

COMMUNITY LIVING BRANT
POLICY AND PROCEDURE MANUAL

SUBJECT: Expense Reimbursement	POLICY NO.: 4.8 PAGE 1 of 7
FILE UNDER SECTION: 4 – Financial Admin.	EFFECTIVE DATE: April 1, 2011 REVISION DATE: November 2022 This is a MCCSS Directed Policy required to be reviewed for the agency's Risk Assessment by the Ministry. Latest review date by Senior Management: September 2024

POLICY

This Policy includes the requirements that are set out in the Broader Public Sector (BPS) Expenses Directive (April 1, 2011). They are:

- An accountability framework
- Prohibitions on reimbursement of meal and hospitality expenses for consultants and other contractors.
- Rules specific to serving alcohol.
- Rules for hospitality events.
- Good record keeping practices
- Rules for individuals submitting expense claims.
- Rules for individuals approving expense claims
- Posting the rules on the Agency's website.

This Policy also includes rules related to Staff and Volunteer (including Board and Board Committee) events.

1. PURPOSE AND APPLICATION

1.1 Purpose

The purpose of this Policy and Procedure is to establish expense rules where expenses are reimbursed from public funds transferred to Community Living Brant (CLB) from its various funding agencies. CLB is committed to strengthening its accountability to its stakeholders

Although funds not received from an Ontario Government Ministry or other “public body” (i.e. fundraising revenues) are not covered by this Policy nor the BPS Expenses Directive, it is the intent that, if these revenue sources are used to fund travel, meal or hospitality expenses, the spirit of this Policy will prevail.

1.2 Application

These expense rules apply to any person in the Agency making an expense claim, including the following:

- Employees
- Volunteers
- Board of Directors
- Community Living Brant Members
- Consultants and Contractors

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2. PRINCIPLES

2.1 This Policy and Procedure is based on four key principles:

- Accountability—CLB is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support business objectives.
- Transparency—CLB aims to be 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 funding is used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- Fairness—Legitimate, authorized expenses incurred during the course of the business of CLB are reimbursed.

3. ACCOUNTABILITY FRAMEWORK

3.1 Individuals Submitting Claims (Claimants)

3.1.1 Claimants are required to:

- Obtain all appropriate approvals before incurring expenses
- Submit original, itemized receipts with all claims
- Document the business nature of the claim and those in attendance
- Deduct travel advances against the claim
- Submit claims on prescribed forms and sign the form prior to further approval
- Submit claims within 90 days of incurring the expense or by the end of the fiscal year if less than 90 days
- If the information above is not available, submit a written explanation with the claim to provide the approver with adequate information for decision making
- Repay any overpayments—it is considered a debt owing to CLB
- If leaving employment with CLB, submit any claims for expenses before leaving

3.1.2 Generally, expenses of a personal nature will not be reimbursed—including but not limited to:

- Costs resulting from unlawful conduct
- Traffic and parking violations incurred while driving on CLB business
- Personal items not required to conduct CLB business
- Recreational Expenses (i.e. video rentals, mini-bars, entertainment not directly related to CLB business)
- Memberships to reward programs or clubs
- Social events that do not constitute Hospitality (Section 8) or Events (Section 10)

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- Costs incurred due to the presence of friends or family members unless part of Hospitality (Section 8) or Events (Section 10)

3.2 Individuals Approving Expense Claims (Approvers)

3.2.1 Expenses must be approved in writing by the Supervisor/designate or by any more senior position, up to and including the Board President, if this person is not available, whether by prescribed form or through petty cash. Approvers shall not approve their own expenses, and expenses for a group can only be claimed by the most senior position present—expenses cannot be claimed by an individual that are incurred by their Supervisor/designate.

Approvers must:

- Provide approval only for expenses that were incurred in the performance of CLB business
- Provide approval only for claims that include all appropriate documentation
- Provide their approval on prescribed forms

3.2.2 Managerial Discretion

For the purpose of this Policy and Procedure, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the Policy and Procedure. Approvers are accountable for their decisions, which should be subject to good judgment and knowledge of the situation, exercised in appropriate circumstances, comply with the principles and mandatory requirements, and fully documented. All decisions made under the expenses rules should be made very carefully and take into consideration the ability to stand up to scrutiny by auditors and members of the public, be properly explained and documented, be fair and equitable, be reasonable and appropriate.

4. TRAVEL

4.1 General Travel Rules

- Generally, overnight travel should be pre-approved by the Supervisor/designate
- Where a number of employees are attending the same function, share travel should be considered where feasible
- The mode of transportation chosen—personal vehicle, Agency vehicle, rental vehicle, train, or air—should be that which is most appropriate or economical for the employee to attend to CLB business and pre-approved by the Supervisor/designate.
- Basic economy/coach fares will be reimbursed by CLB. Any upgrades are the responsibility of the employee.
- For further procedures and guidelines on Transportation and Travel, refer to CLB Policy 3.7.

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4.2 Travel By Vehicle

4.2.1 Agency Provided Vehicles

- Receipts for gasoline purchases, parking log charges and applicable tolls must be submitted with expense reports—the use of toll highways, including but not limited to Highway 407 (ETR) must be pre-approved.

4.2.2 Personal Vehicles

- Employees approved to use their personal vehicle for business use shall follow the guidelines set out in the Transportation/Travel Policy
- Mileage will be reimbursed to all employees at the per kilometre rate set out in the current Collective Agreement
- Expense claims cannot be made for damages as a result of a collision, vandalism, or theft of their personal vehicle
- CLB will reimburse the employee for up to \$400 of applicable deductible costs where the employee's vehicle is damaged by a person receiving services. The employee shall submit an incident and/or police report to the Supervisor/designate.
- CLB, subject to the approval of the Supervisor/designate, will pay for the cost of interior cleaning of an employee's vehicle that is soiled by a person receiving services. The employee must submit a written report and cost estimate to the Supervisor/designate for consideration of approval.
- The use of toll highways, including but not limited to Highway 407 (ETR) must be pre-approved.

4.2.3 Taxis

- Taxis may be used when pre-approved and reasonable in the circumstances.

5. ACCOMMODATIONS

- Employees will use the most economical accommodation available (generally a standard quality hotel room) that is convenient to the event being attended.
- Employees are responsible for all room charges and must review the hotel bill carefully to ensure all charges are correct. A detailed copy of the hotel bill must be attached to the expense report.
- Generally, employees shall not be reimbursed for personal telephone calls, entertainment, laundry service, pay TV or movies, special facility charges.
- Standard tips and gratuities are reimbursable and should be documented on receipts.
- While travelling on CLB business, additional business expenses not otherwise covered may be reimbursed, such as computer access charges, photocopying, word processing services,

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facsimile transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges incurred are reasonable and related to CLB business.

6. MEALS

- Employees will be reimbursed for reasonable meal expenses, subject to the approval of the Supervisor/designate, when incurred while on CLB business.
- Original itemized receipts must be provided with expense claims (including taxes and reasonable gratuities).
- When an employee is authorized to pay for meals of others, expense reports must include a brief explanation of the event and a list of those in attendance.
- As a guideline, and depending upon the nature of costs and destination, meal rates must approximate the following (November 14, 2022):
 - Breakfast \$15.00
 - Lunch \$25.00
 - Dinner \$35.00
- Reasonable advances are acceptable if requested on the prescribed form and approved in writing by the Supervisor/designate.

7. ALCOHOL

- Alcohol expenses cannot be claimed or reimbursed as part of a travel or meal expense claim.
- Under certain circumstances, the Board President or Executive Director may approve an alcohol expense.
- If such approval is issued, the approving individual shall consider placing explicit limitations on the amount that may be reimbursed for alcohol-related expenses. The amount must be reasonable and appropriate in the circumstances based upon the judgment of the approving individual.

8. HOSPITALITY

8.1 Definition

- For the purposes of this policy, “hospitality” is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for:
 - Designated BPS organizations (i.e. those covered by the BPS Expenses Directive,
 - Any of the Ontario Government’s Ministries, Agencies, and public entities covered by the Ontario Public Sector (OPS) Travel, Meal and Hospitality Expenses Directive (available on the Ministry of Government Services Website)
- Activities involving only those people in the organizations listed above are not considered hospitality and cannot be reimbursed. This means that hospitality may never be offered solely

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for the benefit of anyone covered by the BPS Expenses Directive or by the OPS Travel, Meal and Hospitality Expense Directive

8.2 General Hospitality Rules and Allowable Hospitality

- Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate CLB business or is considered desirable as a matter of courtesy.
- Hospitality may be extended on behalf of CLB when:
 - Engaging representatives of other agencies, the government, the BPS, industry, public interest groups or union representatives in discussion on CLB matters
 - Sponsoring formal conferences for representatives of service provider organizations, government, business, or labour groups
 - Providing persons from national or international organizations and charitable organizations with an understanding and appreciation of the developmental services sector or the workings of CLB
 - Honouring distinguished persons from the developmental services sector in recognition of exceptional public service
 - Conducting prestigious ceremonies that are attended by government and/or distinguished persons from the private or public sector
 - Conducting CLB business with members of the CLB Board of Directors or CLB Committees
- Functions that are exceptions to the above must have prior approval of the Executive Director/designate
- Where hospitality events are extended by CLB and where the guests include vendors (current and prospective), employees are responsible for obtaining prior approval to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor.

8.3 Service of Alcohol as Hospitality

- The decision to provide alcohol as part of hospitality is to be made by the Executive Director/designate and should be consistent with the principles of this expense policy
- In circumstances where alcohol is approved, prior to the event, appropriate measures should be taken to ensure a reasonable limit is placed on the quantity and cost of alcohol to be provided
- Food should always be served when alcohol is available

8.4 Acceptance of Hospitality

- Acceptance of hospitality from vendors (current or prospective) may constitute a conflict of interest, and therefore may not be allowable. Management is responsible for ensuring that they and their staff are aware of their conflict of interest obligations.
- Staff will ensure that they avoid the appearance of impropriety or favouritism when accepting hospitality from vendors (current or prospective). Staff attendance on behalf of CLB at various third party events must not violate CLB conflict of interest obligations, nor should such attendance appear to violate those obligations.

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9. EXPENSES FOR CONSULTANT LOBBYISTS, CONSULTANTS AND OTHER CONTRACTORS

9.1 Consultants and other contractors will not be reimbursed for any hospitality, incidental, or food expenses including meals, snacks, beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management, or personal telephone calls.

9.2 Claims for reimbursement of allowable expenses under this policy can be claimed only when the contract with CLB specifically allows for it.

9.3 No Consultant Lobbyist may work for an organization and be paid from public funds.

10. STAFF AND VOLUNTEER (INCLUDING BOARD AND BOARD COMMITTEE) EVENTS

10.1 All events must be approved by the Executive Director/designate. These events are not considered “hospitality as contemplated in this policy. Allowable expenses for the purpose of this section include room rental, food, beverages (other than alcohol—see below), and tokens of appreciation for service as approved by the Executive Director/designate. The following are examples of events which may be funded by CLB—Employee and Volunteer Appreciation or Recognition of the achievement of significant milestones, goals or priorities of CLB.

10.2 Service of Alcohol

- Alcohol is not a reimbursable expense for the purposes of this section
- Alcohol may be provided but the cost is to be incurred by those attending the events who consume alcohol. For the purposes of certain recognition events, the Executive Director may approve limited tickets/vouchers for alcoholic beverages on a “per person” basis.
- If alcohol is served, reasonable limits must be placed on the quantity served and food must be available at the event.

REFERENCES:

1. BPS Expenses Directive—Effective April 1, 2011
2. OPS Travel, Meal and Hospitality Expenses Directive (Management Board of Cabinet)—April 1, 2010

APPENDICES:

1. Expense Report Form