

- Air Travel Directors
- Trust Fund Releases Director (CFO)
- Inter-Society Chargeback Directors
- All Leases Director (CFO)
- Property purchases for Clients Managers or Directors
- Property purchases for Non-Client Use Director (CFO)
- Fee for Service (property maintenance, janitorial, snow removal, legal, auditing, professional consulting, etc.) Director (CFO)

#17 – Reimbursement for Expenses – employee travel-related

Employees are entitled to reimbursement for travel and miscellaneous expenses incurred in the course of their work on behalf of the Agency.

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

Expenses must be:

- Work related
- Modest and appropriate
- Strike a balance between economy, health & safety and efficiency of operations

The Agency assumes no obligation to reimburse expenses, which do not comply with this policy. Employees are obliged to familiarize themselves with this policy and to seek clarification from their immediate supervisor if required. Managers/Directors are responsible for ensuring compliance with this policy and for taking remedial action if required.

PROCEDURES:

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

Receipts

Original receipts (not photocopies) must be submitted with all expense claims. Credit card and debit card slips by themselves are not sufficient to support a claim for reimbursement. Any exception to this rule must be approved by the appropriate senior manager.

Original receipts plus credit card slips obtained via the use of agency credit cards must in all cases be submitted to accounting for reconciliation to the credit card statement.

Time Limit for Claims

The Agency assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions will only be at the discretion of the CEO or a director.

Verification

Managers/Directors/CEO/Board of Directors having responsibility for approving expense claims are responsible for monitoring compliance with this 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 whether to approve exceptional reimbursement must be reviewed on a case-by-case basis and approved by an employee's Director or the CEO. 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 – respond to person's 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.

Travel Advances

In general, the Agency does not extend travel advances. Where travel is expected to be of a longer duration (more than two days) a cash advance may be provided at the discretion of the employee's immediate supervisor. Travel advances from petty cash or in amounts lower than \$100.00 will not be provided.

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 purposes of this policy "geographical jurisdiction" is defined to include the district of Thunder Bay.

- Travel outside the Agency's jurisdiction requires prior approval from an employee's immediate supervisor and senior management. Normal agency expense guidelines will govern reimbursement claims.
- Travel outside of Ontario requires prior approval from a Director or the CEO. Normal agency expense guidelines will govern reimbursement claims.
- Travel outside of Canada requires prior approval from the CEO. 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 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.
- A Travel Approval Form (see attached) must be completed for all types of travel including but not limited to airfare, hotel and car rentals. Signatures of the immediate supervisor and a member of senior management are required.
- The completed Travel Approval Form is to be forwarded to the Executive Assistant or his/her designate who will make all the necessary travel arrangements. Deviations in booking arrangements must be noted on the Travel Approval Form and be pre-approved by a member of senior management or the CEO.

Medical/Health Insurance

Employees will not be reimbursed for the cost of privately arranged medical/health insurance for travel within or outside Canada since coverage in the event of illness, injury or death is provided through the Agency's employees benefits plan (health insurance plan).

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 \$1,000,000 minimum liability specified in the collective agreement. 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 insurance 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 or vandalism.

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

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:

- Client name and Purpose of Trip
- Starting address
- Ending address (or institution name)
- Address of any other destinations
- Km's travelled
- Date of travel

Rail Transportation

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

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.

Other Travel Expenses

Reimbursement for hotel accommodation within 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 within the Agency's jurisdiction overnight – for example staff travelling between offices and communities. The immediate supervisor must approve these exceptions in advance.

Reimbursement will be made for the cost of single accommodation in a standard room, within the Agency's geographical jurisdiction area.

Reimbursement for hotel accommodation outside the Agency's geographical jurisdiction will be made subject to the Travel Approval Form.

Other out of pocket Expenses

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

Calls to Home

Reimbursement will be made for reasonable costs for necessary personal calls home for each business day away.

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, computer access charges, photocopying, fax expenses will be reimbursed with receipts.

Meal Expenses

Non-bargaining Unit Employees:

Reasonable and appropriate meal expenses will be reimbursed up to a maximum flat rate 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 an employee spends an entire day (9:00 a.m. to 5:00 p.m.) away from the office, the worker may claim the amount spent on lunch, as per current allowances.
- If an employee is away for 2 days including travel, lunch and dinner on day one and breakfast and lunch on day two would be allowable. Exception to this rule needs to be approved by a Director or the CEO.

Original, itemized receipts must be provided. Reimbursement must not exceed the amount actually spent (including taxes and gratuities), as validated by a receipt. The maximum reimbursement may not exceed the rates set out in this policy.

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.

Meal Rates	District of Thunder Bay	Urban
Breakfast	\$ 10.00	\$15.00
Lunch	\$15.00	\$15.00
Dinner	<u>\$25.00</u>	<u>\$30.00</u>
	<u>\$50.00</u>	<u>\$60.00</u>

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 \$50.00/\$60.00 among meals.

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

Bargaining-unit Employees:

Meal allowances will be provided up to a maximum flat rate (noted above) subject to an employee's manager approval, when employees are required to be away from his or her work location over a normal meal period.

Examples:

- If an employee spends an entire day (9:00 a.m. to 5:00 p.m.) away from the office, the worker may claim the meal allowance for lunch, as per current allowances.
- If an employee is away for 2 days including travel, meal allowances for lunch and dinner on day one and breakfast and lunch on day two would be allowable. Exception to this rule needs to be approved by a Director or the CEO.

Within the specified meal allowances (noted above), receipts are not required.

No meal allowance will be provided 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.

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

Credit Cards

Agency 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.

Hospitality

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at agency expense to persons who are not clients and not employees of 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.

Where hospitality events are extended by the Agency and where guests include

vendors or prospective vendors to the Agency, Directors are responsible for obtaining prior approval from the CEO 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, Directors, or the CEO are responsible to ensure that employees are aware of their conflict of interest obligations.

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

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 a Director or the CEO. 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, an employee should consult with his/her manager.

Responsibilities – Travel Arrangements

Executive Secretary or his/her Designate

For all claims must:

- Ensure Travel Approval Form (Appendix A) is completed and signed as required.
- Use service providers designated by the Agency where appropriate. Request and accept lowest common carrier fare where possible taking into consideration carrier's Refund/Exchange policy. Exceptions must be documented and approved by a member of senior management or the CEO.
- Request and accept lowest rate for hotel bookings (ex. government or CAS rate).
- Supply a copy of itinerary to the employee.
- Forward the original Travel Approval Form with copy of itinerary and/or receipt to the accounting department.

Claimants

For all claims must:

- Consider alternatives to travel such as teleconferencing and videoconferencing and obtain approval from a Director or the CEO for travel
- Cancel hotel bookings prior to 4:00 p.m. or as required by the hotel's policy 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
- Provide explanations for unusual expenses
- Provide original receipts for all expense claims
- Provide descriptions for all expenses claimed

Approvers

For all claims must:

- Ensure that expenses are consistent with this policy
- 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 of prior approval

TRAVEL APPROVAL FORM

REVISION: 23AUGUST07

Forwarded to Acct: ____/____/20____

CLIENT Traveling:

EMPLOYEE Traveling:

Client Name(s): _____

DOB: _____

Employee Name: _____

PURPOSE OF TRAVEL:

(Access Visit, Medical, Staff Training, etc. -Please provide Details ex: Healthy Babies Conference Toronto)

DEPARTURE DATE: _____

RETURN DATE: _____

Month/Day/Year

Month/Day/Year

Destination: _____

Traveling From: Thunder Bay

OTHER: _____

SPECIAL REQUESTS/NOTES: (Includes preferred travel times, special needs etc.)

FOR ADMINISTRATION USE ONLY:

Airfare Required: _____

Estimated Cost: _____

Car Rental Required: _____

Date(s) Required: Same As Departure/Return Dates Above Other:

Estimated Cost: _____

Conf #: _____

Hotel Required: _____

Date(s) Required: Same As Departure/Return Dates Above Other:
 Smoking Non-Smoking Single Double

Estimated Cost: _____

Conf #: _____

NOTE: All travel, including hotel, car rental and airfare is to be booked through Administration Department. Approval for travel must be granted by the immediate Supervisor and Senior Manager prior to booking.

Airfare is prepaid by the agency. However, ALL hotel and car rental expenses are the responsibility of the employee and/or client travelling (where applicable) and are to be submitted, with complete documentation, to the Accounting Department for reimbursement.

Chargeback/Repatriation Cost: \$ _____

AGENCY: _____

Address: _____

Contact Name: _____

Phone:() - Ext.:

Signature of Staff Member Traveling or Requesting
Travel on behalf of Client

Date: _____

Immediate Supervisor

Date: _____

Senior Manager

Date: _____