

PURPOSE

- To set out rules and principles for the reimbursement of expenses incurred through the use of public funding 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 all employees, Board Members, volunteers, consultants and contractors engaged by CLH.

Exception:

This policy does not apply to travel, meals and hospitality expenses when non-public funds are used.

DEFINITIONS

Non-public funds - any monies received outside of the transfer payment agreements from the Government of Ontario

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.

Hospitality - the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged in work for CLH. Functions involving only people who work for CLH are not considered hospitality functions. This means that hospitality may never be offered solely for the benefit of anyone covered by this policy.

POLICY

Community Living Hamilton (CLH) will adhere to this policy in accordance with the Broader Public Sector (BPS) Expenses Directive, following the principles of accountability, transparency, value for money, and fairness in the use of public funds.

This policy will be posted on the CLH Website.

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.
- 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 the employee's approver.

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TRAVEL, MEAL AND HOSPITALITY EXPENSES

SECTION: FINANCE

SECTION NUMBER: 2.40

- 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: 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.

ACCOUNTABILITY FRAMEWORK

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

	Local Travel, Meals, and Hospitality	Travel in Ontario	Travel in Canada/US
Employee	Manager/Supervisor	Director	Executive Director
Consultant	Director responsible for the 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

TRAVEL

Personal Vehicle:

CLH assumes no financial responsibility for personal vehicles. CLH will however pay the kilometric rate for employee's using their personal vehicle for CLH business.

Reimbursement and Rates:

Kilometric rates are established in a collective agreement for unionized staff. All non-unionized staff use the rate: \$0.64/km. Expense claims must be submitted with distances calculated in kilometers.

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. For instance, the 407 ETR route is excluded as an expenditure. Exceptional circumstances will be guided by situations that may arise such as a non-toll route is blocked by an accident or emergency.

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Requests must be approved by the Executive Director, or Director delegate (see below). Reimbursed by CLH to the employee provided appropriate documentation accompanies the expense claim.

Air/Rail/Bus:

CLH shall reimburse either the Coach Class or Economy fare. The most practical and economical way to travel shall be selected in each case. Employees may choose to upgrade at their own expense.

The following expenses are not eligible for reimbursement:

- upgrades to Business/First Class, including upgrades made through Frequent Flyer programs.
- additional costs incurred when the employee makes voluntary changes to confirmed travel arrangements;
- “no-show” charges unless they are incurred as a result of business-related circumstances or extenuating personal circumstances. It is the employee’s responsibility to cancel any travel or guaranteed room reservation that is not going to be used. An explanation of the expense should be included with the expense claim;
- all unused or lost tickets. These are the responsibility of the employee and should be returned and/or reported immediately to the employee’s supervisor/manager, and life insurance packages.

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.

A meal expense may be incurred while on CLH business. The expense may be reimbursed according to the Meal Rate:

The maximum allowable amounts are:

- Breakfast \$15;
- Lunch \$25,
- Dinner \$40.

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Original itemized receipts are required. 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.

These rates include taxes and gratuities. The rates are not an allowance; they are for individual meals. When employees claim more than one meal for a day, they may combine the maximum rates and allocate the sum between the meals. The daily maximum must not be exceeded.

HOSPITALITY

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. Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

PROCEDURES

Claimants will:

- Obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;
- Complete Monthly Travel Expenses Form #55
- 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;
- Repay any overpayments;

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- Submit any claims for expenses before leaving the employment of the organization.

Approvers will:

- 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;
- Forward Monthly Travel Expenses form #55 with supporting documents to Administrator – Accounting Services.

Administrator – Accounting Services will:

- Review claim and provide reimbursement as appropriate;
- 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.

REFERENCES AND RELATED DOCUMENTS

- Broader Public Sector Expenses Directive, January 1, 2024
- Travel, Meal and Hospitality Expenses Directive, April 1, 2010
- Travel, Meal and Hospitality Expenses – Capital Funds policy

ATTACHMENTS AND FORMS

- Monthly Travel Expenses Form #55

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