



HUMAN RESOURCES Policy and Procedures

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REIMBURSEMENT OF TRAVEL, HOSPITALITY, MEALS, AND RELATED EXPENSES

1.0 PURPOSE

The purpose of this Policy is to outline the Agency's requirements related to reimbursements.

2.0 SCOPE

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 Society:

- a. Appointees
- b. Board Members
- c. Employees
- d. Consultants and contractors engaged by the Agency.

3.0 DEFINITIONS

None

4.0 POLICY STATEMENT

- 4.1 The Children's Aid Society of Oxford County 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.
- 4.2 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.
- 4.3 The Agency uses public funds prudently and responsibly. All expenses for travel, meals, accommodations, and hospitality are necessary and economical with due regard for health and safety.

- 4.4 Legitimate and authorized expenses incurred on behalf of the Agency are fairly reimbursed.
- 4.5 Reimbursable Expenses must be:
- a. Work related.
 - b. Modest and appropriate.
 - c. Strike a balance between economy, health & safety, and efficiency of operations.
 - d. Documented, submitted, and approved in accordance with Agency policy and procedures.
- 4.5.1 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 is recovered promptly from the payee. Employees are obliged to familiarize themselves with this policy and related procedures, and to seek clarification from their Manager if required. Managers are responsible for ensuring compliance with this policy and related procedures and taking remedial action if required.
- 4.5.2 Reimbursable expenses and rates may additionally be set out in the Collective Agreement, periodic rate schedules distributed to staff and Employment Contracts as applicable.
- 4.6 The principles governing fleet vehicles are as follows:
- a. Fleet vehicles are provided only when required to conduct Society business.
 - b. Fleet vehicles are managed in accordance with the life cycle approach to fleet management and with the principles of economy, prudence, and minimizing negative environmental impact.
 - c. Fleet vehicles are safe for employees' use.
 - d. A combination of fleet vehicles, car rentals, and the use of personal staff vehicles are utilized to meet the business needs of the Society in a cost effective and operationally efficient manner.
- 4.6.1 Vehicles are acquired as necessary for the Society to deliver child welfare programs.
- 4.6.2 When new vehicles are acquired, the Society chooses vehicles from the Ontario Public Service vehicle selector list. Any exceptions to this standard must be approved by the Executive Director.

- 4.6.3 All fleet vehicles must be of a minimum size and engine capacity that will appropriately handle tasks to be performed and enable effective and efficient program delivery.
 - 4.6.4 Acquisition of full-size cars or sport utility vehicles is restricted to Societies that require that type of vehicle for program delivery purposes. Requests for full size cars or sport utility vehicles must be supported by a business case approved by the Executive Director.
 - 4.6.5 All vehicles must be equipped with standard manufacturer option packages. Options or packages that are for comfort or convenience only must not be ordered on Society fleet vehicles. The Executive Director must approve any exemption.
 - 4.6.6 The Director of Finance and Property is authorized to approve the acquisition and disposal of fleet vehicles.
- 4.7 Use of Fleet Vehicles and Other Road Transportation
- 4.7.1 When road transportation is the most practical and economical way to travel, the order of preference is:
 - a. Society fleet vehicle when available.
 - b. Rental vehicle if a Society vehicle is not available and a rental vehicle is more economical than use of a personal vehicle and is practical under the circumstances.
 - c. Personal vehicle when a Society vehicle is not available, and a personal vehicle is more economical than use of a rental vehicle.
 - 4.7.2 When it makes operational sense to do so, staff members are encouraged to rent cars for business travel instead of using their own vehicle when the total distance to be driven in one day will exceed 200 kilometers.
 - 4.7.3 Staff are authorized to use fleet vehicles on Society business. Staff members are asked to check the availability of fleet vehicles before travel, and use fleet vehicles wherever possible. Managers review and approve all staff travel expenses to ensure the appropriate regard for economy in use of transportation.
 - 4.7.4 Vehicle log books are used for recording daily use of vehicles.
 - 4.7.5 Persons other than Children's Aid Society employees may only be transported as passengers in fleet vehicles when such

transportation is necessary for program delivery or beneficial to the Society's operations.

- 4.7.6 Anyone driving a Society vehicle must have a valid driver's license, and must be authorized in accordance with the Society's delegation of authority to drive such vehicles for business purposes.
- 4.7.7 All Society vehicles are operated with the fuel that is recommended by the vehicle manufacturer. Unless specifically recommended by the manufacturer, gasoline powered fleet vehicles are not fueled with mid-range or premium gasoline.
- 4.7.8 In support of the Government of Ontario initiative to reduce greenhouse gas emissions, Society gasoline powered fleet vehicles are fueled with ethanol blended gasoline (or other alternative fuels when they become available), when they are commercially available and competitively priced.

4.8 Maintenance of Fleet Vehicles

- 4.8.1 Fleet vehicles are maintained in a manner that ensures their safe and efficient operation, and has regard for their appearance and enhancement of asset value.
- 4.8.2 The Society fully utilizes manufacturer warranties in order to reduce repair and maintenance costs, and must comply with all manufacturer re-call notices.

4.9 Disposal of Fleet Vehicles

- 4.9.1 All owned surplus Society vehicles are disposed of in an open and transparent way that ensures fair market value is realized.
- 4.9.2 Society employees are prohibited from acquiring surplus Society vehicles.

5.0 PROCEDURES

5.1 Non-Reimbursable Expenses

- 5.1.1 Expenses of a personal nature are not reimbursed. Such expenses include, but are not limited to:
 - a. Recreational purposes
 - b. Personal items

- c. Traffic/parking violations
- d. Alcoholic drinks
- e. Expenses incurred on behalf of friends/family

5.2 Receipts

- 5.2.1 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.
- 5.2.2 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.
- 5.2.3 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.

5.3 Retention of Expense Claim Records

- 5.3.1 Travel expense claim records are retained in the same format and for the same time period as all agency accounts payable claims.

5.4 Time Limit for Claims

- 5.4.1 The Agency assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions are at the discretion of a Director or Executive Director.

5.5 Verification and Approval

- 5.5.1 Managers having responsibility for approving expense claims are responsible for monitoring compliance with Agency policy and procedures. All staff require the approval of their direct Manager for reimbursement of expense claims. Expense claims for the Executive Director require the approval of the President of the Board of Directors or designate.

5.6 Guidance on Exceptions

- 5.6.1 Requests for reimbursement are not rejected solely because they arose from mistakes or misinterpretation of the requirements of this policy. Decisions regarding exceptional reimbursement must be reviewed and approved by the departmental Director or Executive

Director. A decision to make an exception to a claim is guided by the following principles:

- a. Trust: Use discretion and latitude to act in a fair and reasonable manner.
- b. Flexibility: Management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances.
- c. 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.

5.6.2 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.

5.7 Travel Advances

5.7.1 Circumstances may warrant an advance for travel expenses. A cash advance may be provided at the discretion of the Director of Finance and Property with due regard to the purpose, length and economy of travel. A written rationale will be documented and retained for expense claim records. The amount of the advance will be reconciled with detailed receipts to be submitted by staff.

5.8 Loyalty Programs

5.8.1 Staff may participate in loyalty programs (i.e. frequent traveler 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.

5.9 Approval for Travel

5.9.1 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 govern reimbursement claims. This applies to travel within the agency's "geographical jurisdiction".

5.9.2 For the purposes of this policy, "geographical jurisdiction" includes any location within the Province where a child in the care of the Children's Aid Society of Oxford County is a resident or placed. Additionally "geographical jurisdiction" includes 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.

- 5.9.3 Travel outside the Agency's jurisdiction, as defined above, requires prior approval from an employee's direct Manager. For some staffing positions, travel outside the Agency's jurisdiction is a routine expectation and prior supervisory approval is implied. Normal Agency expense guidelines govern reimbursement claims.
- 5.9.4 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 govern reimbursement claims.
- 5.9.5 Travel outside of Canada (excluding locations defined by individual agencies under "geographical jurisdiction", such as bordering US locations in the case of 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.
- 5.9.6 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 are cost-effective, including a detailed itemization of all expenses that need to be incurred.

5.10 Medical/Health Insurance

- 5.10.1 Employees are not reimbursed for the cost of privately arranged medical/health insurance for travel within Canada or outside Canada since coverage in the event of illness, injury, or death is provided through the Agency's health insurance plan. Any exception to this requires the approval of the Executive Director.
- 5.10.2 Employees are 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.

5.11 Vehicle Insurance

- 5.11.1 Only employees with a valid driver's license are authorized to drive their own or other vehicles in the course of Agency business.

5.11.2 Each employee who uses their vehicle for employer business must have an all-inclusive business-use and personal use policy in the amount of \$2,000,000 public liability and property damage insurance, and proof of such policy is furnished to the Employer. Employees are reimbursed a maximum of \$100.00 annually for the difference in automobile insurance for the cost of the policy coverage recommended by the employees' carrier upon satisfactory proof of the additional premium.

5.11.3 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.

5.11.4 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 direct Manager. A Health and Safety Incident report must be submitted to the co-chairs of the Joint Health and Safety Committee and employee's manager within 24 hours of the accident.

5.12 Car Rental

5.12.1 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 documented and approved in writing. In no case are luxury or sports car rentals be reimbursed.

5.12.2 The rental car must be re-fuelled before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.

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

5.13 Kilometer Reimbursements Rates for Personal Vehicle Use

5.13.1 Rates of reimbursement are pursuant to the Agency's Collective Agreement for all staff, including non-bargaining unit.

5.13.2 Expense claims are to be submitted via Oracle and must include the:

- a. Case name / number or Purpose of Expense.

- b. Starting address.
- c. Ending address (or institution name).
- d. Kilometers traveled.
- e. Date of travel.

5.13.3 Staff may claim travel expenses from the employee's permanent office location to the designated location and return where applicable. 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. Any exception to the travel start location must have the prior approval of the employee's direct Manager and be documented.

5.14 **Taxi Travel**

5.14.1 Where practical, local public transit and 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.

5.15 **Rail Transportation**

5.15.1 Travel by rail (coach class) is permitted when this is the most practical and economical way to travel. Any exception to coach class must have the written approval of a Director or Executive Director.

5.16 **Air Transportation**

5.16.1 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 are only reimbursed at the economy class rate.

5.17 **Other Travel Expenses**

5.17.1 Reimbursement for hotel accommodation in the Agency's geographical jurisdiction area is not normally made. Exceptional or emergency work 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.

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

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

5.17.4 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.

5.18 Out of Pocket Expenses

5.18.1 Reasonable gratuities for meals, hotel room services, and taxis are reimbursed. Likewise reasonable expenses related to parking meters, bus tickets and subway tokens are reimbursed. Receipts are not necessary to support reimbursement of these expenses.

5.19 Calls to Home

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

5.20 Additional Business Expenses

5.20.1 While traveling on Agency business, additional business expenses may be incurred not otherwise specifically contemplated. Reasonable expenses such as business calls, air/rail phones, computer access charges, photocopying, and fax expenses are reimbursed with receipts.

5.21 Meal Expenses

5.21.1 Reasonable and appropriate meal expenses are reimbursed subject to an employee's Manager or Director's approval.

5.21.2 Original, itemized receipts must be provided. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by a receipt.

5.21.3 Rates for the reimbursement of meal expenses are established by the Agency and provided to staff on a periodic basis. These amounts are captured in the Collective Agreement. Reimbursement of actual meal expenses that exceed the rates set out may be approved by Managers if the reimbursement is consistent with the policy

principles 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.

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

5.21.5 No reimbursement is 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.

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

Meal Rates (effective April 1, 2021):

Breakfast	\$12.00
Lunch	\$20.00
Dinner	\$30.00

5.22 Meal Expenses – Clients

5.22.1 There are circumstances where Workers may purchase meals/coffee for clients. In cases where this is authorized by the Manager these expenses are reimbursed within the same limits as Meal Expenses. If a Worker has a doubt about whether an expense is appropriate, they consult their Manager prior to making the expenditure.

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

5.23 Meal Expenses - Overtime

5.23.1 Where an employee is working past normal working hours on approved overtime beyond three hours past normal closing time, a meal allowance is reimbursed. Receipts are required in all cases.

5.24 Credit Cards

5.24.1 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 the Credit Card Policy for more details.

5.25 Expenses Claimed for a Group

5.25.1 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 their 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 their own expense.

5.26 Contractors and Consultants

5.26.1 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.

5.27 Hospitality

5.27.1 The Broader Public Sector Expenses Directive defines hospitality as the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for:

- a. Designated BPS organizations, including Children's Aid Societies; or,
- b. Any of the Ontario government Ministries and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive.

5.27.2 Functions that involve only Agency employees are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of the Children's Aid Society of Oxford County employees. Examples cited in the BPS Directive include:

- a. Office social events;
- b. Retirement parties; and
- c. Holiday lunches.

5.27.3 Events that are intended for staff appreciation and recognition are not considered hospitality and are subject to the Agency Policy on staff recognition.

5.27.4 Where hospitality events are attended 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.

5.27.5 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.

5.27.6 Hosts must ensure that hospitality expense records include:

- a. The circumstances of the event (business purpose).
- b. The form of hospitality.
- c. Cost supported by receipts.
- d. Name and location of establishment.
- e. Names, titles and companies of attendees.
- f. Approvals by appropriate individuals in the Agency.

5.28 Recipients of Hospitality

5.28.1 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.

5.29 Responsibility of Claimants

5.29.1 In arranging travel, all claims must:

- a. Consider the merit of alternatives to travel such as teleconferencing and videoconferencing and obtain approvals from appropriate authorities for travel.
- b. Use service providers designated by the agency where appropriate.
- c. Request and accept lowest common carrier fare.
- d. Use the corporate charge card to prepay hotel accommodations where possible.
- e. Supply an itinerary to and notify their manager of any changes so that travelers may be contacted in an emergency.
- f. Cancel hotel bookings prior to 6:00 p.m. to avoid no-show charges.

- g. Submit all expense claims on a timely basis – expenses filed later than 90 days post incurrence will no longer be the agency’s responsibility.
- h. Provide explanations for unusual expenses.
 - i. Provide original receipts for all expense claims.
 - j. Provide descriptions for all expenses claimed.
- k. In the event an employee resigns from the agency, any claims for outstanding expenses must be submitted prior to leaving the agency.

5.30 Responsibility of Approvers

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

- a. Ensure that expenses are consistent with this Policy.
- b. Ensure that expenses are incurred in the performance of Agency business.
- c. Determine and authorize when business travel is necessary.
- d. Ensure that travel arrangements are consistent with this Policy.
- e. Consult with the employee to ensure travel arrangements accommodate both their needs and interests and the Agency’s travel policies.
- f. Ensure that appropriate receipts are provided to support expense claims.
- g. Ensure that unusual items are appropriately explained or proof is given for prior approval.
- h. Ensure the rationale for an exception is documented and accompanies the expense claim.
- i. Ensure that unusual and exceptional items referenced above are specifically signed denoting approval and having considered the following:
 - i. Is the exception able to stand up to scrutiny by auditors and the public?
 - ii. Is the exception properly explained and documented?
 - iii. Is the claim fair, reasonable, equitable and appropriate?
- j. Ensure that all workers are aware of conflict of interest guidelines

5.30.2 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.

6.0 RELATED DOCUMENTS

Directive: Broader Public Sector Expenses Directive

7.0 APPENDICES

None