

	Finance Policies & Procedures Manual			
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Requests for Reimbursement

Non-Reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- a) Recreational purposes (e.g., video rentals, mini-bars);
- b) Personal items;
- c) Traffic/parking violations;
- d) Alcoholic drinks; and
- e) Expenses incurred on behalf of friends/family (unless they are a part of the function).

Pre-approval of Expenses

Wherever possible, employees must obtain appropriate approvals before incurring expenses.

Receipts

Original, itemized receipts (not photocopies) are required to support all expenses claims.

- a) Credit card slips by themselves are not sufficient to support a claim for reimbursement. Original receipts plus credit card slips must be submitted to finance.
- b) In the event of missing receipts, an exception to this directive may be made at the individual discretion of the Director and/or Department Manager and only with appropriate documentation from the claimant. See "Guidance on Exceptions" below.
- c) Travel expense claims records will be retained by finance for the same time period as all Agency accounts payable claims.

Time Limit for Claims

The Agency assumes no obligation to pay expenses submitted more than six (6) months after the date they are incurred.

Verification

1. Management staff having responsibility for approving expense claims, ensure the following:
 - a) Expenses submitted were incurred in the performance of approved business;
 - b) Claims are accompanied by the appropriate documentation; and
 - c) Expenses are approved within limits as defined in the Agency's designated signing authority policy.

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- Under no circumstances should employees approve his/her own expenses. Where expenses are incurred for a group, the most senior person present must claim the expenses.

Guidance on Reimbursement Exceptions

- Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this policy.

Decisions whether to approve exceptional reimbursement must be reviewed on a case by case basis and approved by the employee's Department Manager or the Executive Director. A decision to make an exception to a claim will be guided by the following principles:

- Trust** – use discretion and latitude to act in a fair and reasonable manner;
 - Flexibility** – management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances;
 - Stewardship** – to ensure consistent, fair, and equitable application of this policy, giving consideration to all circumstances while maintaining the shared responsibility of wise and prudent use of Agency resources that will stand up to the scrutiny of the auditors and the public.
- Where a Department Manager/Executive Director decides to exercise discretion in making an exception, and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the expense claim.
 - Reimbursement of expenses for the Executive Director shall be specified in the Employment Contract between the Board and the Executive Director.

Travel Advances

- The Agency does not encourage travel advances. When a travel advance is necessary, it must be approved by the Supervisor or Department Manager.
- Travel Advances shall be issued only in circumstances which require overnight accommodations.
- Any travel advance must be reconciled with 30 days of completion of travel or prior to the issuance of a second advance.

Loyalty Programs

Staff may participate in loyalty programs (e.g., frequent traveler programs) provided they select the most cost-effective means of travel/accommodations, and pay for any costs associated with belonging to such programs.

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Approval for Travel

1. Normal travel related to a direct service or other Agency business and within the Sudbury-Manitoulin Island Districts does not require prior approval – such claims are approved after occurrence. Agency expense guidelines will govern reimbursement claims.
2. Travel outside the Sudbury-Manitoulin Districts is approved as follows:
 - a) Within Ontario, requires prior approval from an employee's immediate Supervisor.
 - b) Where children in care are in a placement outside of the Sudbury-Manitoulin Island Districts, and workers are required to attend visits, travel to such work-related destinations does not require prior approval.
 - c) Travel outside of Ontario requires prior approval from a Department Manager or Executive Director.
 - d) Travel outside of Canada requires prior approval from a Department Manager or Executive Director. A proposal for travel outside of Canada must include a written rationale to demonstrate that the travel is critical to the organization's priorities; and that the requested travel arrangements (e.g., transportation mode, accommodation, etc.) are cost-effective, including a detailed itemization of all expenses that will need to be incurred. In no circumstances will expenses of a personal nature be reimbursed by the Agency during travel outside of Canada.
 - e) Travel outside North America requires approval from the Executive Director. A proposal for travel outside North America must include a written rationale to demonstrate that the travel is critical to the organization's priorities and that the requested travel arrangements (e.g., transportation mode, accommodation, etc.) are cost-effective, including a detailed itemization of all expenses that will need to be incurred.

Medical/Health Insurance

Since Medical/Health Insurance for regular employees is already included in the Agency health benefits/insurance plan, the Agency will not reimburse staff for the cost of privately arranged medical/health insurance for travel.

Vehicle Transportation

1. The Agency assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for Agency business. The Agency is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on Agency business cannot make claim to the Agency for damages as a result of a collision.
2. Accidents must be reported immediately to local law enforcement authorities and others as outlined in the Personnel Policy & Procedures Manual.

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Most Economical Road Transportation

A combination of car rentals and the use of personal staff vehicles should be utilized to meet the business needs of the Agency in a cost effective and operationally efficient manner. When road transportation is the most practical and economical way to travel, the order of preference shall be:

- a) Agency vehicle if available for travel outside of the employees' home office community and clientele and/or multiple employees must be transported;
- b) Personal vehicle, when a personal vehicle is more economical and practical than use of a rental vehicle, such as when a personal vehicle when the rental vehicle will sit, unused, for a number of days (e.g., when catching a flight and vehicle sits in a parking lot for a number of days) or when a rental or agency vehicle is not available; or
- c) Rental vehicle, when a rental vehicle is more economical and practical than use of a personal vehicle as follows:
 - i. When the total distance to be driven in one day will exceed 310 km;
 - ii. When the volume of occupants exceeds the capacity of a personal vehicle; or
 - iii. When the access to a rental vehicle is limited by the availability of a local rental vehicle agency.

Short-term Car Rental

1) Staff adhere to the following guidelines when renting a vehicle:

- a) The size of the rental car must be the most economical and practical required for program delivery and number of occupants as follows:
 - i. One to two people, minimal cargo – standard car;
 - ii. One to two people, cargo exceeding regular trunk space – minivan with seats removed;
 - iii. Three to four people – full size car;
 - iv. Four to seven people – minivan; or
 - v. Should poor or hazardous road conditions warrant it, a standard sport utility vehicle (4 wheel drive) may be rented with the pre-approval of the supervisor.

Exceptions to these guidelines must be documented and approved by the appropriate Supervisor/Department Manager.

- a) Luxury and sports car rentals are prohibited;
- b) All rentals are to be booked by the designated person for making travel arrangements;
- c) All car rentals should be done, at minimum, one (1) day in advance of the required date;
- d) When filling out rental information, include in comment section, the destination and which program to charge it to (include all programs);

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- e) Rentals can be dropped off by 5:00 p.m. The day prior to the rental, if requested;
- f) Employees (or designate) renting vehicles must:
 - i. Be available at the time of drop off/pick-up in order to sign for the car;
 - ii. Decline insurance coverage as rental vehicles are covered under the agency's overall insurance coverages;
 - iii. Upon returning the vehicle, inspect the vehicle and record/report any damage; and
 - iv. Where possible, refill rental using approved gas station or fuel card.

Kilometre Reimbursement Rates for Use of Personal Vehicle

Rates of kilometric reimbursement are pursuant to the agency's Board of Directors' approved rate for all staff, including volunteer drivers, foster parents, and any other 3rd party contractors.

Expense claims are to be submitted on the Agency approved form and must include:

- a) Case identifier/purpose of expense;
- b) Starting location;
- c) Ending location;
- d) Kilometres travelled; and
- e) Date of travel;

Travel from home to location of work is not reimbursable.

Taxi Travel

1. Where practical, local public transit/hotel shuttles must be used.
2. Where other means of travel are not available or practical, taxi travel will be reimbursed. Original Receipts for reimbursement are required

Air Transportation

Travel by air is permitted when this is the most practical and economical way to travel. The standard is economy class. Travel in fare classes above economy class will only be reimbursed at the economy class rate.

Overnight Accommodations

- 1) For any overnight accommodation, Supervisor approval must be secured prior to the expenditure.
- 2) Reimbursement will be made for the equivalent cost of single accommodation in a standard room or double accommodation if sharing a room. Staff who use suites or executive floors will be reimbursed for the equivalent cost of a single room accommodation at the same location.
- 3) To reduce high travel costs, non-management staff are encouraged to share hotel accommodations wherever possible.
- 4) All staff should try to coordinate travel and carpool where possible to minimize mileage costs.

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- 5) Private stays with family and friends are encouraged. A maximum of \$50.00 per night for gratuitous lodging is allowed. A receipt for amount paid is required

Other Out of Pocket Expenses

Reasonable expenses related to parking meters, bus tickets, bridge tolls and subway tokens will be reimbursed. Staff shall submit original receipts for such expenses wherever available.

Additional Business Expenses

While travelling on Agency business, additional business expenses may be incurred not otherwise specifically contemplated in this policy. Such reasonable expenses such as business calls, air/rail phones, computer access charges, photocopying, or fax expenses will be reimbursed with receipts.

Meal Expenses

1. Reasonable and appropriate meal expenses will be reimbursed subject to an employee's Supervisor or Department Manager approval when employees are required to be away from his/her work location over a normal meal period.
2. Reimbursement for meals shall be in accordance with the meals rates set by the Board of Directors.
3. Reimbursement of meal costs will not include the cost of alcoholic beverages.
4. No reimbursement will be made for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.
5. No meal allowance shall be claimed for trips beginning after 7:00 AM or trips ending before 7:00 PM
6. Casual employees travelling for more than five hours qualify for a meal allowance.

Meal Expenses – Clients

1. It is not appropriate to encourage the expectation that workers will always take a client (child or adult) out for a meal/snack when visiting and this practice is not encouraged; however, it is recognized that there are circumstances where workers may purchase meals/coffee for clients. In cases where this is authorized by the Supervisor, these expenses will be reimbursed within the same limits as meal expenses as outlined in meal rates approved by the Board of Directors. If a worker has a doubt about whether an expense is appropriate, they should consult their Supervisor PRIOR to making the expenditures.
2. In every case where a worker takes a client to lunch, the claim for expense must be substantiated with a detailed receipt, client's identifier, and rationale for the expenditure.

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Expenses for Consultants and Other Contractors

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between the Agency and a consultant or contractor. Such items include:

- a) Meals, snacks and beverages;
- b) Gratuities;
- c) Laundry or dry cleaning;
- d) Valet services;
- e) Dependent care;
- f) Home management; and
- g) Personal telephone calls.