



## STANDARD & PROCEDURES

<b>Category:</b>	Finance Services	
<b>Approved by:</b>	Executive Director	<b>Review Date:</b>
<b>Effective Date:</b>	April 29, 2014	April 29, 2018
<b>Board Policy Reference:</b>	OMN-030 Financial Resources	
<b>Cross – References:</b>	HR-415 Training & Development; FIN 275 Contractual Obligations, Purchased Services & Contracts FIN 280 Purchasing and Procurement Ministry Directive on Travel, Meal and Hospitality Expenses (November 2014)	
<b>Lead:</b>	Director of Corporate Services	
<b>Code:</b>	FIN-270	

### ***Travel, Meals & Hospitality Expenses***

#### **PREAMBLE/PURPOSE**

#### **DEFINITIONS**

**Hospitality** is defined as the provision of food, beverages, accommodation, transportation or other amenities paid out of public funds to persons who are not engaged in work for a Children’s Aid Society, any other Broader Public Service organization, or any of the Ontario government ministries.

#### **STANDARD**

*Standards are basic rules of practice to support Board Policy and provide context for Procedures. They are also informed by intent of legislation, Ministry Directives, accreditation requirements, best practice research and quality improvement activities. Departures require written approval from the Executive Director or member of the Senior Team and may be considered if reasons are beyond the control of the employee member, e.g. service user is not available for interview. Workload is not a valid reason for not meeting standards.*

#### **1. Expenses for Travel, Meals and Hospitality**

1.1. All expenses for travel, meals and hospitality expenses must:

- Be work related;
- Support business objectives;
- Be prudent and responsible; and,
- Strike a balance among economy, health & safety and efficiency of operations.

1.2. These standards and procedures apply to any person associated with BGCFS making a claim for expense reimbursement.

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1.3. All such expenses are subject to appropriate approval levels and procedures included in FIN 280. An employees Supervisor must approve expenditures in advance of incurring expenses. The Executive Director's expenses are approved by the Board President or Board Treasurer.

1.4. Reimbursement for meals and travel is pursuant to the rates set out in the:

- Collective Agreement for unionized employee;
- BGCFS standards or employment contract provisions for non-unionized employee;
- BGCFS standards or service contract provisions for board members and consultants.

### 2. Approval for Travel

2.1. Approval for travel related to performance of usual and routine job functions is inherent in the supervisor-employee relationship.

2.2. Travel outside of Ontario or Canada, and air or rail travel, is approved by the Executive Director or designate.

### 3. Hospitality

3.1. Hospitality is extended in an economical, consistent and appropriate way when it facilitates BGCFS business or is considered desirable as a matter of courtesy.

## PROCEDURES

*Procedures are a practical guide regarding what to do, when to do it and who is responsible. They detail the implementation of Standards and ensure that professional practice is delivered within a consistent framework. They are also informed by requirements of legislation, Ministry Directives, accreditation requirements, best practice research and quality improvement activities. Procedural departures may be approved in writing by a supervisor if circumstances are beyond the control of an employee member, e.g. service user is not available.*

1. Original, itemized receipts accompany the expense claim.
2. Personal expenses are not reimbursed. This includes, but is not limited to expenses related to recreational activities, parking and traffic violations, alcoholic beverages, unless part of hospitality; friends or family members, unless part of hospitality.
3. If an employee stays at a family/friend's home in lieu of hotel accommodation for work purposes, a hospitality gift may be expensed by that employee. A receipt is required, a maximum of thirty dollars (\$30) applies, and the gift may not be a gift card, gift certificate or alcohol.
4. For reimbursement of service of alcohol as part of hospitality, prior written approval by the President of the Board is required.
5. Physical records of expenses paid are kept for a period of seven (7) years.
6. Any overpayment of expenses is recovered from the claimant.

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7. The method of travel chosen and the form of accommodation while travelling is the most practical and economical. When an employee is required to attend an event in the morning, overnight accommodation in a standard room will be provided for the evening prior to the event if the distance is greater than one hundred and fifty-five (155) kilometres from the employee's assigned place of work.
8. Where a supervisor exercises any discretion in approving employee expenses, the rationale for the exception is documented and accompanies the claim. Approvers consider whether the claim 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.
9. Hospitality expenses are consistent with the status of the guest(s), number of persons attending and the business purpose to be achieved. Information about the circumstances giving rise to the hospitality, the form of hospitality, the cost, name and location of establishment, the number of and names and particulars of individuals entertained are documented. Hospitality is never offered solely for the benefit of anyone covered by this procedure.
10. Hospitality, incidentals for food expenses are not considered allowable expenses for consultants and contractors, and are not considered in any contract between BGCFS and consultant or contractor.
11. Approvers of expense claims are prohibited from approving their own expense claims, and provide approval only for expenses that were necessarily incurred in the performance of BGCFS business, and provide approval only for claims that include all appropriate documentation.
12. Expense claims are approved by more senior approvers than the claimant.
13. Expenses for a group are claimed by the most senior person present.
14. Employees normally submit their employment-related expenses on a bi-weekly or monthly basis. Claims must be submitted no later than three (3) months of the expense being incurred.
15. Payments for all employee expenses are made electronically on alternate Fridays.
16. BGCFS follows the *Employee Expense Claim Reimbursement Schedule* that is published prior to the beginning of the fiscal year.
17. Employees are expected to follow the 'claim due' and periods for expenses noted on the schedule.
18. Note that the 'claim due' means due to finance, not to the supervisor.
19. Expense claims received by the finance unit after the 'claims due' date is held until the next scheduled employee expense run.
20. BGCFS uses the same bank account for expense deposits as used for payroll unless an employee advises BGCFS to use a different bank account.

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21. Advances are not generally provided. The decision to issue an advance is made by a director.

21.1. A written agreement regarding the advance, repayment details, and required back-up for the advance is signed by the person receiving the advance. Such agreement includes permission for BGCFS to recover the advance from payroll or other expense reimbursement should repayment terms not be met.

21.2. Should an employee need to purchase items for a service user, child in care, or a BGCFS event, etc., there are various businesses at which BGCFS has accounts.

21.3. Should BGCFS not be able to provide payment by procurement card or should one of these businesses not be able to provide the items and an employee agrees to incur the expense and the total amount is two hundred dollars (\$200) or less, the employees will expense the purchase on their next expense claim.

21.4. If the total amount is greater than two hundred dollars (\$200), the employee may request reimbursement (by cheque) on the next regular accounts payable run.

22. The finance supervisor reviews and initials Electronic Fund Transfer (EFT) documentation.

23. Kilometer Reimbursement Calculation

23.1 Employees will be reimbursed for the use of their own vehicle when conducting agency business in accordance with the procedure set out below.

Whenever possible, unless it is less efficient or there is a specific service reason, staff is encouraged to car pool. Staff is also encouraged to schedule appointments in an efficient manner, with respect to travel.

23.2 Travel allowance applies from the employee's assigned office to their next work site and return. When the travel starts or ends at the employee's residence, reimbursement shall be calculated either to or from the assigned office or the residence which ever is the shorter distance.

Employees who are providing after hours duty outside of regular office hours may claim mileage from their home provided they reside within the counties of Grey and Bruce. If residing outside of the jurisdiction, mileage will be claimed from the point of entering the jurisdiction.

For out of county trips exceeding 500kms, rental cars are required except during winter months. The Society will reimburse up to a maximum of 500km for out of county trips.

Travel allowance does not apply from an employee's place of residence to the office and return, nor does travel allowance apply for any kilometers not actually travelled.

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23.3 Inter-office travel and routine trips such as travel to court will be reimbursed at a standard amount of kilometers as listed below:

Owen Sound offices to Walkerton office:	72 km
Owen Sound offices to Wiarton office:	31 km
Warton office to Walkerton office:	76 km
Owen Sound offices to Court:	5 km roundtrip
Walkerton Office to court:	2 km roundtrip

24. File numbers or names, if applicable, are referenced on the expense claim.
25. Addresses are legible and easily identifiable to the approver. This does not require the fire number or street address but the submitter must be able to provide this information if requested. For a return trip, the box noted 'return' is checked.
26. The reason for the expense is noted.
27. The team to which the employee belongs must be noted in the appropriate space/box.

### PRACTICE NOTES

*Practice Notes are guidelines developed to provide users with recommendations for best practice.*

#### Forms:

Mileage/Expense Claim Form

#### Approval History:

Version 1.0 approved February 22, 2013

Version 2.0 approved June 11, 2013

Version 3.0 approved September 3, 2013 - Effective September 30, 2013

#### Source References:

Collective Agreement, Article 14, CUPE Local 5058 & BGCFS, April 1, 2012 to March 31, 2016

Broader Public Sector Accountability Act, 2010

Broader Public Sector Expenses Directive

Broader Public Sector Perquisites Directive