (either singly or with a roommate as per personal preference):

- start and finish times
- commute options (train, car, etc.)
- meal costs
- parking costs

Guidelines for Hotel Accommodation:

- Training event must be over 200kms roundtrip from home to qualify for an overnight stay. The calculation for mileage should be from the Agency or from the employee's home and whichever one is less will be the amount calculated. Please refer to **HR17.12.10** for more information on how to calculate mileage.

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- If the training event is for 2 days, the Agency will support 1 overnight stay, unless otherwise approved by the Manager/Director depending on the location of the training.
- If the training event is for 3 days, the Agency will support 2 overnight stays, unless otherwise approved by the Manager/Director depending on the location of the training.
- Room allowance is \$200 per person (not including taxes) per night
 - If room is more than \$200 per night, the employee must pay the difference in cost.
- Room must be within walking distance to training location.
 - Employee *cannot claim taxi rides* if staying in a hotel.

Expenses must be:

- work related
- modest and appropriate
- strike a balance between economy health, safety and efficiency of operations

The most cost efficient option usually emerges clearly when the different options are compared.

Employees are to book their own hotel accommodation after receiving approval from their Manager/Director and can submit the cost through their monthly mileage and expense sheet.

Employees are responsible for arranging their own transportation to training events. Consideration must be given to car-pooling with other staff if there is more than one person leaving from the same geographical location to limit travel expenses.

If staff chose to travel by train, they can submit the cost of the ticket through their monthly mileage and expense sheet.

17.12.5 Travel Advances

In general, the Agency does not extend travel or accommodation advances. Where the outlay of money for accommodations or where travel is expected to be of a longer

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duration (more than two days) a cash advance may be provided at the discretion of the Director of Administration upon receipt of a request from the employees Manager. Travel advances from petty cash (if applicable) or in amounts lower than \$100.00 will not be provided. Exceptions may be made from time to time (Agency to specify as needed).

Loyalty Programs

Staff may participate in loyalty programs (i.e.: frequent traveller programs) provided they select the most cost-effective means of travel and that the presence or absence of such a program has no impact on the choice of travel or accommodations.

17.12.6 Approval for Travel

- Normal travel related to a direct service or other Agency business and within the Agency's area of jurisdiction does not require prior approval – such claims are approved after incurrence. Normal agency expense guidelines will govern reimbursement claims. This applies to travel within the Agency's "geographical jurisdiction".
- For the purposes of this policy, "geographical jurisdiction" will include any location within the Province where a child in care of the Brant Family and Children's Services is resident or placed. Additionally "geographical jurisdiction" will include travel to committees, work groups or other task forces related to the Agency's work where approval has been provided by an employee's manager or director for the employee to participate in that particular activity.
- Travel outside the Agency's jurisdiction requires prior approval from an employee's immediate supervisor. Normal Agency expense guidelines will govern reimbursement claims.
- Travel outside of Ontario (excluding locations defined by individual agencies under "geographical jurisdiction"; such as Hull in the case of Ottawa) requires prior approval from a Director or Executive Director. Normal agency expense guidelines will govern reimbursement claims.
- Travel outside of Canada (excluding locations defined by individual agencies under "geographical jurisdiction", such as bordering US locations in the case of

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Sault Saint Marie) requires prior approval from the Executive Director. A detailed proposed cost of travel will be inherent in the approval process but in no circumstances will expenses of a personal nature be reimbursed by the Agency.

- A proposal for travel outside of Ontario and Canada must include a written rationale to demonstrate that the travel is critical to the organization's priorities; and documentation to 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.

17.12.7 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.

17.12.8 Vehicle Insurance

Only employees with valid drivers' licenses are authorized to drive their own or other vehicles in the course of 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. The Agency is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on Agency business cannot make claim to the Agency for damages as a result of a collision.

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.

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17.12.9 Car Rental

The size of the rental car is not to exceed a mid-size car. 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. In no case will luxury or sports car rentals be reimbursed.

Employees may choose to use the 407 ETR route. ETR Mileage charges will be reimbursed by the Agency either to the rental car company or to the employee provided appropriate documentation accompanies the expense claim.

On any single day where the total distance travelled is to exceed 200 kms, reimbursement for personal vehicle use will be limited to 200 kms at the prevailing rate per kilometre. 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. Since the Agency's preferred rental car vendor does not equip their rental cars with snow tires, an exception will be made to the 200km limit during winter driving (November 15 – April 15) months. Where a staff member would prefer to drive their own vehicle that is equipped with snow tires the Agency will reimburse for more than the 200km limit with proof that the staff member's vehicle has had snow tires installed.

17.12.10 Kilometre 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 and must include the:

- Case name / number and Purpose of Expense
- Starting address
- Ending address (or institution name)
- Km's travelled
- Date of travel

Staff may claim travel expenses from the employee's permanent office location to the designated location of Agency staff planning day. In all cases, travel is reimbursed from the employee's permanent location to their destination. **Travel from home to location of work is not reimbursable. If an employee travels directly from their**

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home to their destination, travel may be claimed for the lesser of from their home or from the office.

17.12.11 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.

17.12.12 Rail Transportation

Travel by rail (coach class) is permitted when this is the most practical and economical way to travel.

17.12.13 Air Transportation

Travel by air is permitted when this is the most practical and economical way to travel. The standard is economy class. Travel in fare classes above economy class will only be reimbursed at the economy class rate.

17.12.14 Other Travel Expenses

Reimbursement for hotel accommodation in the Agency's geographical jurisdiction area will not normally be made. Exceptional or emergency situations may arise where personnel who reside out of town are required to remain in the Agency's jurisdiction overnight – for example extended collective bargaining, large IT projects, etc. and these may be approved at the Manager's discretion.

For any overnight accommodation, manager approval must be secured prior to the expenditure.

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

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

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17.12.15 Other out of pocket Expenses

Reasonable gratuities for meals, hotel room services and taxis will be reimbursed. 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.

17.12.16 Calls to Home

Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Wherever possible, cell phones should be used to minimize cost.

17.12.17 Additional Business Expenses

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

17.12.18 Meal Expenses

Reasonable and appropriate meal expenses will be reimbursed subject to an employee's Manager or Director approval, when employees are required to be away from his or her work location over a normal meal period.

Examples:

- If a worker spends an entire day (9:00 a.m. to 4:00 p.m.) away from the office, the worker may claim the amount spent on lunch, as per current allowances.
- 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. Reimbursement must not exceed the amount actually spent, (including taxes and gratuities) as validated by a receipt.

Reimbursement of actual meal expenses that exceed the rates set out in this policy may be approved by managers if the reimbursement is consistent with the policy statement on page 1 of this document. Every claim for reimbursement must be accompanied by an original receipt and a written explanation with sufficient detail when the meal rate is exceeded.



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Reimbursement of meal costs in no case will include 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.

No reimbursement will be made for meals in conjunction with in-house Agency training opportunities. This would include training events specifically offered to Agency staff on Agency premises or other sites as designated. During in-house Agency training opportunities staff will be provided with 1 hour and 15 minutes for lunch as well as two 15 minute breaks.

Meal Rates	Amount	Taxes	Total
Breakfast	\$8.00	\$1.04	\$9.04
Lunch	\$12.00	\$1.50	\$13.50
Dinner	\$20.00	\$2.60	\$22.60

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 of \$40.00 among meals with a suggested cap of \$20.00 for any single meal.

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

17.12.19 Meal Expenses – Clients

We believe it is not wise to encourage the expectation that workers will always take a client (child or adult) out for a meal/snack when visiting and we do not encourage this practice. However we recognize that there are circumstances where workers may purchase meals/coffee for clients. In cases where this is authorized by the Manager 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 Manager **PRIOR** to making the expenditures.

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

17.12.20 Meal Expenses - Overtime

Where an employee 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. Receipts will be required in all cases. However this is to be used once under unexpected circumstances. If the worker knew ahead of time, and they could have flexed the time, these expenses will not be paid.

17.12.21 Team (Unit) Days and Their Purpose

The Agency provides 6.75 hours of uninterrupted time for each staff member to participate annually in a Team or Unit Day. Coverage will be provided by another team with whom it has been agreed to and usually in a reciprocal arrangement. The Agency also provides each team manager \$15.00 per person who attends the team day to fund all/part of their day. The Agency does not provide mileage for any travel for your Team/Unit Day. The Agency does not cover additional costs of meals or activities over and above the amount provided that has been budgeted for each Unit Day.

1. Unit days are intended as break away days to enable teams to have uninterrupted time to focus on topics important to their roles in the Agency. Our expectations as an Agency are that the resulting dialogue should find its way into some form of minutes (as a regular unit meeting) in order to track the discussions and to provide a base for future unit discussions. The topics may include but are not limited to:
 - clinical discussions;
 - a team focus on new initiatives (SOS & clinical Supervision are two 2009 examples)
 - goal-setting for the up coming year; and
 - a review, revision, or creation of team mission statements
2. The other purpose of the day is to facilitate team building. While this is achieved through the discussion/work part of the day, it can be supplemented by a recreational activity the team has chosen. These can be as varied as the teams and their individual members. Spouses or children will not be able to attend Unit days.

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17.12.22 Credit Cards

Credit card purchases must be substantiated by DETAILED receipts provided to accounting for reconciliation of the credit card statement. A credit card slip is not deemed sufficient detail.

Refer to Credit Card Policy for more details in the Finance Manual.

17.12.23 Expenses Claimed for a Group

Expenses for a group may only be claimed for reimbursement by the most senior person present. Expenses cannot be claimed by an individual that are incurred by his/her approver. As an example, an employee may not expense a claim for a meal for a manager, with the result being that the Manager would be approving his/her own expense.

17.12.24 Contractors and Consultants

Hospitality, incidental or food expenses may not be provided to consultants and contractors engaged in work for the Agency. Such expenses may not be invoiced or included in a contract with the Agency.

17.12.25 Hospitality

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the Agency's expense to persons who are not engaged in work for the Agency, except it is for incentive and appreciation. 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 persons attending and the business purpose to be achieved.

Where hospitality events are extended by the Agency and where guests include vendors or prospective vendors to the Agency, managers are responsible for obtaining prior approval to ensure that the hospitality provided does not give, or is not perceived to give, preferential treatment to any vendor.

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

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Hospitality which is solely for the benefit of individuals engaged in work Broder Public Sector organizations (www.doingbusiness.mgs.govv.on.ca/) or for any Agency/Public entity covered by the OPS Travel, Meal and Hospitality Expenses directive is disallowed as a reimbursable under this policy. This includes social events, retirement parties or holiday luncheons.

Hosts must ensure that hospitality expense records include:

- The circumstances of the event (business purpose)
- The form of hospitality
- Cost supported by receipts
- No reimbursement for Alcoholic beverages
- Name and location of establishment
- Names, titles and companies of attendees
- Approvals by appropriate individuals in the Agency

17.12.26 Recipients of Hospitality

Gifts of appreciation may be accepted if token in nature, valued at up to \$30.00. Gifts valued above \$30.00 must be justified and approved by the Manager or Director of the recipient. 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 manager.

17.12.27 Responsibility of Claimants

In arranging travel, all claims must:

- Consider alternatives to travel such as teleconferencing and videoconferencing and obtain approvals from appropriate authorities for travel
- Use service providers designated by the Agency where appropriate
- Request and accept lowest common carrier fare
- Use the corporate charge card to prepay hotel accommodations where possible
- Supply an itinerary to and notify their manager of any changes so that travellers may be contacted in an emergency

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- Cancel hotel bookings prior to 6:00 p.m. to avoid no-show charges
- **Submit all expense claims on a timely basis – expenses filed later than 90 days post incurrence will no longer be the Agency’s responsibility, but 1 additional month with Director approval will be given. Expenses beyond 4 months will not be approved. All expenses must be submitted by April 10th.**
- Provide explanations for unusual expenses
- Provide original receipts for all expense claims
- Provide descriptions for all expenses claimed
- In the event an employee resigns from the Agency, any claims for outstanding expenses must be submitted prior to leaving the Agency.

17.12.28 Responsibility of Approvers

Approvals under all sections of this policy are governed by the Agency’s designated signing authority schedule.

- Ensure that expenses are consistent with this policy
- Ensure that expenses are incurred in the performance of Agency business
- Determine and authorize when business travel is necessary
- Ensure that travel arrangements are consistent with this policy
- Consult with the employee to ensure travel arrangements accommodate both their needs and interests and the Agency’s travel policies
- Ensure that appropriate receipts are provided to support expense claims
- Ensure that unusual items are appropriately explained or proof is given for prior approval
- Ensure the rationale for an exception is documented and accompanies the expense claim
- Ensure that unusual and exceptional items referenced above are specifically signed denoting approval and having considered the following:
 - Is the exception able to stand up to scrutiny by auditors and the public
 - Is the exception properly explained and documented

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- Is the claim fair, reasonable, equitable and appropriate
- Ensure that all workers are aware of conflict of interest guidelines

Approvers may not approve their own expense submissions. Expense claims must be approved by a responsible individual at a minimum one level higher in the organizational structure.

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