



Policy # 803

<u>POLICY STATEMENT:</u>	REIMBURSEMENT OF TRAVEL & HOSPITALITY EXPENSES
<u>DATE ORIGINALLY APPROVED:</u>	May 1, 2007
<u>DATE OF REVISION:</u>	July 2016
<u>DATE TO BE REVIEWED:</u>	September 2020
<u>WHERE TO FIND:</u>	FM/SM
<u>EFFECTIVE DATE:</u>	May 1, 2007

This policy applies to the reimbursement for travel, meal and hospitality expenses for the Agency's Staff, Board Members, Contractors and Consultants.

PRINCIPLES

Travel, meal and hospitality expenses as set out in this policy will be reimbursed.

Expenses must:

- Be work-related
- Be modest and appropriate; and
- Strike a balance between economy, health & safety, and efficiency of operations.

STANDARDS

Administration

1. Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for:
 - Recreational purposes;
 - Personal items;
 - Traffic and parking violations;
 - Social events that do not constitute hospitality on behalf of the Agency;
 - Alcoholic drinks, unless part of hospitality (see section on hospitality); and
 - Friends or family members, unless part of hospitality.

2. Original receipts (not photocopies) must be submitted with all claims.
3. Managers must ensure that appropriate record retention arrangements are in place for claims documentation.
4. Overpayments, namely amounts reimbursed or paid that are not in accordance with the Agency's policy, shall be recovered from the claimant.
5. All claims must be submitted on a monthly basis.
6. Persons approving claims for reimbursement are responsible for monitoring compliance with the Agency's policy.
7. Where a manager 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 claim.

Principles to guide exceptions to the rules:

- a) Trust – use discretion and latitude for staff members to act in a fair and reasonable manner;
 - b) Flexibility – management decisions respect the duty to accommodate, respond to staff members' needs and interests, and consider unforeseen circumstances;
 - c) Stewardship – ensure consistent, fair and equitable application of the policy giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources.
8. Authority for approval of the reimbursement of all expenses is determined in Procedure 4.2.10 of the Financial Policies and Procedures Manual.
 9. The Board President or board member(s) authorized by the Board President will review the reimbursement of expenses of the Executive Director on a quarterly basis.
 10. The Board President or board member(s) authorized by the Board President will have the authority to approve reimbursement of all expenses for board members.
 11. The Executive Director or Director of Finance and Corporate Services will have the authority to approve reimbursement of all expenses for contractors and consultants.

Travel

12. The most practical and economical way to travel (including accommodation) will be chosen in each circumstance, unless an exception is granted by the appropriate authority.
13. Prior approval by the appropriate authority is required for all business travel.

14. Levels of approvals for travel:
 - a) Within Ontario – Manager’s approval.
 - b) Outside Ontario within Canada and Continental USA- Executive Director’s approval.
 - c) Outside Canada and Continental USA – Board President’s approval.

Travel outside Ontario is approved in case of professional conferences, professional development needs, extraordinary clients’ needs or other appropriate operational needs. The most cost-effective method of travel must be chosen, while balancing efficiency in operations. A written rationale to demonstrate that the proposed travel is necessary and that the requested travel arrangements are cost-effective, including a detailed itemization of all expenses that will be incurred will be documented.

15. Kilometer reimbursement rates when using a personal vehicle will be pursuant to the rates set out in the Agency’s procedures and in accordance with the collective labor agreement then in place.
16. Reimbursement will be made for single accommodation in a standard room, and no reimbursement will be made for suites, executive floors, or concierge services.

Meals

17. Reasonable and appropriate actual meal expenses will be reimbursed subject to approval by the appropriate authority.
18. Rates of reimbursement for meals will be pursuant to the rates set out in the Agency’s procedures and the collective labor agreement.
19. Original and in addition to credit card receipts, itemized receipts must be provided with claims for reimbursement of actual meal expenses. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by a receipt accompanying the claim. Every claim for reimbursement must be accompanied by a written explanation with sufficient detail when the meal rate is exceeded.
20. Reimbursement of meal costs must not include the reimbursement for any costs associated with alcoholic beverages.

Hospitality

Note: Hospitality is defined as the provision of food, beverages, accommodation, transportation or other amenities at public expense to persons who are not engaged in work for the Agency.

21. 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.

22. Hospitality expenditures should minimize costs but be consistent with: the status of the guest(s), the number of persons attending, and the business purpose to be achieved.
23. Hospitality expenses must be recorded. Information on the circumstances giving rise to the hospitality, the form of hospitality, the cost, name and location of establishment, number of attendees, and names of individuals entertained and their titles/company name and approvals by the appropriate authority must be documented.