
	STATEMENT OF POLICY AND PROCEDURE				
	Policy Manual	Finance & Accounting	Policy Number:		
	Section	Expense Authorization	Issued	2019-11-19	
	Subject	Travel, Meals, and Hospitality	Effective	2019-11-19	
	Authorized:	Viviane Lapointe			

PURPOSE

The purpose is

- To set out rules and principles for the reimbursement of expenses;
To ensure fair and reasonable practices;
- To provide a framework of accountability to guide the effective oversight of public resources in the reimbursement of expenses;
- To set the parameters for the public disclosure of information about expenses.

SCOPE/ RESPONSIBILITY

The policy applies to the following agents:

- Employees;
- Board Members;
- All consultants and contractors engaged by CLGS.

DEFINITIONS

- **Claimant:** refers to any person claiming expenses under the terms of this policy
- **Approver:** refers to any person with the authority to approve claims under the terms of this policy.

POLICY

Community Living Greater Sudbury (CLGS) will implement a Travel, Meal, and Hospitality Expenses policy in accordance with the Broader Public Sector (BPS) Expenses Directive. This policy will be posted on the CLGS Website.

PRINCIPLES

Accountability:

Organizations are accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.

Transparency:



Organizations 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.

Value for Money:

Public dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical.

Fairness:

Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

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PROCEDURES

MANDATORY REQUIREMENTS - GENERAL

- Written approval is required before any out of town arrangements are made
- Alcohol expenses cannot be claimed and will not be reimbursed as part of a travel or meal expense.
- Hospitality is provided only when the event involves people from outside CLGS. Functions involving only people who work for CLGS (all those covered by this policy) are not considered hospitality functions.
- Expenses for a group can only be claimed by the most senior person present. Expenses cannot be claimed by an individual that are incurred by his/her approver.
- Good record-keeping practices must be maintained for verification and audit purposes.
- Canada Revenue Agency stipulates travel between the employee’s home and the place of employment is considered personal travel.
- Claimants are responsible for returning any overpayment amounts (where expenses are subject to subsequent review); such established overpayments are considered a debt on the part of the claimant, which is owed to the organization.

Claimant Responsibilities:

- Obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim.
- Submit original, itemized receipts with all claims (credit card slips and debit transaction slips are not sufficient). If there is not an itemized receipt, a written explanation must be submitted to explain why the receipt is unavailable and a signed attestation itemizing and confirming the expenses must be provided.
- Submit claims monthly, by the 15th of that month following the month in which the expense was incurred; a written explanation is required if claims are not submitted within this timeframe.
- Ensure claims for reimbursement are accurate and conform to this policy and the procedures described herein.

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Approver Responsibilities:

- Provide approval only for expenses that were necessarily incurred in the performance of CLGS business
- Provide approval only for claims that include all appropriate documentation (e.g. original itemized receipts)
- Ensure expense claims are in compliance with this policy
- Not approve their own expenses



Finance Department Responsibilities:

- Ensure all appropriate controls and processes are in place for review of expense claims.
- Audit expense report claims for reasonableness and ensure compliance with CLGS policy and procedures.
- Ensure documents are available for audit and review.

ACCOUNTABILITY FRAMEWORK

The following sets out the approval authority for travel, meals, and hospitality expenses:

	Local Travel, Meals, and Hospitality	Travel Inside Ontario	Travel Outside Ontario
Employee	Manager	Director	Executive Director
Consultant	Manager responsible for Contract	Director	Executive Director
Executive Director			Board Member with Signing Authority
Board Member	Board Chair	Board Chair	Board Chair

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Managerial Discretion

Managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while remaining policy-compliant.

When exercising discretion, any rationale must be documented and filed with the claim. In all cases where discretion is exercised, approvers should consider whether the request ascribes to the following criteria:

- Able to stand up to scrutiny by auditors and members of the public
- Properly explained and documented
- Fair and equitable
- Reasonable
- Appropriate

Approvers shall be held accountable for their decisions, which may be scrutinized to ensure that those decisions were exercised under appropriate circumstances and subject to good knowledge and judgment.

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

TRAVEL

Personal Vehicle:

CLGS assumes no financial responsibility for personal vehicles. CLGS will however pay a per-kilometer rate if you are, with prior approval, using your own vehicle for CLGS business. If using a personal vehicle, keep daily logs to track the business use. Where out-of-town travel is involved, a plan for vehicle rental must be submitted, and an approver will then determine whether use of a personal vehicle is so warranted.



Reimbursement and Rates:

Per-Kilometer rates may be established in a collective agreement, and if they are not, then the rates in the policy apply. Expense claims must be submitted with distances calculated in kilometers.

Rate at April 1, 2019: \$0.50 / km

Parking and Tolls:

Reimbursement is provided for necessary and reasonable expenditures on parking, tolls for bridges, ferries, and highways, when driving on CLGS business; there is no reimbursement for traffic or parking violations.

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Air:

Travel by air is permitted when this is the most practical and economical way to travel.

Train/Bus:

Travel by rail or bus is permitted when this is the most practical and economical way to travel. Train or bus fare is reimbursed up to a maximum of the cost of economy airfare.

Hotel Accommodation:

Hotel reimbursement is limited to single room rate per traveler. No reimbursement will be made for suites, executive floors, or concierge levels. Original hotel receipts must be submitted with the Expense Report form. Debit or credit card slips are not acceptable receipts. Incidentals, such as work-related telephone calls and fax charges, may be claimed. Receipts/copies of bills must be submitted with the expense report.

MEALS

Alcohol cannot be claimed, and it will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on CLGS business and you have prior approval for the expense.



Include taxes and gratuities in the expense. Reimbursement is for restaurants and commercially prepared foods only. Reimbursement will not be provided for meals consumed at home or included in costs of transportation, accommodation, seminars, or conferences.

Meal Rates:

A daily allowance of \$45.00 is provided in the following manner:

- Breakfast \$10.00
- Lunch \$12.50
- Dinner \$22.50

Where a meal is consumed at home or included in the costs of transportation, accommodation, seminars, or conferences, the daily allowance shall be so reduced in accordance with the meal that was consumed.

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HOSPITALITY

Hospitality is the provision of goods, beverage, accommodation, transportation, and other amenities at public expense to people who are not engaged in work for CLGS.

Rules:

Functions involving only people who work for CLGS are not considered hospitality functions and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by this policy.

Hospitality may be extended in an economical and consistent manner when:

- It can facilitate CLGS business; and
- It is considered desirable as matter of courtesy or protocol.

All expenses must be documented and include original, itemized receipts. Claims must include the following: event details (purpose, dates, location); type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.); attendees, appropriate prior approvals.

EXPENSES FOR CONSULTANTS AND OTHER CONTRACTORS

Consultants and other contractors will not be reimbursed for any hospitality, incidental, or food expenses (i.e. meals, snacks, and beverages), personal phone calls, or any other personal expense.

REFERENCES AND RELATED DOCUMENTS ATTACHMENTS AND FORMS

- Broader Public Sector Expenses Directive, July 1, 2011
- Travel, Meal and Hospitality Expenses Directive, April 1, 2010
- Travel and Expense Forms