EDUCATION, TRAVEL AND EXPENSE REIMBURSEMENT

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VALUE STATEMENT

In its mission to deliver sustainable, high quality ***Service***, the organization will provide for a fair reimbursement of education, travel and business expenses associated with the delivery of its programs at all of its facilities.

OBJECTIVE

The objective is to define and allow for reimbursement of reasonable costs incurred by staff for education, travel and other reimbursable expenses on a fair and consistent basis, providing the greatest possible flexibility. This policy is designed to rely on the goodwill and discretion of the staff and supervisor, while at the same time allow the organization to meet its stewardship obligations as a public institution.

DEFINITIONS

'Authorization': the approval of an expense reimbursement and a business travel claim by the appropriate person with adequate signing authority as defined in the '*Delegation of Spending Authority*' policy. Generally, authorization requires the immediate supervisor's approval.

'Business Expenses': reasonable expenses incurred by staff in the course of performing their duties.

'Business Travel': travel required for organizational business and authorized by the appropriate level of authority.

'Staff' (for the purposes of this policy only): includes all facility employees, credentialed staff, volunteers, Board of Directors, outsourced service providers and other individuals engaged in facility business who intend to receive expense reimbursement under this policy.

'Supervisor': includes all individuals who are authorized to approve expenditures for staff.

'Receipt': an original document, or carbon or certified copy, with all the details of the expenditure, the amount, the description, the date, the applicable taxes and indicates proof of payment. For meals, the submission of a credit card receipt/portion will only be used to substantiate the amount of the gratuity and must be submitted along with the detailed receipt.

POLICY

Key Principles

The following principles are intended to provide guidance and serve to inform the organization, staff and affiliates of their respective roles and responsibilities for the corporate expense reimbursement process.

1. Staff will be reimbursed for reasonable actual expenses incurred by them when performing organization business.

2. The organization expects discretion to be applied with any expenses incurred and reserves the right to limit reimbursement to reasonable costs.

3. For staff that incur expenses in a situation where they are sponsored by another organization (i.e. Ontario Hospital Association), the reimbursement will be made directly to the individual by the sponsor organization.

4. In the instance where a collective agreement or an employment contract specifies reimbursement terms/rates, those terms/rates shall apply rather than the rates specified in this policy. Staff and affiliates are expected to make the most practical, economical and reasonable arrangements for travel, meals, hospitality, and corporate expenses.

Expenses submitted by	**Authority for Approval**
Board (includes Board Committee members as appropriate)	CEO/Administrator or Vice President of Corporate Services
President and CEO/Administrator	Board Chair
Employee	President/CEO, Vice President, Administrator, Site Administrator or Director/Manager (depending on employee status)
Consultants and Contractors	President/CEO, Vice President, Administrator, Site Administrator or Director/Manager

All expenses submitted must be approved and signed by the appropriate individual with signing authority. The individual approving the expenses is responsible to ensure all claims are correct, reasonable, and in accordance with this policy, including meal allowances and travel rates.

Authorized individuals with signing approval are not authorized to approve their own expenses, or that of a subordinate that has paid for travel, meals, etc., expensed to the individual's benefit. Expenses cannot be claimed by an individual that are incurred by their approver (i.e. a VP who reports to the President/CEO cannot submit a claim that includes the cost of the President/CEO's lunch even if they were at the same event, with the result that the President/CEO would thereby approve their own expenses). For business meals, the most senior employee present is responsible for paying. Expense submissions must include the names, titles and area of the work for the employees in attendance at the meal, and business reason for the meeting. The charges incurred (excluding alcohol) will be charged to the appropriate departments for the individuals listed in attendance.

For the purpose of this policy and the expense rules, managerial discretion allows for the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this policy and the rules. All decisions made under the expense rules will be made very carefully.

When exercising managerial discretion, rationale must be provided with the expense report or purchase requisition in the form of a briefing note that is authorized by senior management.

Approvers are accountable for their decisions, which must be:
- Subject to good judgment and knowledge of the situation;
- Exercised in appropriate circumstances; and
- Comply with the principles and mandatory requirements set out in this policy.

When a situation arises and discretion needs to be exercised, approvers will consider whether the request is:
- Able to stand up to scrutiny by the auditors and members of the public;
- Properly explained and documented;
- Fair and equitable;
- Reasonable; and

- Appropriate.

It is the responsibility of both the approver and the claimant to work out reasonable arrangements which would meet the test of being fair, equitable and appropriate.

Education
In performing the normal requirements of their employment responsibilities with the organization, staff may request or be required to attend an educational course, workshop, conference or seminar.

The cost of materials (videos, books, tapes etc.) purchased at educational sessions may be reimbursed to the staff, subject to approval of the supervisor. These materials if reimbursed by the organization become property of the organization.

In most cases, education should be approved in advance by the staff's supervisor. Pre-approval should be documented and included with the expense claim.

The terms of coverage for the education, workshop, conference or seminar will vary depending on the arrangement made with the supervisor. The cost associated with this educational opportunity may be covered in whole or part by the organization.

Staff may be asked to cover registration prior to the course start date. This will depend on the individual agreement made with the supervisor. Reimbursement will only be considered upon proof of attendance and/or successful completion of the educational session and, where applicable, upon submission of the signed '*Education Commitment Agreement*' in accordance with the *'Return of Service'* policy.

Prepayments by cheque or corporate credit card can be made for items such as course registration or fees. If a cheque is requested, then the cheque will be forwarded to the organization on behalf of the staff.

Travel
Travel costs incurred may be reimbursed in whole or in part by the organization for travel to and from educational sessions or in the course of conducting the regular business of the organization.

The mode of transportation chosen, air or car or other means, should be that which enables the staff to attend to organizational business with the least cost to the organization, consistent to the least amount of disruption to the staff's regular business and personal schedules. Consideration should be taken as to the length of time away from the workplace.

Whenever possible, travel should be approved in advance by the staff's supervisor. Pre-approval should be documented and included with the travel claim. All travel arrangements are to be made by the staff or department designate upon approval of their immediate supervisor. Finance department will not make travel arrangements on the staff's behalf.

Other expenses
Other costs incurred may be reimbursed in whole or in part by the organization for staff in attendance at educational session, or travel to, and from educational sessions, or in the course of conducting the regular business of the organization.

Other expenses may include meals (excluding alcohol), accommodation, taxis, parking, communication and other eligible business expenses. All expenditures are to be detailed, and terms such as "petty expenses" and "miscellaneous" are not acceptable.

The balance due to a staff member for expenses will be paid as soon as possible following the date of submission to Finance department.

PROCEDURE

Education

The staff will meet and seek permission from their supervisor for approval to attend any educational course, workshop, conference or seminar. The employee will provide the educational information, dates, duration and costs to their supervisor.

Once approved the staff will proceed with the completion of a '*Request for Time Off form'* indicating that the time off is for educational purposes.

For course registration or material costs that may be paid in advance by corporate credit card, staff shall complete the '*Authorization for Credit Card Purchase'* and attach the detailed receipt, signed by their supervisor and forward to the Finance Department for processing.

For course registration or material costs that may be paid in advance by corporate cheque, staff shall complete the *'Request for Payment form'* and attach the detailed receipt, signed by their supervisor and forward to the Finance department for processing.

For course registration or material costs that may have been paid by staff, prior to the course start date, they will submit an '*Expense Claim form'* and attach the detailed receipt, signed by their supervisor and forward to the Finance department within two weeks of the course end date for processing.

Travel

When travel has been authorized for the organization's business, costs will be limited to a reasonable amount taking into consideration not only the price of services but also the value of the travelling time. In general, the most cost effective and direct mode of travel should be chosen in each case. Determinants such as weather, distance, length of stay and number of staff travelling should be considered.

1. *Air Travel*
   Flights may be booked by the Program Assistants and secured using the corporate credit card. The Program Assistants should complete the '*Authorization for Credit Card Purchase'* and attach the detailed receipt, signed by staff and their supervisor and forward to the Finance department for processing.

   Flights booked by staff may also be booked with corporate credit card with prior authorization from supervisor or if paid by staff it shall be submitted for reimbursement by staff as part of the expense submission using the '*Expense Claim form'* which will include the attached detailed receipt, signed by their supervisor and forward to the Finance department for processing within two weeks of the business travel.

   For travel with others (i.e. spouse), the additional cost of travel due to spouse or other person accompanying the staff, including meals and cancellation fees, are not covered by the organization and must be paid for by the staff.

   When personal travel is combined with business travel, the staff will be reimbursed for only the business portion of the trip at the lowest available fare. Personal travel does not include travel to or from home when traveling for business.
2. *Vehicle Travel*

When road transportation is the most practical and economical way to travel, staff will have the choice of a rental vehicle or using their own vehicle.

3. *Vehicle Rentals*
If staff choose to use a rental vehicle, they must ensure that adequate insurance coverage is included in the rental contract on the vehicle and that they do a circle check of the vehicle prior to leaving the rental lot and upon return of the vehicle to the rental lot. Staff are responsible for ensuring that all marks, scratches and dents on the vehicle are noted so that the organization is not unnecessarily billed for damage to the vehicle. To avoid higher gas charges, staff must refuel their rental vehicle before returning it. Staff will be reimbursed for gas purchases, as per receipts provided for the rental vehicle and not the per kilometer rate.

Vehicle Rental cars may be booked by the Program Assistants and secured using the corporate credit card. The Program Assistants shall complete the '*Authorization for Credit Card Purchase'* and attach the detailed receipt, signed by staff and their supervisor and forward to the Finance department for processing.

Vehicle Rentals cars booked by staff may also be booked with the corporate credit card with prior authorization from supervisor or if paid by staff shall be submitted for reimbursement by staff as part of the expense submission using the '*Expense Claim form',* which will include the attached detailed receipt signed by their supervisor and then forwarded to the Finance department for processing within two weeks of the business travel.

4. *Use of personal vehicle*
Personal vehicles used on organizational business must be insured at the owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the *Insurance Act*. The organization will not reimburse costs of collision or liability coverage. The organization assumes no financial responsibility for privately owned vehicles other than paying the kilometer rate when used for the organization's business.

When staff use their own vehicles for the organization's business, reimbursement will be in accordance with the approved kilometer allowance. This allowance is to cover the costs of gas, depreciation, maintenance and insurance.

Staff who are required to attend a meeting or work all or part of the day at a site which is not their home site may be eligible for a kilometer rate reimbursement under the following conditions:

- Staff may claim the kilometer charge for a return trip if they start their shift at their home site, drive to the other site for business and then return to their home site to complete their shift;
- Staff may claim the kilometer charge for a one way trip if they start their shift at their home site, drive to the other site at some time during their shift and complete their shift there; or
- Staff may claim the kilometer charge for a one way trip if they start their shift at the other site, drive to their home site at some time during their shift and complete their shift at the home site.
    - The kilometer rate for the organization is $ 0.68 per kilometer.

<u>Other expenses</u>

1. *Meals*
If during a normal meal period, staff are reimbursed for reasonable meal expenses, and the expenditure is incurred when the claimant is away from their place of work on organizational business, staff meals will be reimbursed to a maximum of:
    - $70.00 per day, (plus up to 20% gratuities) with receipts in all areas in Ontario, except for the

GTA;

- $100.00 per day, (plus up to 20% gratuities) with receipts for the GTA;
- Per diem rate for out of province expenses will be at the GTA rate; or
- $20.00 per day without receipts.

Note: Meals will not be reimbursed if provided by the seminar, course or workshop.

Reimbursement of costs will be submitted through the '*Expense Claim form'* and all detailed receipts must accompany the submission.

When a staff member is authorized to pay for the meals of others, expense reports must include a brief explanation of the event and a list of those who attended. The highest ranking member of staff should pay for the meal expenditure.

Cost incurred for alcoholic beverages are not reimbursable except as defined in the '*Hospitality and Corporate Events'* policy. Expenses for alcohol that are included in meal receipts will be deducted by staff when completing the '*Expense Claim form'*.

2. *Accommodations*
Hotels may be secured by the Program Assistants using the corporate credit card. This credit card cannot be used for payment of accommodations, and the payment must be made using a personal credit card or cash which will be reimbursed to staff upon completion of the '*Expense Claim form'*. Staff should use the most reasonable accommodations available that are convenient to the event being attended. Staff are responsible for all room charges and must review the bill provided carefully to ensure that all charges are correct. A copy of the hotel bill must be attached to the '*Expense Claim form'*.

Staff may extend their business trip for personal business providing the following conditions are adhered to:

- There is no additional cost to the organization,
- The employee must take vacation time if extended stay covers regular work days,
- All additional costs such as accommodations, meals, etc. shall be paid directly by the staff, and
- Must be pre-authorized by their supervisor.

  The reimbursement of hotel expenses will not include costs for entertainment, reading material, laundry, or valet parking (unless no other parking is available), etc., as these are considered personal expenses.
- Meals charged to the hotel bill for room service charges should be recorded on the '*Expense Claim form'* as meals, and should not be part of the hotel charge, and must include the detailed receipt for room service including taxes and gratuities.

An employee who opts to stay with friends or family during an educational, workshop or seminar event will be allotted a $100.00/per diem with the expectation that the amount be used to reimburse their host with a token of appreciation (e.g. flowers, dinner but not alcohol). A receipt for the purchase is required.

3. *Taxis, Parking, Tolls*
Staff may be reimbursed for the above if used reasonably for business travelling purposes and if a receipt, if available, is attached to the '*Expense Claim form'*. Staff may be reimbursed for an allowable gratuity (of up to 20%) where a definite service has been rendered, and a reasonable tip is justified, i.e. taxis, valets, porters.

4. *Long distance*
   Business and personal calls may be reimbursed, however discretion should be used. For staff who have been provided with a company cell phone, it should be used as the first choice for business.. Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Long Distance charged to the hotel bill shall be recorded on the '*Expense Claim form'* as long distance and should not be part of the hotel charge.

5. *Internet connection*
   Charges may be reimbursable if staff has brought a company laptop for use while away on business. Internet connection charged to the hotel bill shall be recorded on the '*Expense Claim form'* as Internet and should not be part of the hotel charge.

6. *Parking*
   Charges will be reimbursable if staff have travelled by vehicle to the hotel away on business. Parking charged to the hotel bill for shall be recorded on the '*Expense Claim form'* as Parking and should not be part of the hotel charge.

7. *Cash Advances*
   Cash advances will be made at the request of staff when total cash outlay exceeds $100.00. A *'Request for Payment form'* shall be completed, authorized by the supervisor and sent to the Finance department for processing at least one week in advance. Cash advances must be accounted for on the '*Expense Claim form'*

REFERENCES

Broader Public Sector Accountability Act, 2010
Authorization for Credit Card Purchase
Delegation of Spending Authority
Education Bursary Program
Education Commitment Agreement
Expense Claim form
Hospitality and Corporate Events
Professional Development
Return of Service
Request for Payment form
Request for Time Off form
Staff Education

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