



# HUMAN RESOURCES POLICIES

<b>Section:</b> Benefits	<b>Subject:</b> Travel and Expense Reimbursements	<b>Policy #:</b> 5.17
<b>Nature:</b> Operational Policy	<b>Authority:</b> Chief Executive Officer	<b>Accreditation:</b> Non-Mandatory
<b>Implementation Date:</b> 11/91	<b>Revision Dates:</b> 04/02; 07/09; 10/10; 11/11; 06/13, 02/15	<b>Last Review Date:</b> 07/16
<b>Related Policies:</b> Financial Policy 5.2 Expenses		

## POLICY:

Griffin Centre recognizes that staff and Board Members may incur various costs in the fulfillment of their responsibilities. Generally, Board Members are not reimbursed for expenses except in exceptional circumstances. Allowable expenses include travel, meals, accommodation, conferences/training and hospitality. All expenses incurred must be directly related to the Centre's work, must be modest and appropriate, and must balance economy, efficiency, as well as health and safety and environmental considerations. The most economical and practical option should be selected whenever possible. This policy seeks to establish fair and consistent rules for expenses and travel.

No individual may approve their own travel and expenses. Expenses for a group can only be claimed by the most senior person present to avoid the potential for an individual to approve their own expenses. Original itemized receipts (not photocopies or credit card slips) must be submitted with all Travel and Expense Reimbursement Forms. In the absence of the direct supervisor, his/her immediate supervisor with signing authority must sign. Approvers must only approve travel and expenses which:

- were necessarily incurred in the performance of the organization's business;
- include appropriate documentation (i.e., receipts, invoices, bills);
- are submitted according to the time frames outlined in this policy.

Personal expenses will not be reimbursed. Expenses of a personal nature may include (without being limited to) expenses for recreational purposes, personal items, alcoholic beverages (unless part of hospitality), traffic and parking violations, and travel between home and primary location of work.

## Purpose:

The purpose of the policy is to establish the principles, mandatory requirements and guidelines for reimbursing individuals for travel, accommodation, meals and other reasonable expenses incurred on behalf of the Centre.

## Principles:

The overall objective of the policy is to ensure that the Centre complies with the four principles set forth in the Broader Public Sector Expenses Directive effective April 1, 2011 as follows:

- **Accountability:** The Centre must be accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must be work related and support business objectives.
- **Transparency:** The Centre must be transparent to all stakeholders. The procedures for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public through the Griffin Centre website.
- **Value for Money:** Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety. Expenses must be modest and appropriate.
- **Fairness:** The Centre reimburses legitimate authorized expenses incurred during the course of business.

There are times when a Program related expense may be incurred, and as such the cost will be covered by the Centre. Program related expenses are approved in accordance with the budget guidelines for each service. Any exceptional cost requires prior approval of the Director.

## Reimbursable Expenses:

The following are expenses which will be reimbursed by the Centre to the employee:

■ **Business Expenses:**

Reasonable business expenses incurred by an employee on behalf of the Centre will be reimbursed to the claimant by the Centre on a monthly basis. Business expenses must be legitimate in line with the Centre's operating objectives. Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

■ **Hospitality:**

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged in work for the Centre.

The conditions under which hospitality will be extended on behalf of the Centre include, but are not limited to:

- Meetings with external business associates/ contacts to further the agency's goals and mission;
- Public openings or ceremonies;
- Hosting visitors to the Centre,
- Recognition events for clients; and
- Public relations events.

Hospitality provided to external parties may include employees, volunteers and/or consultants only if their participation is required in an event. Hospitality may not be provided for events that only involve Griffin Centre employees, volunteers and/or consultants such as office social events, retirement parties and holiday lunches. The Travel and Expense Reimbursement form must indicate the reason for the hospitality or business-related meal.

Hospitality expenditures on alcohol should be avoided unless in exceptional circumstance with advance approval by the Chief Executive Officer. Support, recommendation and justification, to the Chief Executive Officer for advance approval are required from a Director. When alcohol is provided, food should also be made available.

The Chief Executive Officer uses judgement in considering hospitality expenses. Hospitality expenses may only be incurred by the Chief Executive Officer or his/her designate, upon approval by the Chair of the Board of Directors.

■ **Food/Activity Expenses:**

Expenses for activities or food purchases incurred by staff within the context of a client and/or family's Service Plan is reimbursed by the Centre. Specifically, the following maximum amounts per person (client or staff) for meals, including tax and tip are:

- \$6.00 Breakfast;
- \$10.00 Lunch; and
- \$13.00 Dinner.

Snacks supplied at meetings (e.g. management meetings) are purchased by one of the attendees at their own expense in order to reduce discretionary expenses. Board Members are provided with a light dinner in recognition of their voluntary role within the Centre.

For Centre meetings and in-house training sessions (e.g. NVCI), staff are requested to bring their own lunches or to purchase same locally within the defined lunch break.

For Centre functions, where approved, administrative staff arrange the set up and order food within the following guidelines:

- morning snacks between \$1 and \$2 per person;
- lunch approximately \$8 per person;
- afternoon breaks (tea, coffee, water).

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

■ **Travel Reimbursement:**

Staff or board members travelling for Griffin Centre purposes (e.g., to appointments, meetings or conferences) will compare available options and choose the most economical option unless doing so is too time consuming or

inconvenient. The supervisor's or director's approval is required if a more expensive means of transportation is justified.

When practical and reasonable, individuals may rent a vehicle to travel on Griffin business. When renting a car, the individual must ensure that they purchase loss or collision insurance. The director will assess the situation and approve such rental.

**Automobile Expenses for Centre Business:**

Individual automobile insurance is the responsibility of the automobile owner. All staff who use their vehicle for Griffin Centre business – whether it is occasional use or required for employment – must carry public liability and property damage motor vehicle insurance in the amount of at least \$1 million.

Staff who are required to hold a valid driver's license as a condition of employment will provide Human Resources with a copy of their license and insurance on the date of hire which will be retained in their HR file.

The per kilometre rate reimbursed to employees is inclusive of all costs related to operating a private automobile on Centre business (e.g. gas, wear and tear, insurance). It is not legitimate to claim for trips between the staff person's home and primary location of work. If staff begin or end the working day at a location farther away than their primary location, they may charge the kilometre difference between this location and their primary location. Questions regarding meterage claims are directed to the Supervisor.

An approved kilometre rate is paid to employees based on the submission of monthly expenditure forms approved by the Supervisor and submitted to Payroll for processing. The deadline for the submission of the Travel Expense Form to the Payroll is the last day of each month in order for the expenses to be processed on the next payroll.

**TTC Tokens for Centre Business:**

Employees who don't drive or don't have access to a vehicle may purchase a TTC Metropass for travel to/from work and use for personal travel. Griffin Centre will not reimburse staff for any portion of a TTC Metropass.

When travelling on Centre business, staff who don't drive or don't have access to a vehicle are entitled to receive a TTC token for that purpose.

**Consultant's Expenses:**

Typically, consultants and other contractors will not be eligible to claim expenses from Griffin Centre. Exceptions to this will be documented in the consultant's Purchase of Service Agreement which is approved by the Chief Executive Officer. The Centre will not pay or reimburse a consultant for any hospitality, incidental or food expenses, including but not limited to expenses in respect of meals, snacks, beverages, gratuities, laundry, dry cleaning, valet services, dependent care, home management and personal telephone calls. Reimbursement for allowable expenses can be claimed and reimbursed only when the consultant's contract specifically provides for it.

**PROCEDURE:**

Original receipts (not photocopies or credit card slips) are required when claiming expenses including itemization of H.S.T. related expenses.

**Timelines for Submission of Expense Claims:**

Expenses are claimed on the Travel Expense Sheet, approved by the Supervisor/Manager/Director and submitted to payroll on the last day of the month. Staff or Board Members must submit their Travel/Expense Sheet for approved business expenses within 90 days of the expense date. In addition, all expenses must be submitted by the agency's fiscal year-end, as notified by email each year by the Finance department. Griffin Centre reserves the right to refuse to reimburse employee's or board members' expenses that are not submitted in accordance within the above timeline. Staff or board members who are leaving Griffin Centre must submit any claims for approved expenses prior to leaving.

Employees may not approve their own expense claims. All expense claims for reimbursement must be authorized by the employee's supervisor.

For additional information regarding the submission of Travel/Expense Sheet, see Financial Policy 5.2.

**Forms Referenced in this Policy:** Travel Expense Sheet