



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; and
- To set the parameters for the public disclosure of information about expenses.

**SCOPE/
RESPONSIBILITY**

The policy applies to:

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

DEFINITIONS

- **Claimant** refers to any person making a claim under the terms of this policy
- **Approver** refers to the person with the authority to make approvals under this policy.

POLICY

Community Living Hamilton (CLH) 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 CLH 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 with due regard for health and safety.

Fairness:

Legitimate authorized expenses incurred during the course of the business

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Page 1 of 6



of an organization are reimbursed.

PROCEDURES

MANDATORY REQUIREMENTS - GENERAL

- Written approval is required for the following before any arrangements are made:
 - International travel, and
 - Hospitality events.
- 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 CLH. Functions involving only people who work for CLH (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.
- In accordance with the Canada Revenue Agency rules, travel between the employee's home and the place of employment is considered personal travel.
- Note that should there be a situation where there is an overpayment to a claimant, it is considered a debt owing to CLH and must be repaid.

Claimants must:

- 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 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 description itemizing and confirming the expenses must be provided;
- Submit claims monthly, by the 15th of the month following the month in which the expense was incurred, a written explanation is required if not submitted within this timeframe;
- Ensure claims for reimbursement are accurate and conform to this policy and procedures.

Approvers must:

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Page 2 of 6



Travel, Meal & Hospitality Expenses

Section Number: 2.40

SECTION: CORPORATE

- Provide approval only for expenses that were necessarily incurred in the performance of CLH 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 must:

- Ensure all appropriate controls and processes are in place for review of expense claims;
- Audit expense report claims for reasonableness and ensure compliance with CLH 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 in Ontario	Travel in Canada/US
Employee	Manager	Director	Executive Director
Consultant	Manager responsible for Contract	Director	Executive Director
Executive Director	Board Member with Signing Authority	Board Member with Signing Authority	Board Member with Signing Authority
Board Member	Board Chair	Board Chair	Board Chair
Board Chair	Board Designate with Signing Authority	Board Designate with Signing Authority	Board Designate with Signing Authority

Managerial Discretion

For the purposes of this policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility,

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Page 3 of 6



while maintaining compliance with this policy. There is no discretion to depart from the principles and the mandatory requirements of this policy. All decisions should be taken very carefully. When exercising discretion, the rationale must be documented and filed with the claim. Approvers are accountable for their decisions, which must be:

- Subject to good judgment and knowledge of the situation;
- Exercised in appropriate circumstances; and

When a situation arises and discretion needs to be exercised, approvers should 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
- Appropriate

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:

CLH assumes no financial responsibility for personal vehicles. CLH will however pay the kilometric rate if you are, with prior approval, using your own vehicle for CLH business. If using a personal vehicle, keep daily logs to track the business use.

Reimbursement and Rates:

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

Rate at April 1, 2011 \$0.43/km

Parking and Tolls:

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on CLH business. There is no reimbursement for traffic or parking violations.

Air:

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

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Page 4 of 6



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 receipts alone are not acceptable receipts. Incidentals such as work related telephone calls or fax charges may be claimed. Receipts/copies of bills must be submitted with the expense report.

MEALS

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

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

Original itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates. Reimbursement is for restaurant/prepared food only. Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

Meal Rates:

The maximum allowable amounts are: Breakfast \$15; Lunch \$20, Dinner \$25. These rates include taxes and gratuities. The rates are not an allowance; they are for individual meals.

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 CLH.

Rules:

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Page 5 of 6



Functions involving only people who work for CLH 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 CLH business; and
- It is considered desirable as matter of courtesy or protocol.

All expenses must be documented and include original itemized receipts. The claim must include event details regarding: purpose, date(s), locations; 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, including: 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
- Monthly Travel and Expense Form #55

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Page 6 of 6